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WRITE-UP CS™ OR TRIAL BALANCE CS™

# Working with Location/Department Clients

version 2008.x.x

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# Contents

<b>Introduction and Overview .....</b>	<b>1</b>
Understanding locations and departments .....	1
Advantages of setting up locations and/or departments.....	2
Understanding the Chart of Accounts mask .....	2
Valid mask characters .....	3
Mask length and segment rules.....	3
<b>Initial Setup Steps to Add Locations/Departments .....</b>	<b>5</b>
Setting up a new location/department client.....	5
Creating the new client in CSA.....	5
Setting up the combining accounts.....	6
Entering the location/department descriptions.....	8
Creating the location/department accounts .....	9
Adding a new location or department for an existing location/department client.....	11
Adding locations or departments for an existing non-location/non-department client.....	12
Adding a location .....	13
Setting up the combining accounts.....	14
Verifying account numbers for payroll-related functions .....	15
<b>Special Setup and Processing Issues for Location/Department Clients .....</b>	<b>17</b>
Year-end closing .....	17
Closing all accounts by a percentage.....	18
Closing locations individually .....	18
Using combining accounts within employee templates .....	19
Editing the Chart of Accounts.....	22
Deleting combining accounts .....	24
Selecting report options for location/department clients.....	25
Chart of Accounts Report .....	25
Financial Statement Worksheet.....	25
General Ledger Report (Write-Up CS only) .....	25
Grouping Schedule Report (Trial Balance CS only) .....	25

Trial Balance Report.....	25
Trial Balance Worksheet .....	26
Defining financial statements for location/department clients.....	26
Using combining accounts to define account groups.....	26
Formatting financial statements specifically for location/department clients.....	27
Inserting location or department variables.....	28



## Introduction and Overview

This document explains how to set up the Chart of Accounts to provide information for separate locations and departments for a Write-Up CS™ client or for a Trial Balance CS™ client within your Creative Solutions Accounting™ (CSA) and CS Professional Suite™ Accounting Products software.

This guide discusses the advantages of using location/department accounts and describes the purpose of the Chart of Accounts mask as well as the importance of considering your client's future growth when defining the Chart of Accounts mask. It also steps you through the processes you'll need to use when you set up your location/department client and provides additional information on payroll considerations, report options, and financial statement formatting.

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## Understanding locations and departments

In general, the terms **locations** and **departments** refer to administrative divisions within a business entity. Locations can often be identified by their physical or geographic separation, whereas departments are usually divisions within a location. For example, a factory may have two physical locations (e.g., Dexter and Ann Arbor) and three different departments within each location (e.g., administration, sales, and shipping).

In CSA, the distinction between locations and departments exists primarily in the varying level of accountability assigned to each type, especially regarding the management of assets. In cost/management accounting terms:

- **Locations represent investment centers.** Investment centers normally refer to divisions held accountable for the management not only of their own revenues and expenses, but also for the management of their own assets and liabilities (i.e., net assets or investments). Locations each report a separate income statement and a separate balance sheet.
- **Departments represent profit centers.** Profit centers normally refer to divisions held accountable for the management of their own revenues and expenses (profit). Departments each report a separate income statement and together report a single, common balance sheet.

To determine whether you need to set up location accounts or department accounts for a client, consider the following:

- If the client's complete Chart of Accounts (for assets, liabilities, revenues, and expenses) must be tracked separately for each division, you will need to set up **location** accounts for the client.
- If only the revenues and expenses are tracked separately for each division, you will need to set up **department** accounts for the client.

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## Advantages of setting up locations and/or departments

There are a number of advantages to setting up locations or departments for a client in CSA by including Ls and Ds in the Chart of Accounts mask.

- CSA can report the combined amounts of multiple locations or departments.
- At year-end, you can choose to close the books for each location separately or close all locations together by percentage.
- CSA can automatically create the location/department accounts in the Chart of Accounts for you. You will not have to enter the same account description repeatedly if the client grows or expands to more locations.
- You need only set up core account groups rather than adding separate groups for each location and department in your financial statements.
- You have increased flexibility in your reports due to the additional sorting options provided.

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## Understanding the Chart of Accounts mask

The Chart of Accounts mask determines how many alphanumeric characters the account numbers in your Chart of Accounts can contain. An **L** defines the location character(s), a **D** defines the department character(s), and a **C** or **A** or **#** defines the core account number characters. Changing the Chart of Accounts mask after initial setup is **not** recommended. Therefore, when you define your client's Chart of Accounts mask, you should allow for the growth of their business. This will help reduce the likelihood of having to modify the Chart of Accounts mask in the future.

Note that only certain characters may be used in the mask definition, and special rules apply.

## Valid mask characters

<b>L</b>	Alpha or numeric location character (for location segment of mask only)
<b>D</b>	Alpha or numeric department character (for department segment of mask only)
<b>C</b>	Alpha or numeric core account character (for core segment of mask only)
<b>A</b>	Alpha-only core account character (for core segment of mask only)
<b>#</b>	Numeric-only core account character (for core segment of mask only)
<b>/</b>	Optional separator (forward slash)
<b>-</b>	Optional separator (hyphen)
<b>.</b>	Decimal (for core segment of mask only)

## Mask length and segment rules

- The mask may include up to 60 characters (including separators).
- Ls (if any) must precede Ds (if any), which must precede the core account designators (Cs, As, and/or #s). For example, LDCCCCCC.C or LLDDCCC#####.### are valid masks.
- A maximum of 58 Ls and/or Ds may be included in the mask to designate the locations and departments segments of the mask, and at least 2 core account designators are required in the mask.
- A single decimal may be used, but only within the core accounts segment of the mask. Using a decimal in the mask does not cause subtotals to be generated.
- At least one core account designator (C, A, or #) must be included to the left of the decimal, and a maximum of ten characters (including separators) may be used to the right of the decimal.
- Each segment of the mask may be separated from the next by a special character ( - or / ), and multiple separators may be used within the core segment. However, the mask cannot begin or end with a – or / separator, and a separator cannot directly precede or follow the decimal. For example, L-DDD-AC-###.## or LL/D/CCC are valid masks.



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## Initial Setup Steps to Add Locations/Departments

In this chapter, we will set up and modify new location/department clients and add new locations or departments to both existing location/department clients and non-location/non-department clients. We will also explain how to set up combining accounts in the Chart of Accounts window.

The examples shown in this guide depict a Write-Up CS client, but steps are applicable to both Write-Up CS and Trial Balance CS clients.

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### Setting up a new location/department client

**Scenario:** Assume you have a new write-up client who owns two factories, one in Dexter and one in Ann Arbor. Within each factory are three departments for which the client would like to track revenues and expenses. To achieve this, we will create a new Write-Up CS client with locations and departments.

#### Creating the new client in CSA

1. From the CSA main window, choose File / New Client.
2. In the Add/Remove modules dialog, to designate a Write-Up CS client, mark only the checkboxes for the General Ledger module, the Payroll Compliance module, and the Financial Reporter module. (For a Trial Balance CS client, you would mark the checkboxes for Trial Balance CS and the Financial Reporter module.)
3. On the General Information tab of the New Client dialog, enter **LOCDEP** as the Client ID. For this demonstration, it is not necessary to complete any other fields on this tab.
4. Click the General Ledger tab and edit the Chart of Accounts mask field to allow for both locations and departments by entering **LDCCCC**. (For a Trial Balance CS client, you would click the Trial Balance tab and edit the Chart of Accounts mask in the same way.)

**Important!** When you define the Chart of Accounts mask for your own client, be sure to allow for future expansion. Each L and D in the mask represents a single-character placeholder. In other words, one L represents up to 9 locations and two Ls represents up to 99 locations. If a client may eventually have more than 9 locations, set up the mask with at least two Ls (or at least 2 Ds for up to 99 departments).

5. Enter **1/31/XX** as the current-period ending date (with XX being the current year). For either a write-up client or a trial balance client, enter **12/31/XX** as the current fiscal year-end date.

The screenshot shows the 'New Client' dialog box with the 'General Ledger' tab selected. The 'Chart of accounts mask' is set to 'LDCCCC'. In the 'Processing' section, the 'Current period ending date' is '01/31/07', the 'Current fiscal year end' is '12/31/07', and the 'Number of periods in current year' is '12'. The 'Periods' section has 'Monthly' selected. On the right side, 'Years of balances to save' is '5', 'Years of transactions to save' is '2', 'Deposits reference' is '2', 'Starting check number' is '100', and 'Balancing entry reference' is '1'. The 'Entity Type' section has '1120' selected. There are 'OK' and 'Cancel' buttons at the bottom right.

6. Click the Payroll tab and enter **1/31/XX** as the current-period ending date, and then click OK.
7. If the New Client Setup dialog opens, click Done to close the dialog without transferring any information to the new client.

## Setting up the combining accounts

1. Choose Setup / Chart of Accounts. In the Create Chart of Accounts dialog, click the Enter the Chart of Accounts from scratch option and then click OK.
2. In the Chart of Accounts window, click the Cancel button to change from Add mode to Browse mode and then choose Edit / Enter Combining Accounts.

**Note:** Core account numbers (the C positions in the Chart of Accounts mask) represent the combining amounts. These numbers combine the location and department balances to calculate the total account balance for the company. You cannot post to the combining account numbers if you have set up locations or departments for an account.

3. In the Combining Accounts dialog, enter the following combining accounts for the client. One of the benefits of combining accounts is that each core account number needs to be set up just once and, as we will see later, new locations can be added quickly to the Chart of Accounts. Because our mask is LDCCCC, our combining accounts will use four-character account numbers.

Account	Type	Description
1000	A	Cash
2000	A	Office Equipment
2100	A	Accumulated Dep
3000	L	Accounts Payable
3050	L	Loan Payable
4000	R	Sales
4200	R	Sales Returns and Allowances
5000	E	Salaries
5100	E	Legal Expenses

**Combining Accounts**

G/L Acct #	Type	Description
2000	A	Office Equipment
2100	A	Accumulated Dep
3000	L	Accounts Payable
3050	L	Loan Payable
4000	R	Sales
4200	R	Sales Returns and Allowances
5000	E	Salaries
5100	E	Legal Expenses

Mask: CCCC

Acct #:  Type:  Description:  Tax Code:

Buttons: Add, Edit, Delete, Enter, Cancel, Done

**Important!** If you choose to specify a tax code for a specific account in the Combining Accounts dialog, do **not** also add a tax code to each location / department account in the Chart of Accounts window. If you were to add the tax code in both places, the amount displayed in the Tax Code Report and imported into UltraTax CS™ would be doubled.

4. Click Done to close the Combining Accounts dialog.

## Entering the location/department descriptions

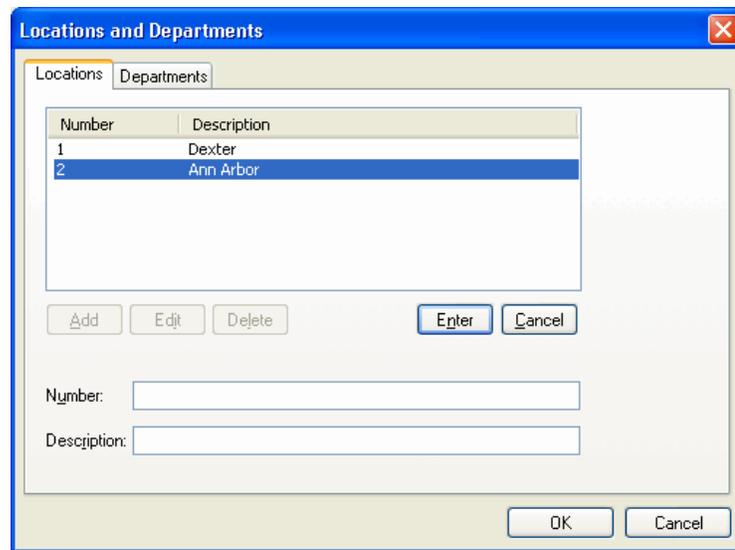
1. From the Chart of Accounts window, choose Edit / Enter Location and Department Descriptions.

The information you add in the Locations and Departments dialog must match the format specified in the Chart of Accounts mask. The LOCDEP client has one L and one D; therefore, you are able to enter just a single character to represent each location and a single character to represent each department.

**Note:** Only the relevant tabs will display in the Locations and Departments dialog, depending on whether locations only, departments only, or both are accommodated by the Chart of Accounts mask.

2. On the Locations tab, enter the following information in the Number and Description fields. Click Enter to save each entry.

Location	
1	Dexter
2	Ann Arbor



3. On the Departments tab, enter the following information.

Department	
1	Admin
2	Sales
3	Shipping

The screenshot shows the 'Locations and Departments' dialog box with the 'Departments' tab selected. The table below is a representation of the data shown in the dialog:

Number	Description
1	Admin
2	Sales
3	Shipping

4. Click OK to exit the Locations and Departments dialog.

## Creating the location/department accounts

You are now ready to create the actual location/department accounts.

1. From the Chart of Accounts window, choose Edit / Create Location and Department Accounts.
2. From the Create Locations and Departments dialog, click the Select All button to move all of the locations and departments to the Selected pane.

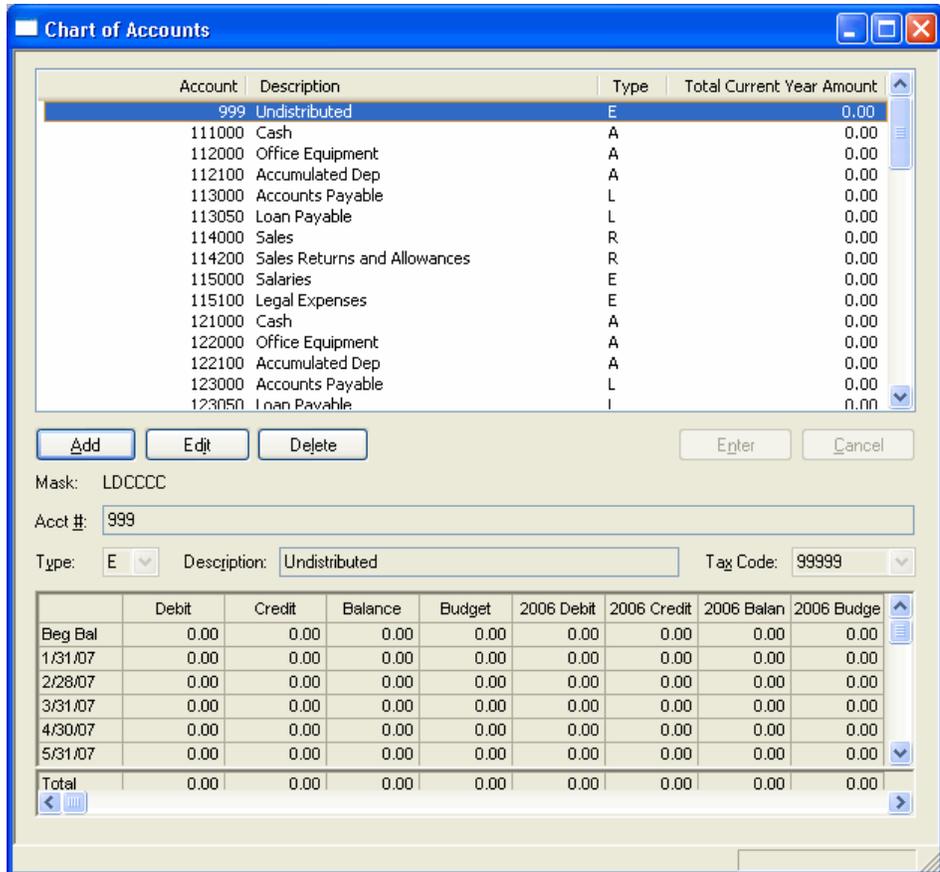
The screenshot shows the 'Create Locations and Departments' dialog box. The 'Available' pane is empty, and the 'Selected' pane contains six items. The '11 Dexter/Admin' item is selected. The table below is a representation of the data shown in the dialog:

Number	Description
11	Dexter/Admin
12	Dexter/Sales
13	Dexter/Shipping
21	Ann Arbor/Admin
22	Ann Arbor/Sales
23	Ann Arbor/Shipping

3. Click the Create button. This creates location/department accounts for all of the selected locations and departments.
4. A prompt verifies that the new accounts were created. Click OK.



5. Click Cancel to close the Create Locations and Departments dialog. You can now see all the location/department accounts listed in the Chart of Accounts window. At this point, the Chart of Accounts is set up and you can enter the beginning balances.



As you can see, this process has spared you the repetitive work of entering multiple accounts for each location and department. For example, based on the Chart of Accounts mask (LDCCCC), the program has automatically created asset account 231000 to represent the Ann Arbor (location 2) Shipping Department (department 3) core asset account — 1000 Cash.

### Notes

- For a client set up with departments only, you may want to departmentalize the revenues and expenses. For such a client, you would set up regular (non-combining) core accounts from the main Chart of Accounts window, and you would set up the revenue and expense combining accounts from the Combining Accounts dialog. You would then post revenues and expenses to the departmental accounts and post assets and liabilities to the regular core accounts.
- Combining accounts and location/department equivalents must be assigned the same classification (Asset, Liability, and so forth).
- Transactions cannot be posted to combining accounts, only to core accounts.
- Duplicate account numbers should **not** exist in both the Chart of Accounts window and the Combining Accounts dialog. (For example, account number 4000 should not exist in both the Chart of Accounts window and the Combining Accounts dialog.) You can verify that account numbers are not duplicated by choosing Edit / Verify Accounts from the Chart of Accounts window.

## Adding a new location or department for an existing location/department client

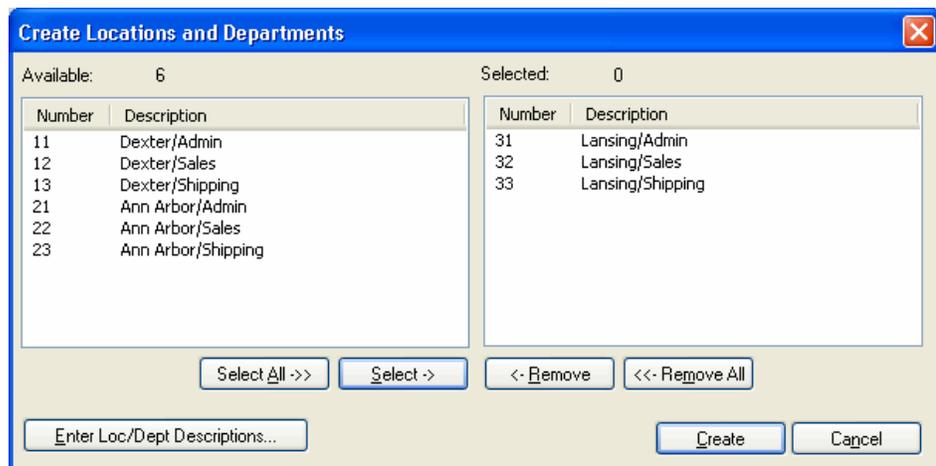
**Scenario:** Assume that the factory owner (client LOCDEP) has expanded his business by adding a new factory in Lansing, and he wants the new location added to his Chart of Accounts. The new factory has the same departments as the Ann Arbor and Dexter locations.

Adding a new location or department to the client is a very quick process because combining accounts already exist for the client's other locations and departments.

1. From the Setup / Chart of Accounts window, choose Edit / Enter Location and Department Descriptions.
2. Click the Add button, enter **Lansing** as Location 3, and then click Enter.

Number	Description
1	Dexter
2	Ann Arbor
3	Lansing

3. Click OK to save the information and return to the Chart of Accounts window.
4. Choose Edit / Create Location and Department Accounts.
5. Click Remove All to move the Dexter and Ann Arbor locations back to the left-hand (Available) pane and then move all three of the Lansing location/department combinations to the right-hand (Selected) pane.



6. Click the Create button. The new location is added to the existing client's database, and the new location accounts for Lansing are available in the Chart of Accounts window.
7. Close all windows and return to the CSA main window.

## Adding locations or departments for an existing non-location/non-department client

We've already covered how to set up a department and location client from scratch, but what would happen if one of our existing clients expanded their operations by adding a second location?

**Scenario:** An existing client has maintained an office in Toledo and is now opening a new (second) office in Dundee. The Chart of Accounts mask was originally set up only with Cs because the owner did not anticipate adding a new office. For this example, we will work with a copy of the Write-Up Sample Client (CSWRI01) to change the Chart of Accounts to a location setup.

**Note:** The Trial Balance Sample Client (CSTBS01) could be used for a similar example.

## Adding a location

1. From the CSA main window, choose File / Open Client and open the Write-Up Sample Client (CSWRI01).
2. Choose File / Save As, enter **LOCDEP2** as the new client ID, and click Save. (This will ensure that the original sample client data is preserved without any changes.)

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**Note:** We recommend that, prior to making changes to the Chart of Accounts for your any of your own clients, you use the File / Backup command from the CSA main window to create a backup copy of your client data. This will enable you to revert back to the original state of the client data if necessary.

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3. Choose File / Client Properties and click the General Ledger tab. The current mask is CCCCCC.CCC.
4. In the Properties dialog, we will edit the mask to allow for two locations and the existing accounts using an L to define the location characters and Cs to define the core accounts. Because the client currently uses three-character account numbers with nothing to the right of the decimal, enter **LCCC** as the new mask.

The screenshot shows the 'Properties' dialog box with the 'General Ledger' tab selected. The 'Chart of accounts mask' field contains 'LCCC'. The 'Processing' section has 'Current period ending date', 'Current fiscal year end', and 'Latest period ending date' all set to '12/31/07', and 'Number of periods in current year' set to '12'. The 'Periods' section has 'Monthly' selected. The 'Entity Type' section has '1120' selected. Other fields include 'Years of balances to save' (5), 'Years of transactions to save' (2), 'Deposits reference' (2), 'Starting check number' (100), 'Balancing entry reference' (1), and 'Use separate journals in transaction data entry' checked. The 'Journal for Fixed Assets CS JE' is set to 'General'. 'OK' and 'Cancel' buttons are at the bottom right.

5. Click OK to close the Properties dialog. When prompted to confirm the change, click Yes.
6. Choose Setup / Chart of Accounts and then choose Edit / Enter Location and Department Descriptions.
7. In the Locations and Departments dialog, add locations **1** and **2** for **Toledo** and **Dundee**, respectively. Click OK to save the information and close the Locations and Departments dialog.

### Notes

- There is no Departments tab in this dialog because this client's Chart of Accounts mask contains no Ds.
  - The characters entered in the Locations and Departments dialog must correspond to the format specified in the Chart of Accounts mask. Because the mask contains a single L, you can enter just a single character to identify each location.
- 

### Setting up the combining accounts

1. From the Chart of Accounts window, choose Edit / Renumber Accounts.
2. From the Renumber Accounts dialog, click the Change to Loc/Dept button.
3. In the Renumber Accounts to be Loc/Dept Accounts dialog, select the entire range of accounts (101 to 999).
4. In the Location field, select the location that will receive all of the existing balances and transactions. For this scenario, select **1 Toledo**.

The screenshot shows a dialog box titled "Renumber Accounts to be Loc/Dept Accounts". It has a blue title bar with a close button (X) in the top right corner. The dialog is divided into two sections. The first section, "Accounts To Renumber", has two dropdown menus: the first is set to "101" and the second is set to "999", with the word "To" between them. The second section, "New Accounts", has two dropdown menus: "Location:" is set to "1" and "Department:" is empty. At the bottom of the dialog are two buttons: "OK" and "Cancel".

**Note:** It is important to select the **original** location for this step as we renumber the existing accounts to match the new mask.

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5. Click OK to renumber the account numbers and create the combining accounts. This step renumbers all of the accounts, assigns them to the desired location, and creates the necessary combining accounts. The program posts all balances and transactions previously posted to the original three-character accounts to the location selected during the renumbering process.
6. From the Chart of Accounts window, press the F3 key and select Enter Combining Accounts from the context menu. Verify that all core account numbers are listed (indicating that the entire Chart of Accounts has been converted correctly), and then click Done to close the Combining Accounts dialog.
7. From the Chart of Accounts window, press F3 and select Create Location and Department Accounts.

8. In the Create Locations and Departments dialog, double-click the **new** location, **2 Dundee**, to move it to the right-hand (Selected) pane.
9. Click the Create button to create location accounts for location 2. During this process, the program bases the location account creation on the accounts that now exist in the Combining Accounts dialog.
10. A prompt verifies that the new accounts were created. Click OK and then close all open windows.

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**Note:** The renumbered accounts still carry the original balances from the original Chart of Accounts. The newly created accounts have a zero balance. If necessary, you can manually split the balances using a journal entry after all necessary locations and/or departments have been created.

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### Verifying account numbers for payroll-related functions

If you process payroll for a client using either Payroll CS™ or Write-Up CS in CSA and you have changed an existing client's Chart of Accounts mask to include locations and departments, be sure that the GL accounts referenced in the other areas of the program (such as Employees, Employee Templates, Vendors, and Payroll Departments) reflect the changes in account numbers.

When you redefine the Chart of Accounts to use locations and departments, you automatically select the **default** location/department to use for all existing employees after the initial renumbering. If employees should use other accounts (for other locations/departments), you will need to manually update that information from the Setup / Employees window.



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## Special Setup and Processing Issues for Location/Department Clients

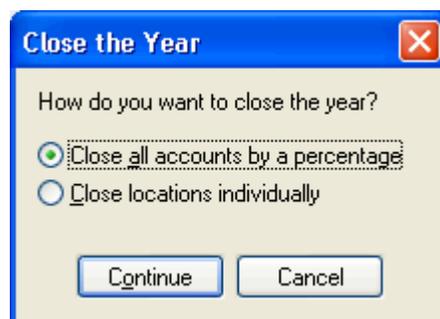
This chapter discusses how the location/department setup for a client affects other areas of client processing such as closing the year, processing payroll, preparing reports, or creating financial statements. It also explains tasks such as modifying the Chart of Accounts.

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### Year-end closing

The regular process for closing the General Ledger year enables you to distribute the net income amount to specific accounts based on a percentage. The prompts that appear when you are closing the year vary depending on whether or not the client's Chart of Accounts mask contains any Ls or Ds.

Write-Up CS and Trial Balance CS consider each **location** to be an investment center and, thus, accountable for its own assets and liabilities and its own revenue and expenses. When you close the year for a location client, CSA prompts you either to close all accounts for the entire entity by the percentage that you specify or to close the accounts for each location separately.



**Note:** If you have set up the client's Chart of Accounts mask with Ds for departments but no Ls for locations, the program does **not** prompt with these options during the year-end close process. All accounts are instead closed by a percentage, just as they are for any non-location/non-department client.

### Closing all accounts by a percentage

If you click the option to close all accounts by a percentage, the program opens the Year End Close dialog.

- The program calculates net income using the YTD balances for all revenue and expense accounts, regardless of their location designation. The net income is distributed among asset or liability accounts in any of the locations based on the percentages you specify in the **Distribution of net income** grid. The total of all net income distributions must add up to 100 percent.
- If necessary, you may use the **Closing out balance sheet accounts** grid to distribute the balance from any Asset or Liability account to any other Asset or Liability account.

### Closing locations individually

If you click the option to close locations individually, the program prompts you by opening a separate Year End Close dialog **for each location**, one after another.

- The program calculates net income for each location separately based on the YTD balances for revenue and expense accounts for that location. The net income is distributed among asset or liability accounts for the location based on the percentages you specify in the **Distribution of net income** grid. (For example, the net income amount calculated for Location 1 can be distributed only to asset or liability accounts for Location 1.) The total of all net income distributions for a location must add up to 100 percent before you can continue to the next location.
- If necessary, you may use the **Closing out balance sheet accounts** grid to distribute the balance from any asset or liability account for the specified location into any other asset or liability account for that same location.

## Using combining accounts within employee templates

You may set up a single employee template to use for employees in different locations or departments. To do this, you first need to make sure the template specifies only **combining accounts** rather than location/department accounts.

For this example, we will modify the Hourly template for the LOCDEP2 client. Because the client tracks the Chart of Accounts by location, we need to modify the payroll setup to reflect the new Chart of Accounts. Employees in Toledo and Dundee are paid hourly, and we want to be able to use the Hourly template for both locations but have the amounts post to the proper general ledger accounts. We can accomplish this by setting up employee templates with combining account numbers.

1. Choose Setup / Employee Templates. Highlight the Hourly template and click the Edit button.
2. On the Earnings tab, change the GL account number from the location/department account number (1510) to the **combining** account number instead (**510**).

The screenshot shows the 'Employee Templates' dialog box with the 'Hourly' template selected. The 'Earnings' tab is active, and the 'Description' field is set to 'Hourly'. The table below shows the earnings items and their corresponding GL Acct and Rate.

	Description	G/L Acct	Rate
1	Wages	510	\$ 0.00
2	Other Wages	510	\$ 0.00
3	Vacation	510	\$ 0.00
4	Sick	510	\$ 0.00
+			

3. Click the Tax Withholdings and Deductions tab and change the GL account numbers in the grid from the location/department account numbers to the combining account numbers (by removing the 1 from the account number).

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**Note:** For Payroll CS clients, you should also verify the accounts selected for the company match portion of any deduction items. From the Tax Withholding and Deduction Items tab, click the Item Properties button for each deduction item and then click the Company Match tab. Choose the appropriate combining account for the liability and expense GL accounts.

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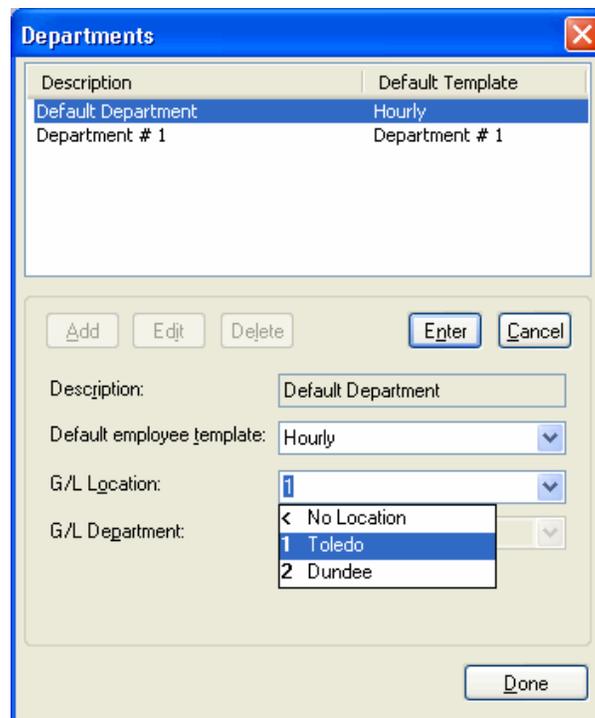
4. Click the Other tab and change the GL account numbers in the FICA and FUTA GL accounts grid and SUTA GL accounts grid, removing the initial 1 from the account numbers.
5. Click Enter to save your changes and then click Done to close the Employee Templates dialog.
6. Choose Setup / Payroll Departments. Highlight the **Default Department** and click the Edit button.

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**Note:** Payroll departments and General Ledger departments should not be confused. Payroll departments exist for all companies, regardless of their Chart of Accounts mask, and allow you to create payroll reports by payroll department. When setting up GL locations and departments, using payroll departments eases the setup process if you want to link your payroll departments to GL locations or departments.

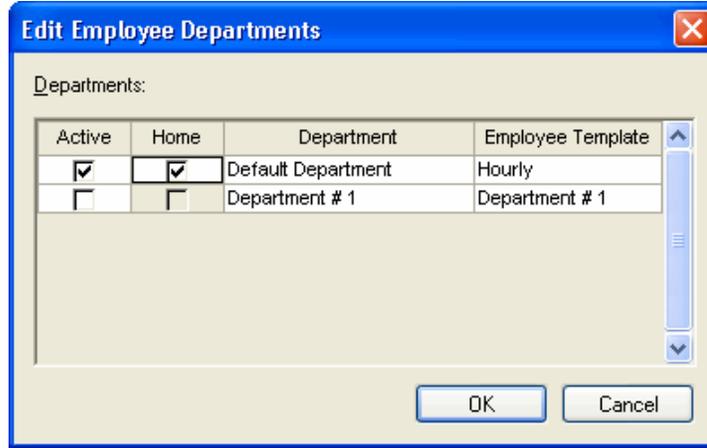
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7. In the GL Location field, select **1 Toledo**.

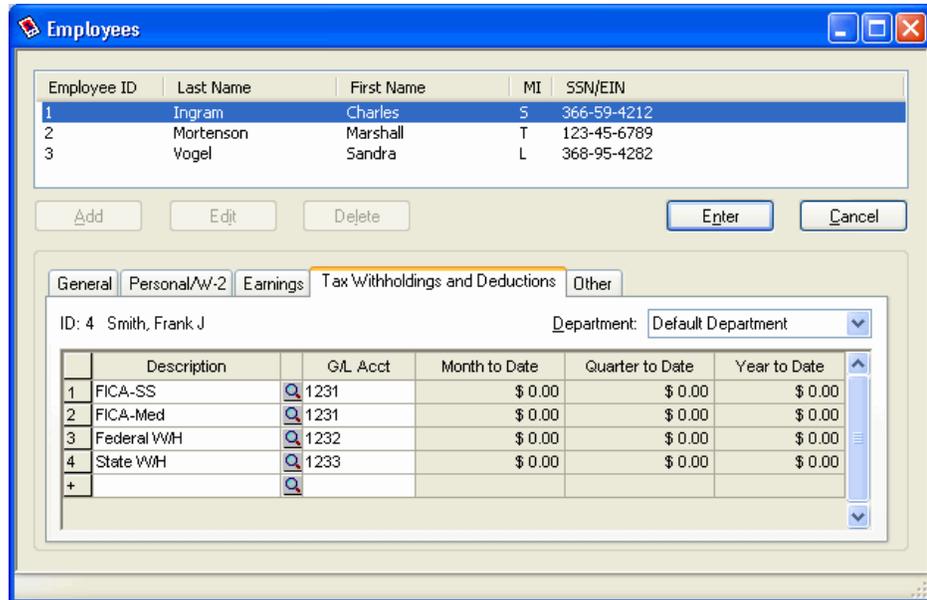


8. Click Enter to save the information and then click Done to close the Departments dialog.

9. Choose Setup / Employees. Click the Add button and enter a new employee ID, Social Security number, and name.
10. Click the Edit Depts button and mark the Active and Home checkboxes for Default Department for the new employee.



11. Click OK to save the information and return to the Employees window.
12. Click the Earnings tab. Notice that the GL account number for the Salary pay item automatically shows the location/department account number for the Toledo location, as we specified in the payroll department setup.
13. Click the Tax Withholdings and Deductions tab. Notice that the GL account numbers for the withholding and deduction amounts also show the location/department account numbers.



14. Click Enter to save the new employee record and then close the Employees window.

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**Note:** By adding additional payroll departments using different GL locations and/or departments, you can add employees for any location/department by using the same employee templates.

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 **Tips**

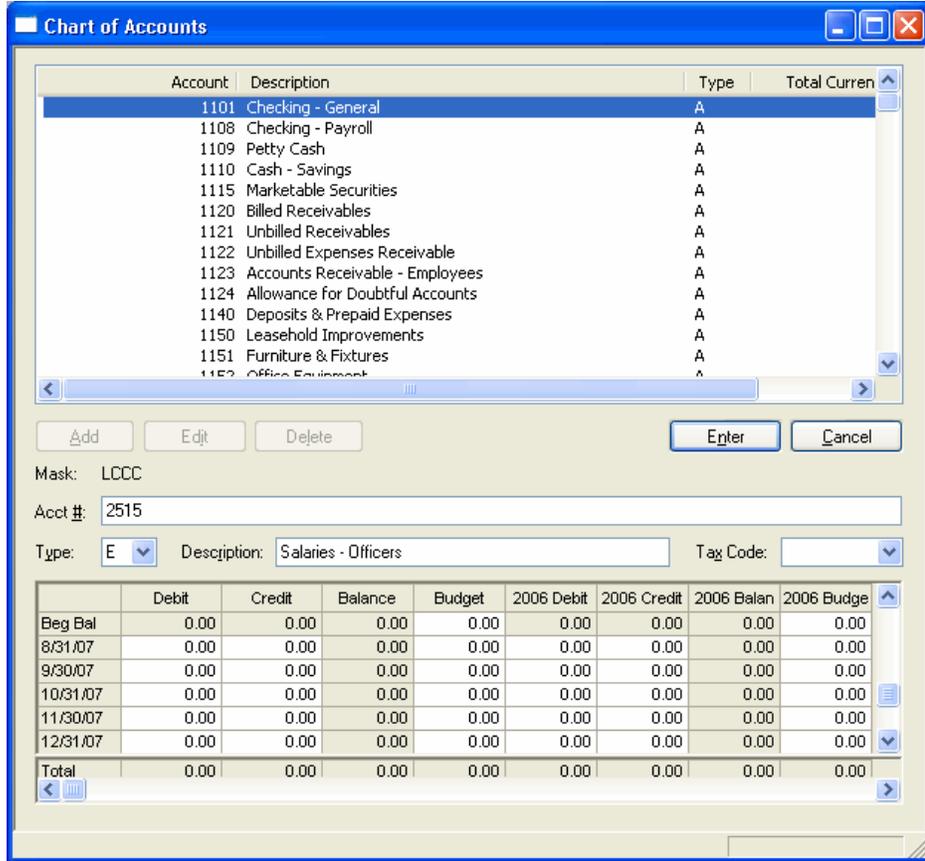
- You can reference only posting type (location/department) GL account numbers for employees and vendors. Accounts set up as combining accounts cannot be used for employees or vendors.
- If you select a GL location for a payroll department, as in the previous example, it is important to include only combining accounts in the Employee Templates dialog. When a payroll department is added for an employee, the GL location and combining accounts in the employee template are combined to create the posting-type accounts for the employee.
- If location- or department-specific accounts are used in the employee templates, do not specify a GL location or department during payroll department setup.

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## Editing the Chart of Accounts

**Scenario:** Our LOCDEP 2 client is set up for locations but needs a new account in the Chart of Accounts to which we can post officer salaries and then track the expense by location. Our previous setup makes it easy to add a single new account to a location/department client.

1. Choose Setup / Chart of Accounts. In the Chart of Accounts window, click the Add button.
2. Specify the location/department account number, type, and description. For this example, enter **2515** as the account number, **E** for the type, and **Salaries – Officers** for the description.



3. Click Enter to save the new location/department account.
4. The Add Combining Account dialog opens and displays the corresponding combining account for the new location/department account (which at this point does not yet exist). You can edit the Description field in this dialog as necessary and then click OK to complete the creation of the new combining account.



**Note:** The account description does **not** need to be the same for both the combining account and the location/department accounts.

5. In the Chart of Accounts window, click the Cancel button to return to browse mode and then choose Edit / Enter Combining Accounts.
6. In the Combining Accounts dialog, scroll down to account number 515 and notice that combining account number 515 is listed with the same account classification as the location account number (2515).

## Deleting combining accounts

If you need to delete any combining accounts, keep in mind that we do **not** recommend having a location/department account without a corresponding combining account. If you delete an account from the Combining Accounts dialog, be sure to also delete the corresponding location/department account from the Chart of Accounts window.

To delete an account from the Chart of Accounts window, you must ensure that its balance is zero for all periods, including periods in prior years. Accounts with balances cannot be deleted.

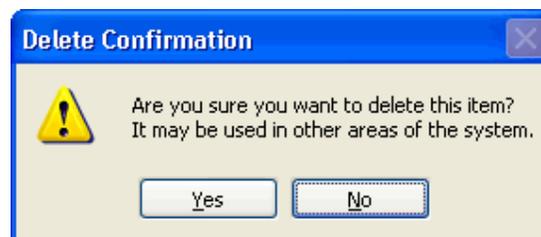
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**Important!** Because balances are stored in the location/department account rather than in the combining account, deleting the combining account and choosing to delete the corresponding location/department account would also delete these accounts **even if the balance is not zero**. In such a case, your Chart of Accounts would be out of balance and you would then need to assign the balances from the deleted account to a new account before exiting the Chart of Accounts window.

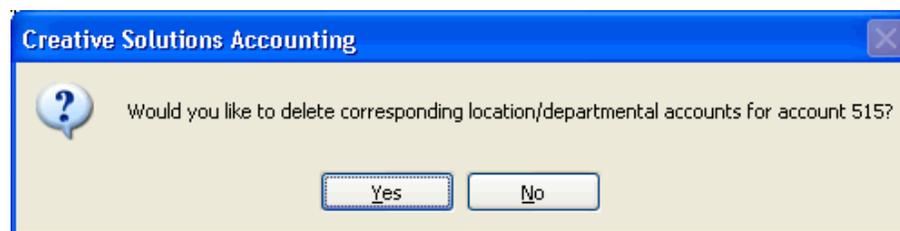
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To delete a combining account, follow these steps.

1. From the Chart of Accounts window, choose Edit / Enter Combining Accounts.
2. In the Combining Accounts dialog, scroll to and highlight the combining account you want to delete, and then click the Delete button.
3. The program prompts you to confirm the deletion. To remove the combining account permanently, click the **Yes** button.



4. The program prompts you to delete the corresponding location/department accounts. To delete the corresponding location/department accounts, click Yes.



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**Note:** As an alternative, you could choose to manually delete each of the corresponding location/department accounts in the Chart of Accounts window.

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## Selecting report options for location/department clients

When a CSA client's Chart of Accounts mask contains Ls or Ds, some additional report options are available. The following list explains the changes in the Options dialogs for location/department client reports.

### Chart of Accounts Report

The **Include combining accounts** checkbox is available on the General tab.

### Financial Statement Worksheet

- An additional option, **Loc/Dept grouped by combining accounts**, is available from the Sort Order drop-down list.
- Two additional report filters are available and enable you to include all or specific locations/departments in the report.
  - **Location** field (available only if the client uses locations).
  - **Department** field (available only if the client uses departments).
- The **Print combining accounts** field is activated in the Optional Information group box when the sort order is set to Loc/Dept grouped by combining accounts.

### General Ledger Report (Write-Up CS only)

- An additional option, **Loc/Dept grouped by combining accounts**, is available from the Sort Order field.
- Two additional report filters are available and enable you to include all or specific locations/departments in the report.
  - **Location** field (available only if the client uses locations).
  - **Department** field (available only if the client uses departments).

### Grouping Schedule Report (Trial Balance CS only)

A **Loc/Dep Selection** tab is available from which you can choose to print the report for all or for selected locations/departments.

### Trial Balance Report

- An additional option, **Loc/Dept grouped by combining accounts**, is available from the Sort Order drop-down list.
- The **Print combining accounts** field is activated in the Optional Information group box when the sort order is set to Loc/Dept grouped by combining accounts. (Also see the following note.)
- A **Loc/Dep Selection** tab is available, from which you can choose to print the report for all or for selected locations/departments.

## Trial Balance Worksheet

- An additional option, **Loc/Dept grouped by combining accounts**, is available in the Sort Order drop-down list.
- The **Print combining accounts** field is activated in the Optional Information group box when the sort order is set to Loc/Dept grouped by combining accounts. (Also see the following note.)
- A **Loc/Dep Selection** tab is available, from which you can choose to print the report for all or for selected locations/departments.

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**Note:** The combining accounts pool the balances of all the location and/or department accounts with the same core account characters. For example, if the Chart of Accounts mask is LDDCCC, then account 101 pools the balances of accounts 101101, 105101, 111101, 145101, and so forth.

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## Defining financial statements for location/department clients

This section uses the Sample Location and Department Client (CSLOC01) to show how locations and departments can be used in financial statements.

### Using combining accounts to define account groups

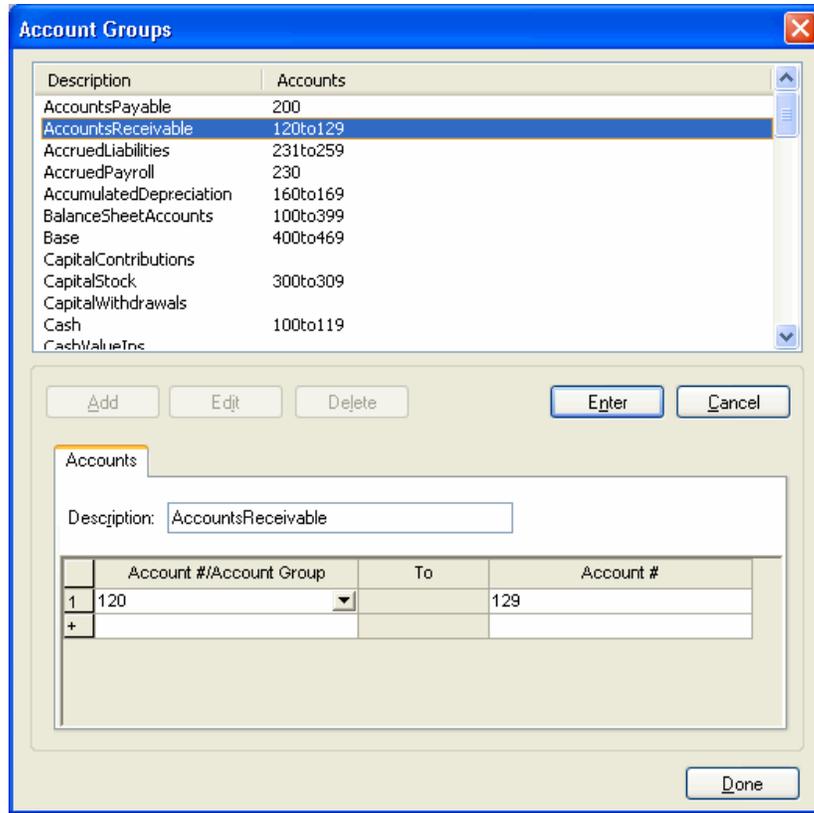
When you use combining accounts to define the account groups, you can set up a financial statement to show the combined amounts for all locations and departments, and then you can simply copy that statement to create individual statements for each location and/or department with very little additional setup. You can also choose to display separate locations/departments by column within the same statement.

1. Open **CSLOC01 - Sample Location and Department Client**.
2. Choose Setup / Account Groups. Notice that the account groups are defined using only the combining accounts.

---

**Note:** The Chart of Accounts mask for this client is **LLDDCCC.CC**, but it is not necessary to reference the entire account number or set up separate account groups for every location. When account groups are set up this way, the financial statements pull in the account descriptions associated with the combining accounts. These descriptions are specified in the Combining Accounts dialog, which you can open by choosing Edit / Enter Combining Accounts from the Chart of Accounts window.

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3. Click Done to close the Account Groups dialog.

### Formatting financial statements specifically for location/department clients

**Important!** Financial statements set up for locations and departments should **not** be used for non-location/non-department clients. Using these statements for a client not set up for locations or departments would cause the statement to display incorrect results.

1. From the CSA main window, choose Setup / Financial Statements.
2. In the Financial Statement Editor, open the client-specific **LocationBalanceSheet-CurrentYear.fsr** statement. This statement has separate columns for Location 1 and Location 2, plus a consolidated Total column.

- Click the column heading **B** to highlight the entire column. Notice the Cell Properties section of the window.

<b>Current Cell:</b>	
Row:	0
Column:	B
<b>Cell Properties:</b>	
Text:	
Contents:	<input type="button" value="fx"/>
Period:	<input type="button" value="fx"/> [CY] <input type="button" value="v"/>
Amount Type:	BA <input type="button" value="v"/>
Basis:	Adjusted <input type="button" value="v"/>
Location:	<input type="button" value="fx"/> 1 <input type="button" value="v"/>
Department:	<input type="button" value="fx"/> <input type="button" value="v"/>
Change Sign:	<input type="checkbox"/>

Each row references an account group that is defined by the combining accounts. When you select the location/department in the column setup, the statement pulls the amounts for that location/department only.

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**Note:** To display the cumulative balance of multiple locations or departments together, click the  button next to the location or department field in the Cell Properties area. The Formula dialog allows you to add departments together for display.

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- Click the column heading **D** to highlight the entire column. Notice that the Location field in the Cell Properties section is blank. If no location/department is selected in a column, the statement will print the combined total for all locations/departments.

### Inserting location or department variables

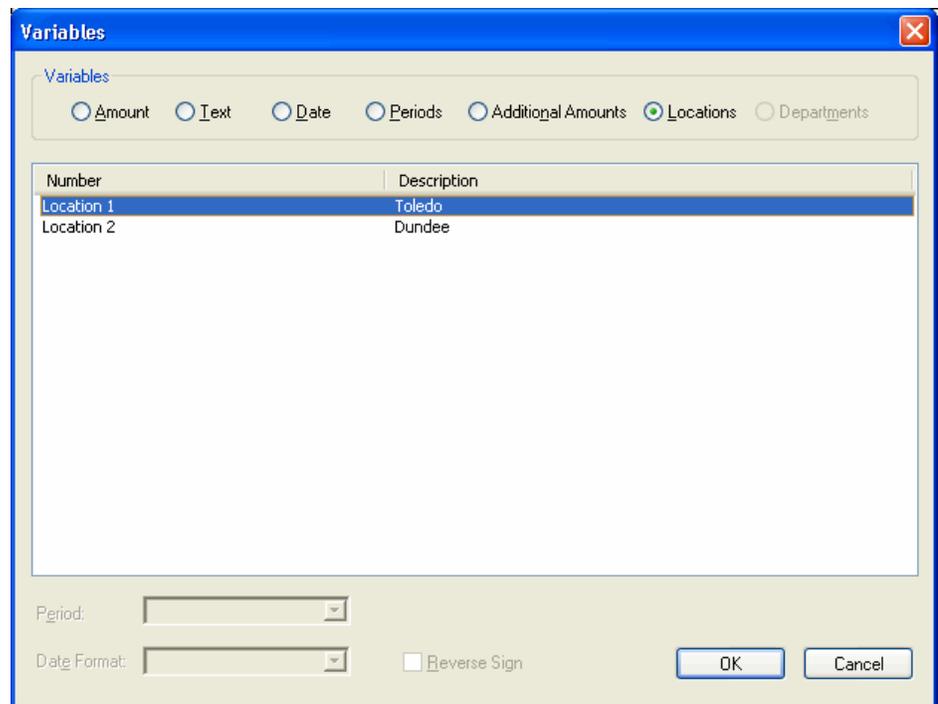
An additional set of variables is available for location/department clients. By inserting variables, you can automatically pull the location or department name into the statement, allowing you to use your statements for multiple clients without having to modify the statements for each client.

In the **LocationBalanceSheet-CurrentYear.fsr** financial statement, notice that Location variables have been inserted in cells B3 and B4. When you preview the statement, as shown in the following illustration, the descriptions of the locations display on the statement.

<b>Sample Location and Department Client BALANCE SHEET As of December 31, 2007</b>			
<b>ASSETS</b>			
	Location 1	Location 2	Total
<b>CURRENT ASSETS</b>			
Checking - General	\$ 76,851.34	\$ 73,887.24	\$ 150,738.58
Checking - Payroll	87.03	2,087.28	2,174.31
Petty Cash	500.00	500.00	1,000.00
Cash - Savings	66,737.41	95,692.64	162,430.05
Marketable Securities	0.00	10,000.00	10,000.00
Billed Receivables	31,721.36	31,721.37	63,442.73
Unbilled Receivables	13,778.39	13,778.39	27,556.78
Unbilled Expenses Receivable	2,942.28	2,942.28	5,884.56
Accounts Receivable-Employee	750.00	750.00	1,500.00
Deposits & Prepaid Expenses	<u>2,250.00</u>	<u>2,250.00</u>	<u>4,500.00</u>
<b>Total Current Assets</b>	<u>195,617.81</u>	<u>233,609.20</u>	<u>429,227.01</u>
<b>PROPERTY AND EQUIPMENT</b>			
Leasehold Improvements	15,071.00	15,071.00	30,142.00
Furniture & Fixtures	2,790.00	3,056.97	5,846.97
Office Equipment	14,738.00	18,578.01	33,316.01
Software	3,162.50	3,262.50	6,425.00
Less: Accumulated Depreciation	<u>(17,234.14)</u>	<u>(23,012.17)</u>	<u>(40,246.31)</u>
<b>Net Property and Equipment</b>	<u>18,527.36</u>	<u>16,956.31</u>	<u>35,483.67</u>
<b>TOTAL ASSETS</b>	<u>\$ 214,145.17</u>	<u>\$ 250,565.51</u>	<u>\$ 464,710.68</u>

To insert these variables for an existing statement, do the following.

1. Select the cell in the statement.
2. Choose Insert / Variable.
3. In the Variables group box, choose the Locations or Departments option, as appropriate.



4. Select the Location or Department variable from the variables list and then click OK.
5. Repeat steps 1 through 4 above for each location and/or department as needed.

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**Note:** For more information about location and department clients, please search on **Location accounts** or **Departmental accounts** from the index of the CSA help browser.

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