Tips and Tricks #60 - GL and Exporting Financial Data

There are several features and functional capabilities within the PBS General Ledger programs that may not be used to full advantage, or possibly even not at all. These include the ability to export financial data into an Excel compatible format (CSV – Comma Separated Value). The extracted data has already been edited and organized by the program for printed format in the normal manner, thus the extract is specifically geared toward what you would see in the print-type output except it is in spreadsheet format. These programs/sub-systems in PBS are:

a) Trial Balance

b) Financial Statement sub-system and

c) Extract GL data sub-system

Trial Balance

The Trial Balance of course, gives you the ability to display GL details such as individual transactions for a selected time period and range of accounts. The T/B export will produce a similar replica of the equivalent printed trial balance. Here is a portion of a printed T/B:

Date 09/26/2024 Time 16:23:19 Passport Software, Inc. PDF Generated Report Page 0001

G E N E R A L L E D G E R T R I A L B A L A N C E

Reporting period: 12/01/20 to 12/31/22 Fiscal year: 2021

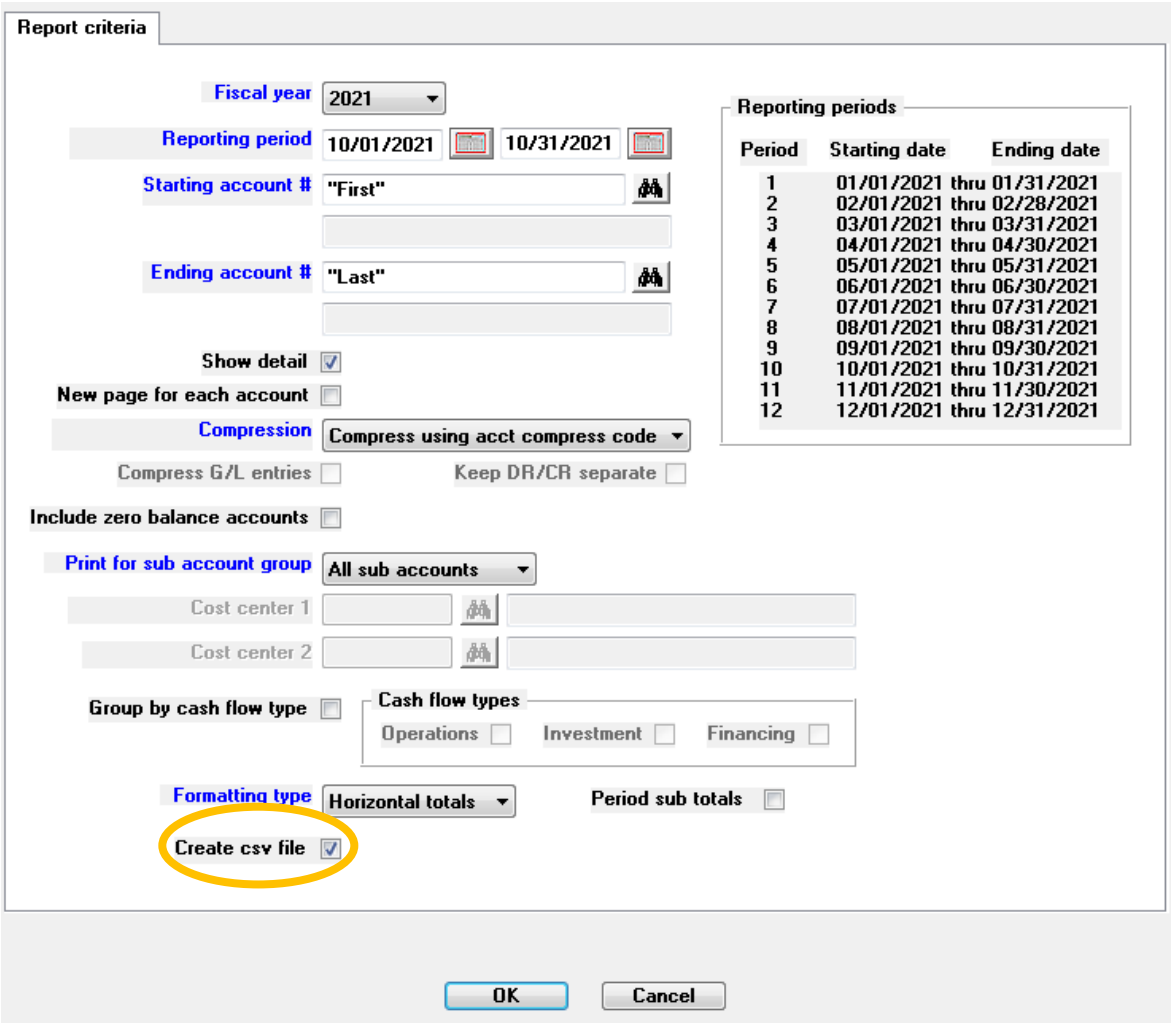
Starting account: "First" Ending account: "Last" Compression: No compress
Details are shown Compress G/L entries: No
Print zero dollar accounts: No Keep DR/CR separated: No
Sub account: "All"

Report location :D:\AcctgApps\PSI-systems_Pgms,Docs\V12.08.06/RWWRK/15004066.pdf

Account-# Description	Beginning balance	Total debits	Total credits	Net change	Ending balance
1000-000 Cash First Bank #13557-000	.00	319,904.00	.00	319,904.00	319,904.00

Entry-date	DR-amount	CR-amount	Source	Reference	Doc-#	Jrnl-#
03/02/21	12,331.50		AR	4 Seasons Sporting Goods	1078	CJ1000045
03/02/21	8,802.75		AR	Mike's Bikes	1079	CJ1000045
03/09/21	9,771.00		AR	Adam's Bicycle Shop	1080	CJ1000045
03/16/21	19,512.75		AR	Alpha Outdoors	1081	CJ1000048
03/22/21	22,950.75		AR	Adam's Bicycle Shop	1095	CJ1000114
03/23/21	15,901.40		AR	Mike's Bikes	1096	CJ1000114
03/27/21	14,691.70		AR	Goofy's Toy Store	1082	CJ1000048
03/29/21	27,166.36		AR	Alpha Outdoors	1097	CJ1000114

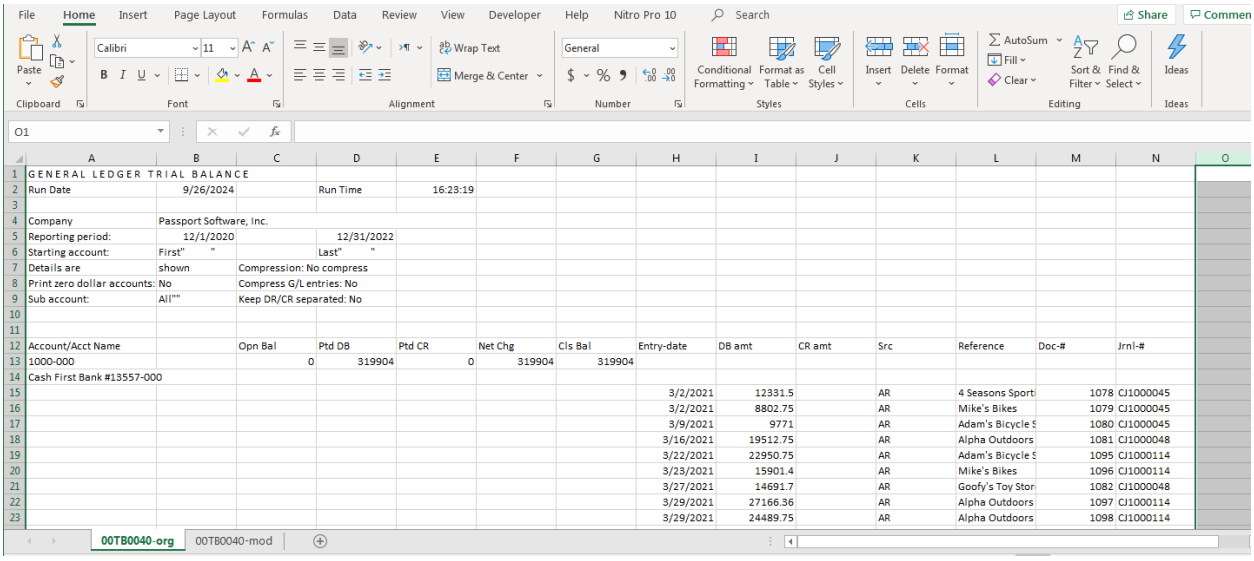
The export is done by selecting the CSV option in the options entry screen for the Trial Balance report highlighted below:



Requesting the CSV option, in addition to producing the above printed or PDF output, produces a CSV file in the top-level folder* of the PBS system.

- * The top-level folder is where most exported files are placed. If, for example, PBS is in the folder "F"/Accounting/PBS", this is the top-level PBS folder. The folder name is displayed at the very bottom of your PBS menu screen along with your default printer.

The CSV output will look like:

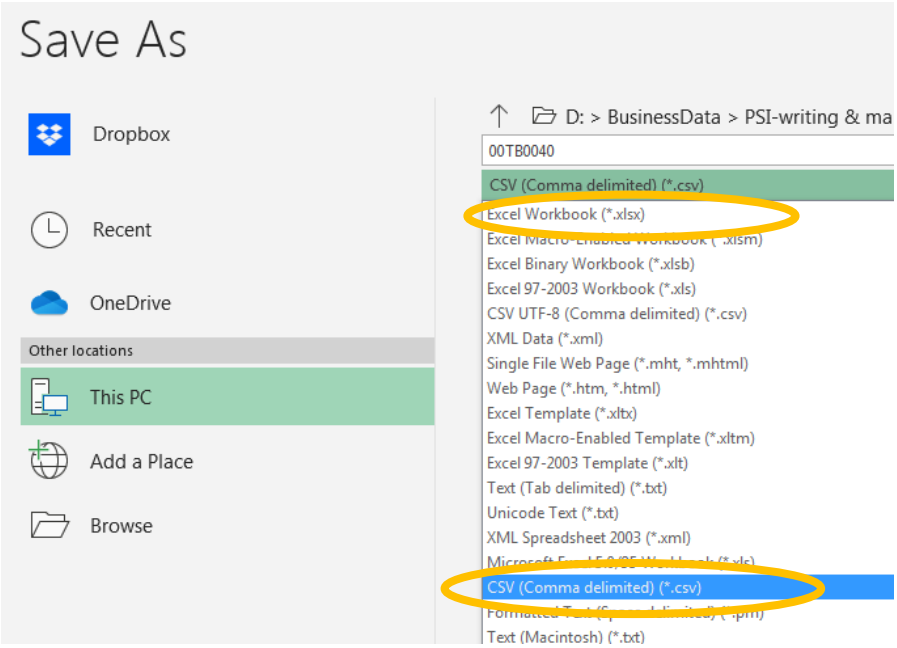


	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GENERAL LEDGER TRIAL BALANCE													
2	Run Date	9/26/2024		Run Time	16:23:19									
3														
4	Company	Passport Software, Inc.												
5	Reporting period:	12/1/2020		12/31/2022										
6	Starting account:	First" "		Last" "										
7	Details are	shown	Compression: No compress											
8	Print zero dollar accounts:	No	Compress G/L entries: No											
9	Sub account:	All""	Keep DR/CR separated: No											
10														
11														
12	Account/Acct Name		Opn Bal	Ptd DB	Ptd CR	Net Chg	Cls Bal	Entry-date	DB amt	CR amt	Src	Reference	Doc-#	Jrnl-#
13	1000-000		0	319904	0	319904	319904							
14	Cash First Bank #13557-000													
15								3/2/2021	12331.5		AR	4 Seasons Sporti	1078	CJ1000045
16								3/2/2021	8802.75		AR	Mike's Bikes	1079	CJ1000045
17								3/9/2021	9771		AR	Adam's Bicycle S	1080	CJ1000045
18								3/16/2021	19512.75		AR	Alpha Outdoors	1081	CJ1000048
19								3/22/2021	22950.75		AR	Adam's Bicycle S	1095	CJ1000114
20								3/23/2021	15901.4		AR	Mike's Bikes	1096	CJ1000114
21								3/27/2021	14691.7		AR	Goofy's Toy Stor	1082	CJ1000048
22								3/29/2021	27166.36		AR	Alpha Outdoors	1097	CJ1000114
23								3/29/2021	24489.75		AR	Alpha Outdoors	1098	CJ1000114

You will notice several things:

1. The selection parameters are captured and displayed in the first nine rows imitating the header portion of the first page of the PDF shown above.
2. The report replicates the basic structure of the printed report i.e. the summary data is printed first and then details afterward.
3. However, in the export version, the Summary and Detail data are split off into two separate column groups.
4. This facilitates copying off the details to another sheet or tab if you just want account totals or, deleting columns B to G if you only want details.

The first thing to do is do a “Save As” selecting the .xlsx option:



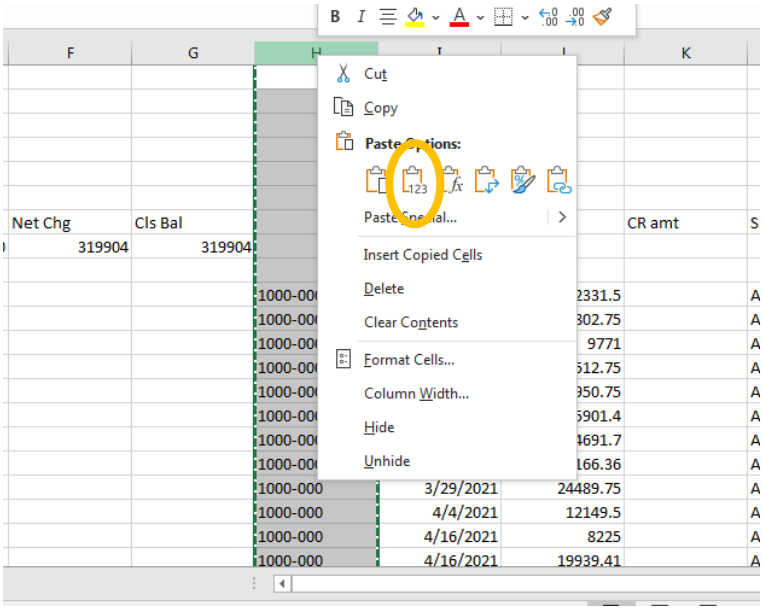
Any “fancy” stuff such as different fonts, colors etc. will be retained once the file saved is edited, since the CSV is not designed to have anything but straight text placed in it.

Possibly the least popular part of the export format is that the account numbers are not included in any detail lines and are only shown for the summary line data as it strictly follows the printed format. However, it can be easily remedied by simply inserting a new column before column H in the spreadsheet sample above and then in the new column H (old “H” is now “I”), and the first detail line (in this case row 15) inserting the following formula:

=IF(ISBLANK(I14),A13,H14)

This will copy the column A account number into the current cell, H15 if the previous cell, (H14) is blank – i.e. copy the account number from “A” if the previous cell is empty. Otherwise, it will copy the contents of the previous cell since it has an account number in it. Since formulae will be disturbed if you move any of the data around, you should, after copying the formula into all cells of your exported data, convert the whole H column to actual number values instead of formulae so that they are no longer dependent on the A column. To do that, simply copy the H column as a whole and then paste it back on itself with the “values-only” (“123”) option.

This will eliminate the formulae and replace the formulae with the numbers they calculate:

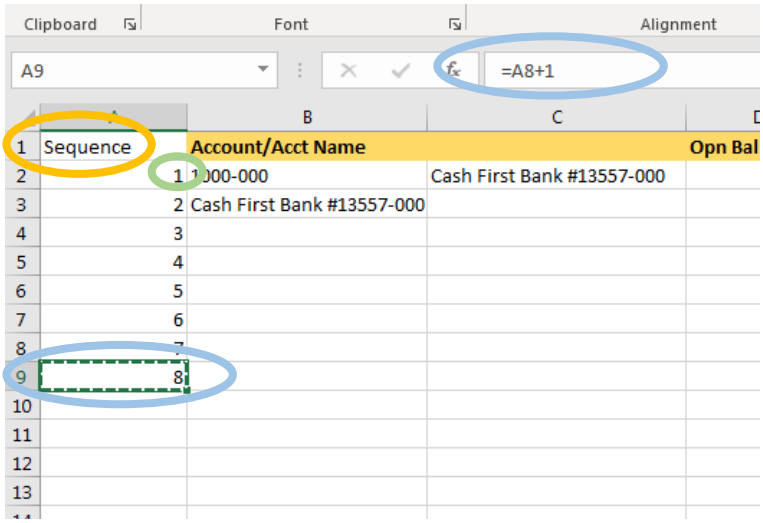


If you choose to move or delete column A, the now-H column is no longer dependent on A and will retain the data values.

One additional useful hint is, if you are going to sort or change the order of the data (and one of the very useful things to do with this spread sheet data is to modify it in a manner useful to you), it is helpful to add a “sequence” column that gives the line count of all data in the sequence as it was originally written. By doing this, if you spot a mistake after sorting the data

in a new way, you can restore the original by simply sorting the data on the “sequence” column.

To do this simply add a column at the left- or right-hand side of the sheet then put in the following:



1) Insert the column (and label it) e.g. Sequence# (or whatever) as above in orange
2) In the first cell under that label line simply put the digit “1” (green).
3) In the next cell down type the formula ”=A2+1”, this will calculate a 2 into this cell (row 3)
4) Copy this formula into the cells below this up to the highest line number used by your extracted data. (As a sample, the entry here in A9 is highlighted in blue.)

The result will be the sequential set of numbers running from 1 down to the bottom of the spread sheet. However, as discussed above, as soon as you move any of the sheet’s lines around, the formulae will be wrong and the number sequence destroyed. So as before, highlight the whole column, copy it and then paste it back with the values-only option to change the formulae to straight numbers. Now, by sorting the A column (or whatever column you chose for the sequence numbers), you can always re-sort the data back into its original sequence.

With these practical preliminaries done. the sheet is yours to do as you please. This includes creating your own totals, re-sorting the data (e.g. by distribution date or by originating application – Accounts Receivable vs Accounts Payable- etc.)

Keep in mind that you have the *full power* of the Trial Balance Print program’s print and selection options to be able to select the data, add certain account group totals and other automated totals as dictated by the selection screen and the layout of your chart[**]. The CSV you are manipulating will basically be working with the “pre-digested” output data.

[**] there are special calculation options you can build into the Chart of Accounts and we will return to this very useful topic in a subsequent issue.

Financial Statements

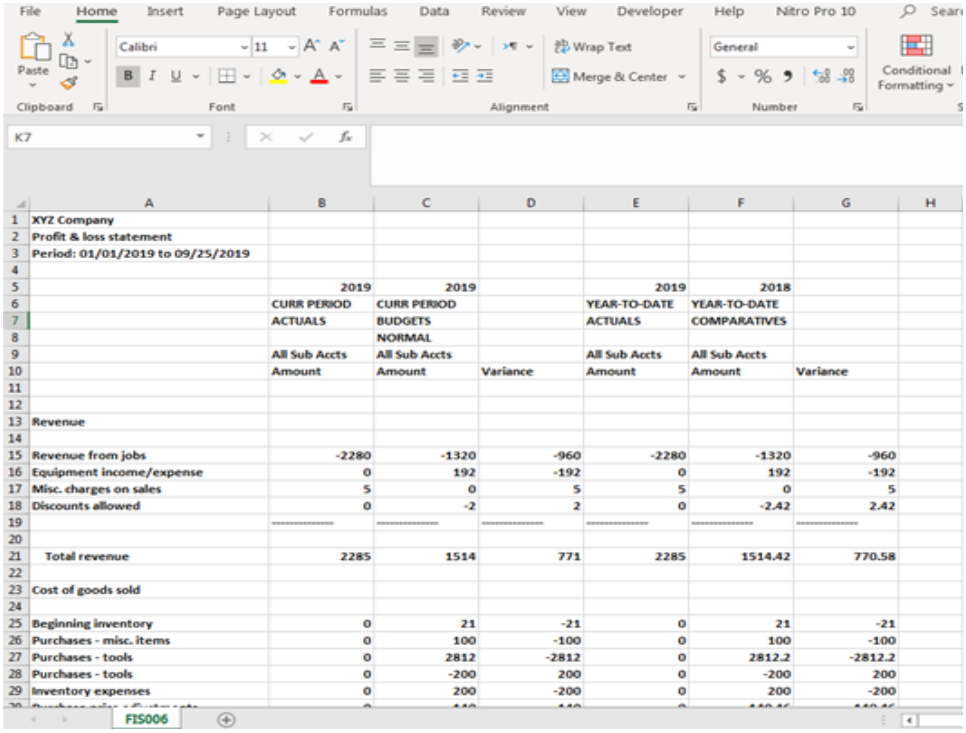
The Financial Statement (F/S) sub-system is much more than the T/B reporting program. It is a series of programs that allow you to design and produce Profit and Loss Statements and Balance Sheet Statements in a variety of formats and with a number of formatting options. For example, a F/S function can be turned on to automatically calculate the percentage of any given sales line or cost category line relative to the total monthly sales. Many different types of reports with their different selection and display parameters produce a report designed to be rendered to paper. However, these same outputs, can be exported, like the T/B as above, to a CSV file where they can be opened in Excel and then reformatted and re-used as chosen. The basic calculations have been done for you and the spreadsheet will then allow you to reformat it (font size, color, emphasis, add information, and moving sections around) to your satisfaction.

A basic financial statement might look like this:

XYZ Company
Profit & loss statement
Period: 01/01/2019 to 09/25/2019

	2019 CURR PERIOD ACTUALS All Sub Accts Amount	2019 CURR PERIOD BUDGETS NORMAL All Sub Accts Amount	Variance	2019 YEAR-TO-DATE ACTUALS All Sub Accts Amount	2018 YEAR-TO-DATE COMPARATIVES All Sub Accts Amount	Variance
Revenue						
Revenue from jobs	(2,280.00)	(1,320.00)	(960.00)	(2,280.00)	(1,320.00)	(960.00)
Equipment income/expense	0.00	192.00	(192.00)	0.00	192.00	(192.00)
Misc. charges on sales	5.00	0.00	5.00	5.00	0.00	5.00
Discounts allowed	0.00	(2.00)	2.00	0.00	(2.42)	2.42
Total revenue	2,285.00	1,514.00	771.00	2,285.00	1,514.42	770.58
Cost of goods sold						
Beginning inventory	0.00	21.00	(21.00)	0.00	21.00	(21.00)
Purchases - misc. items	0.00	100.00	(100.00)	0.00	100.00	(100.00)
Purchases - tools	0.00	2,812.00	(2,812.00)	0.00	2,812.20	(2,812.20)
Purchases - tools	0.00	(200.00)	200.00	0.00	(200.00)	200.00
Inventory expenses	0.00	200.00	(200.00)	0.00	200.00	(200.00)
Purchase price adjustments	0.00	140.00	(140.00)	0.00	140.46	(140.46)

With the corresponding spread sheet CSV subsequently saved as a .XLSX:

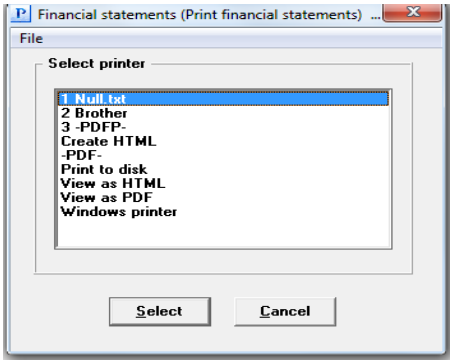


	A	B	C	D	E	F	G	H
1	XYZ Company							
2	Profit & loss statement							
3	Period: 01/01/2019 to 09/25/2019							
4								
5		2019	2019		2019	2018		
6		CURR PERIOD	CURR PERIOD		YEAR-TO-DATE	YEAR-TO-DATE		
7		ACTUALS	BUDGETS		ACTUALS	COMPARATIVES		
8			NORMAL					
9		All Sub Accts	All Sub Accts		All Sub Accts	All Sub Accts		
10		Amount	Amount	Variance	Amount	Amount	Variance	
11								
12								
13	Revenue							
14								
15	Revenue from jobs	-2280	-1320	-960	-2280	-1320	-960	
16	Equipment income/expense	0	192	-192	0	192	-192	
17	Misc. charges on sales	5	0	5	5	0	5	
18	Discounts allowed	0	-2	2	0	-2.42	2.42	
19		----------	----------	----------	----------	----------	----------	
20								
21	Total revenue	2285	1514	771	2285	1514.42	770.58	
22								
23	Cost of goods sold							
24								
25	Beginning inventory	0	21	-21	0	21	-21	
26	Purchases - misc. items	0	100	-100	0	100	-100	
27	Purchases - tools	0	2812	-2812	0	2812.2	-2812.2	
28	Purchases - tools	0	-200	200	0	-200	200	
29	Inventory expenses	0	200	-200	0	200	-200	

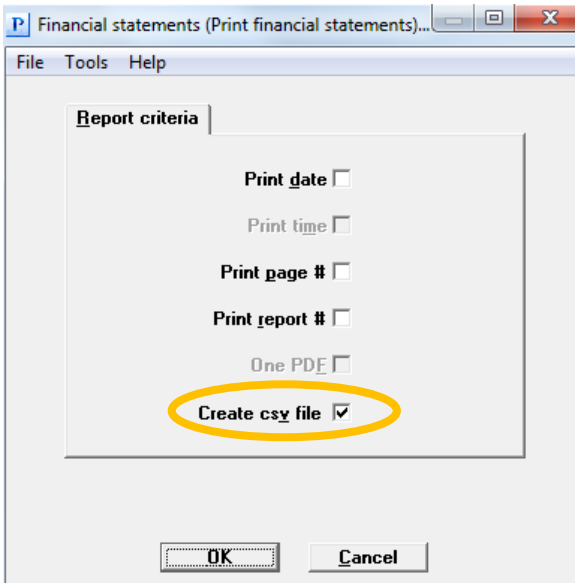
As above for the T/B you will note:

1. The selection parameters are captured and displayed in the first three rows imitating the header portion of the first page of the PDF shown above. Below it, the column headings in rows five through ten, imitate the six-column structure of the PDF version. These headings have been deliberately created with only one or two words per row in order to have the column width roughly match the column width needed for the numbers.
2. The report replicates the basic structure of the printed report including the section totals (“Revenue”, “Cost of Sales” etc.) and the sub-totals for each section (“Total revenue” etc.). Since all of these numbers are text as far as Excel is concerned, you re-total or sub-total various detail lines to get exactly what you want. Retotaling the same range as the report is giving, should be identical to the printed sub-total.
3. This facilitates copying off the details to another sheet or tab if you wish to work with a specific sub-set of the data, e.g., do a deep dive into cost of sales.

You create the CSV during the print process – after this screen displays:



You will need to select the print options:



However, and this is the slightly tricky bit, in the previous selection screen, *you will have had to select a "real" printer* i.e. an output destination that is an actual printer or something designed to support printing. That means that the "2 Brother" and the "3 -PDFP-" in the above, along with the "print to disk" and "Windows printer" options will all show the CSV option. The view only functions, "View as PDF" and "View as HTML" will not.

Next time, PBS Data export function

In the next version of our Tips & Tricks, we will look at the Data Export function which combines the ability to export many columns to Excel and control the content in a financial statement-like manner.