



churchwindows

MANAGEMENT SOFTWARE

Training Workbook

Accounting 102

Accounting 102

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Accounting Portal

To open the program,
→ **Accounting**

The **Accounting Portal** opens. The **Portal** is designed to help you navigate to the accounting function of your choice easily and quickly.



The screen has two specific functions,

- To provide shortcuts to specific Accounting functions
- To provide access to help or information on specific functions

Menu & Buttons

- At the top there is a row of menu items, with each item corresponding to a main function area in the Accounting module. Click to highlight a menu item.
- Below the row of menu items is a row of command buttons. The buttons appearing in this row are determined by what menu item is selected and are sub-functions or components of the selected menu item. Clicking a command button takes you directly to the screen implementing the indicated function, but in some cases, Reports, for example, a sub-menu may be displayed.

Example:

Click the menu item **Manage Accounts**. Its command buttons are: **View**, **Accounts +/-**, **Subtotals**, **Custom Groups**, **Beginning Balance**, **Match Accounts**. They are sub-functions of the menu item: **Manage Accounts**.



Icons or Shortcuts

The **labeled images** are shortcuts for frequently used financial functions. Clicking on the labeled image takes you directly to that function.

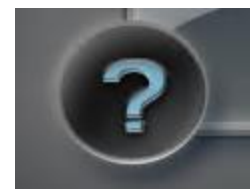
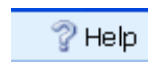
Example:

Clicking on the Enter Bills image displays the *Enter Bills* screen. You can also access it by clicking the Transactions menu and then clicking on the *Enter Bills* button. The two methods are equivalent.



HELP

The **Help** system's **Manuals** can be accessed by clicking the **Help** shortcut or clicking **Help** at the top of the screen.



The Chart of Accounts Screen

From the Accounting Portal
→ **Manage Accounts**
→ **View**, or click the
→ **Manage Accounts icon**



The **Chart of Accounts** opens. It is a complete listing of all the accounts you have entered into the Church Windows Accounting program.

The screenshot shows the 'Chart of Accounts' window. On the left, there is a search bar and a list of accounts organized by category. The '1. Asset' category is expanded, showing a list of accounts including '1.10.100 Huntington Bank Checking', '1.10.105 Petty Cash Account', '1.10.108 Fifth Third Money Market', '1.10.110 Fifth Third Savings', '1.20.100 National City CD #3456466', '1.25.500 Accounts Receivable/Clients', '1.30.100 Lynch Schwab Investments', '1.50.100 Land & Buildings', and '1.50.120 Furniture & Equipment'. The '2. Liability' category is also expanded, showing accounts like '2.10.100 941 Taxes Payable', '2.10.110 State Taxes Payable', '2.10.120 City/County Taxes Payable', '2.10.130 Pension Payable', '2.10.140 Health/Life Insurance Payable', '2.10.150 Flexible Spending', and '2.20.100 Accounts Payable'. At the bottom left, there are 'Display Options' for 'Show Active' and 'Show Inactive', and a 'Filter Accounts' section with a 'Collapse All' button and a 'Refresh Accounts' button. On the right, the 'Detail' view for '1.10.100 Huntington Bank Checking' is shown. It includes tabs for 'Detail', 'Balance', 'Tree View', 'Vendor/Payee', and 'Files/Documents'. There are checkboxes for 'Long Term (longer than 1 year)' and 'Inactive'. Below these are buttons for 'Add to Ledger' and 'Print'. The 'Bank Name' field is filled with 'Huntington Bank Checking' and the 'Bank Account Number' field is filled with '4314007'. There is also a 'Comments' text area.

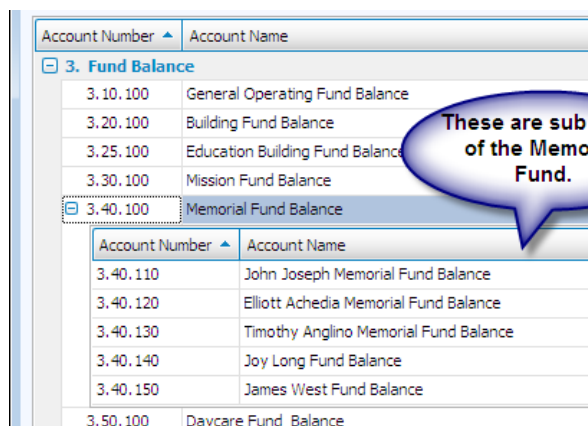
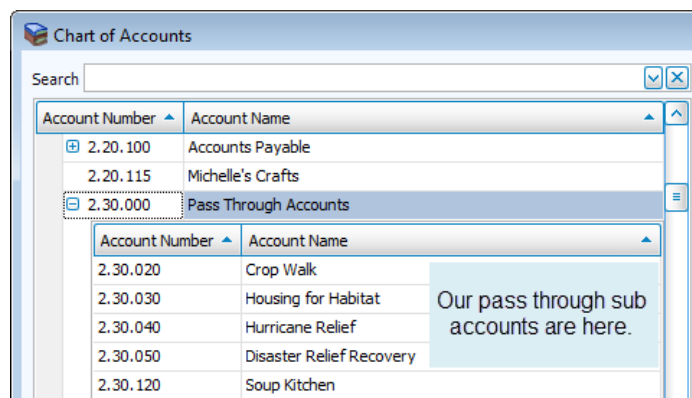
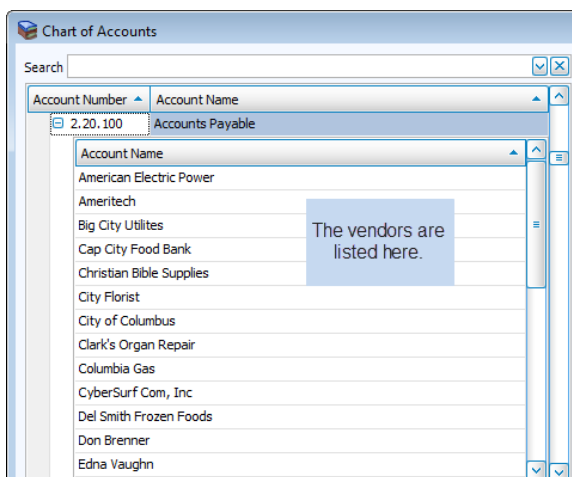
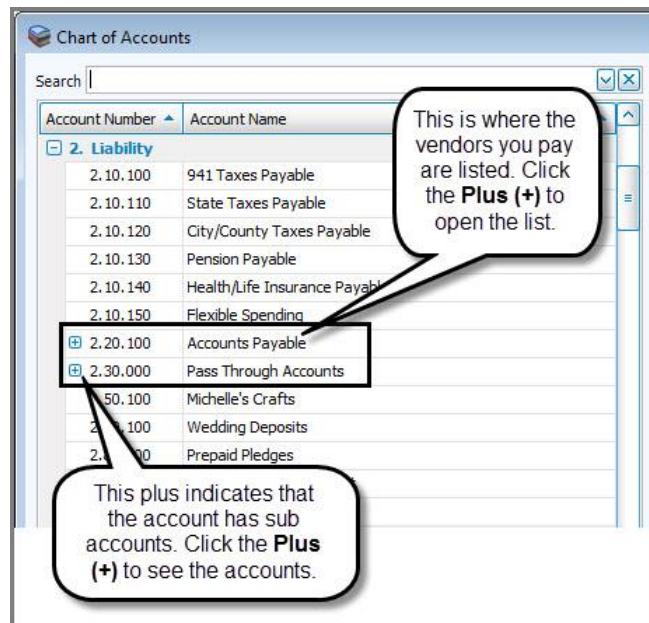
If you see an account with a Plus (+) beside it, the plus indicates that the account has a sub ledger or sub accounts. See the topic *Using sub funds & Sub Accounts* in this workbook for more information.

Sub Accounts

On this chart of accounts there is a Plus (+) beside two liability accounts:

- 1) Accounts Payable where our vendors are listed.
- 2) A liability we set up to hold the Pass Through accounts.

➤ Click the **Plus (+)** sign to view the sub accounts.

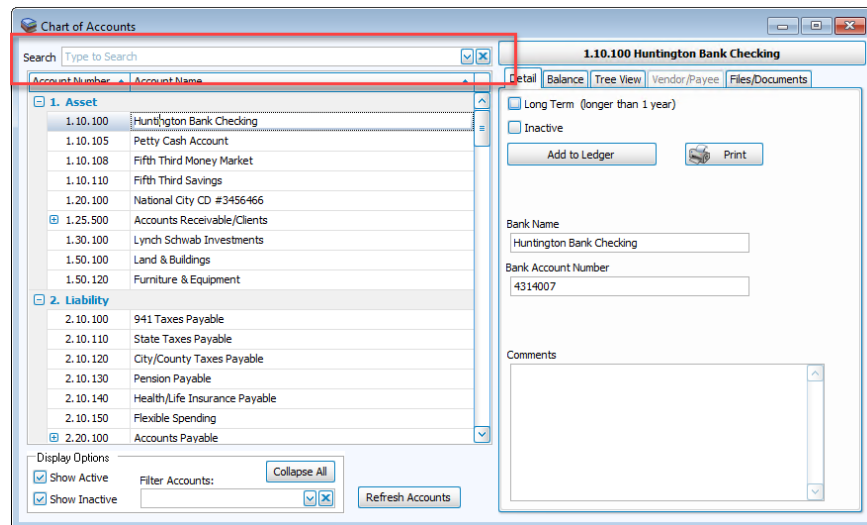


Sub Funds

Here we see a **Plus (+)** in the Fund Balances. We have set up sub funds.

Search

The **Search box** at the top of the Chart of Accounts allows you to find an account quickly by its account number or its name.

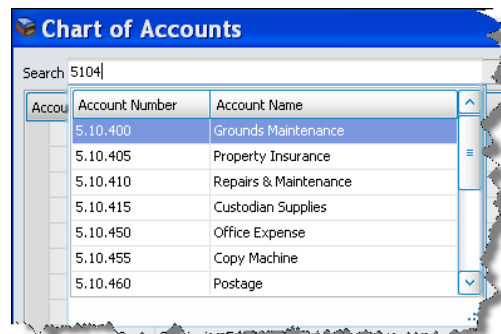


By number:

- Begin typing the account number needed, and the system drops down to the accounts in that area of the COA.

We type **5104**.

- Click on the account needed.



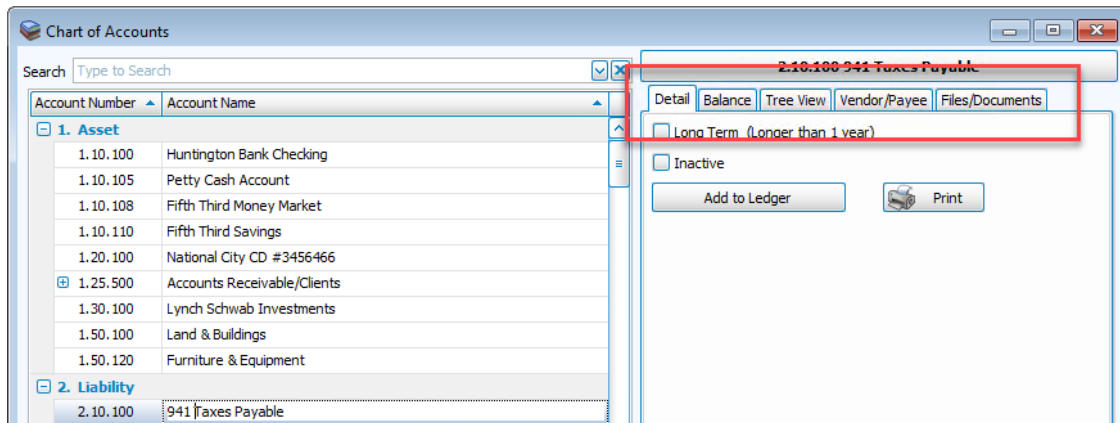
By name:

- Begin typing the name of the account needed, and the system drops to accounts with that name.
- Click on the account needed.



Account Information Tabs

Additional information about accounts can be entered/found on the account information tabs to the right of the list of accounts. There will be a maximum of four tabs, with each tab containing specific information. Not all tabs are used with all accounts.



On the Chart of Accounts screen,

- Click to highlight the **account number/name** for which you wish to enter information or review current information.

The screen defaults on the right to showing the **Detail** tab for that account.

Detail Tab

Any account may have additional information recorded for it on the **Detail** tab. The options on this tab vary from one type of account to another. Therefore some of the options discussed below may not appear on one type of account, but may appear on other types.

(a) Long Term (Longer than 1 year)

If assets or liability accounts are not to be used or turned over for over a year, or in the case of a debt, will take a while to pay off, mark them **Long Term**. Examples would include CD's, Investment accounts, or a mortgage/line of credit.

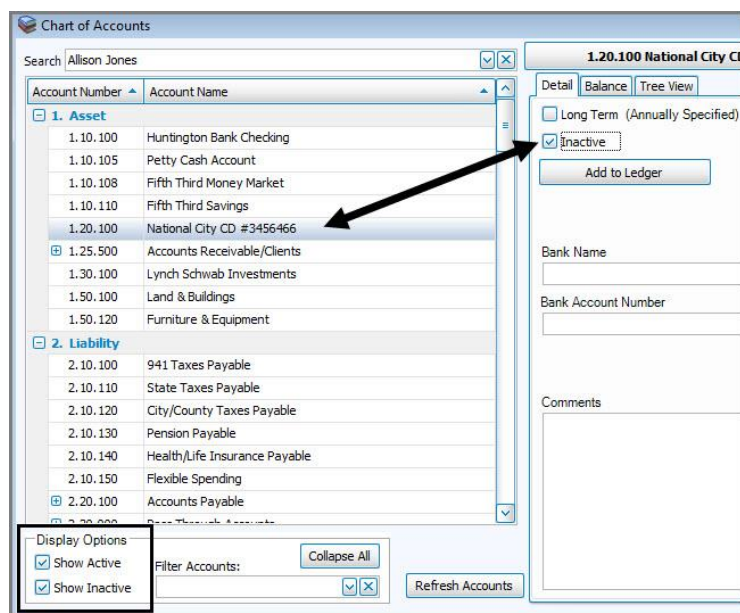
(b) Inactive Accounts

An account may be marked **Inactive** at any time.

- Click on the **account name** and on the **Detail** tab, click to place a check mark in the **Inactive** box.

To re-activate an Inactive account:

- Open to the **Chart of Accounts** screen.
- Find the account and click to highlight it.



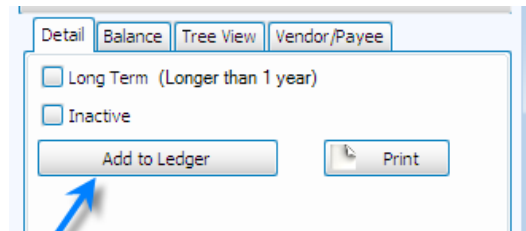
- On the right side, click to **remove** the check mark in the **Inactive** box.
- Transactions may not be posted to inactive accounts. They will not show as an option for use on transaction screens.
- Inactive accounts might have a zero balance.
- To view Inactive accounts on the Chart of Accounts, the **Show Inactive** box at the bottom of the screen must be **checked**. To **not** see them on the Chart of Accounts the **Show Inactive** box should be **unchecked**.
- Inactive accounts will show on reports. To not show them on a report, create a custom report that does not include them. For information on creating a custom report, see *Report Format Tabs* and the topic Custom Account Groups in the **Accounting 201** training workbook, or see the HELP module's **Accounting** manual, the book on *Reports* and then Additional Report Options.

Add to Ledger/Remove from Ledger

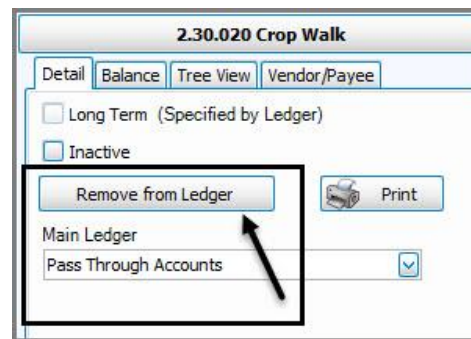
This feature allows you to move accounts to a sub ledger or to remove them from a sub ledger. It can be done at any time in the accounting year.

Add an Account to a Sub Ledger

When an account is not part of a sub ledger, the Add to Ledger button is visible on the Detail tab.

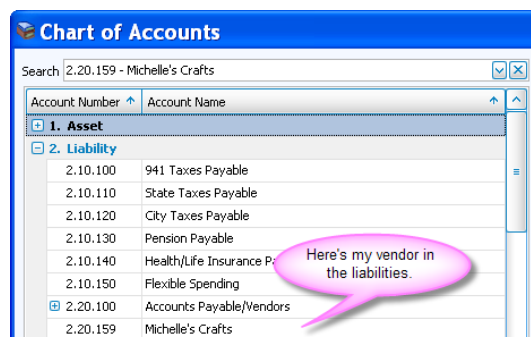


When an account is part of a sub ledger, the Remove from Ledger button is visible on the Detail tab. We also see the main ledger in which the account is listed.

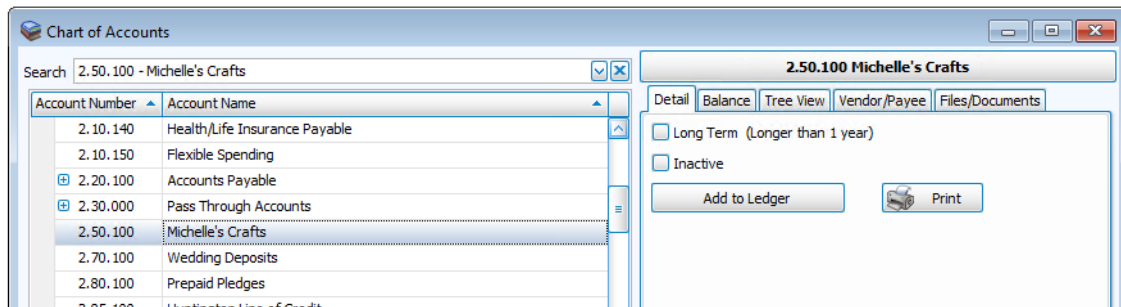


In this Chart of Accounts, there is a vendor entered as a #2 liability. It is easy to move that account so it becomes a vendor in the **AP sub ledger**. All its history will move with it.

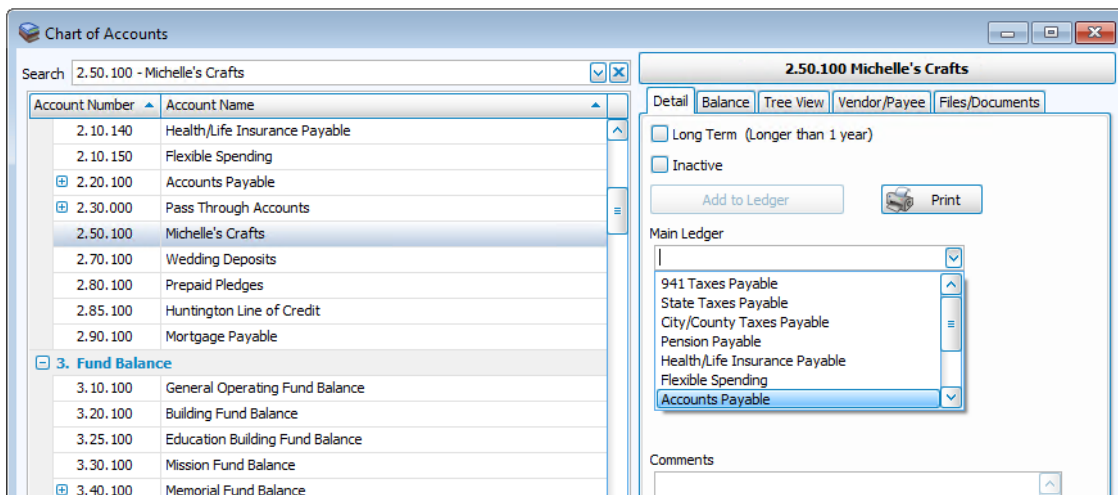
- On the Chart of Accounts screen, find the #2 liability for this vendor. Use the search field and type in the account number or name.
- Click on the appropriate account.



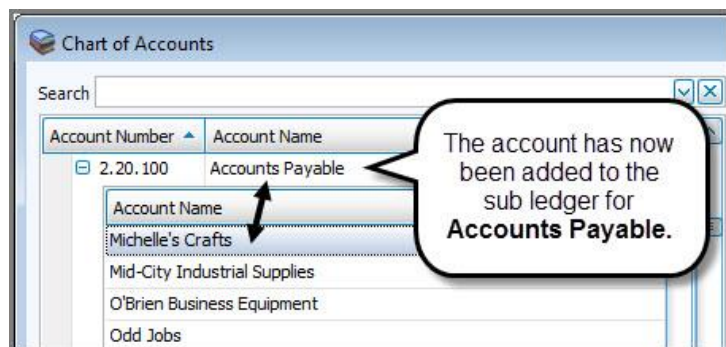
The account will be highlighted. Look on the **Detail** tab on the left side of the screen.



- Click **Add to Ledger**. The screen brings up a **Main Ledger** button.
- Click the drop down arrow and select the appropriate account /ledger for this account. You will notice that you have several options.



- Click the listing for **Accounts Payable** and then click somewhere in the white space on the left side of the screen and the account will move to the sub ledger.

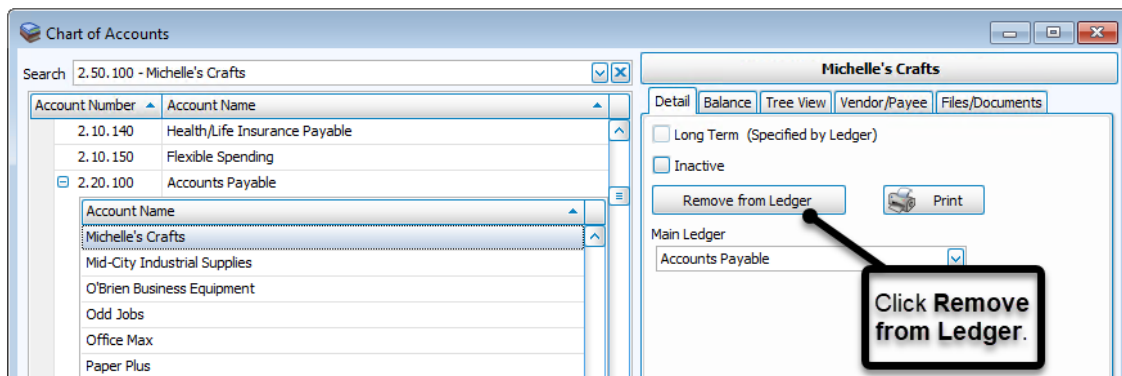


Remove an Account from a Sub Ledger

If you have an account that is part of a sub ledger and you would like to remove it from the sub ledger so it stands independently, that is easily done on the **Detail** tab for the account.

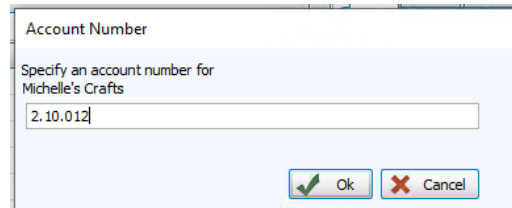
Let's use the same account we just made a sub ledger under Accounts Payable.

- Find the account on the Chart of Accounts using the **Search** box or the scroll bar.
- To open the list, click the **Plus (+)** beside the parent account – in this example, our **Accounts Payable** account.
- Click to highlight the account and the tabs on the right open.
- Click the **Remove from Ledger** button.



- Key in the **account number** to be used for this account and click **Set Account Number**.

The account will be removed from the sub ledger and made an independent account.



Note: If you are not using account numbers in your system, this process will work the same way without reference to account numbers.

Remember, when account numbers are not used, the accounts will be listed alphabetically.

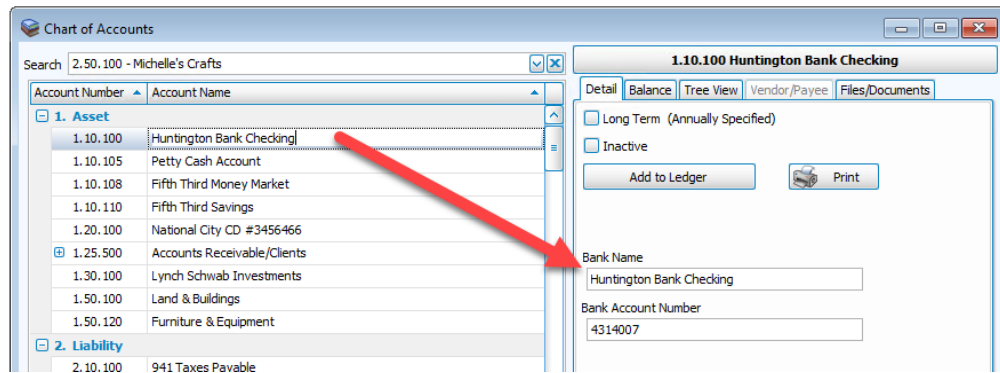
(c) Print

You can print a report that will show all the activity that has affected the account. This report is an excellent investigative tool.

- Click the **Print** button to open a **General Ledger** report for the selected account.

(d) Bank Name and Account Number

If you would like the bank name and account number to appear on the Church Windows Accounting **Deposit Slip**, include that information on the **Detail** tab of the Chart of Accounts.



Here's how it would show on the CW deposit slip.

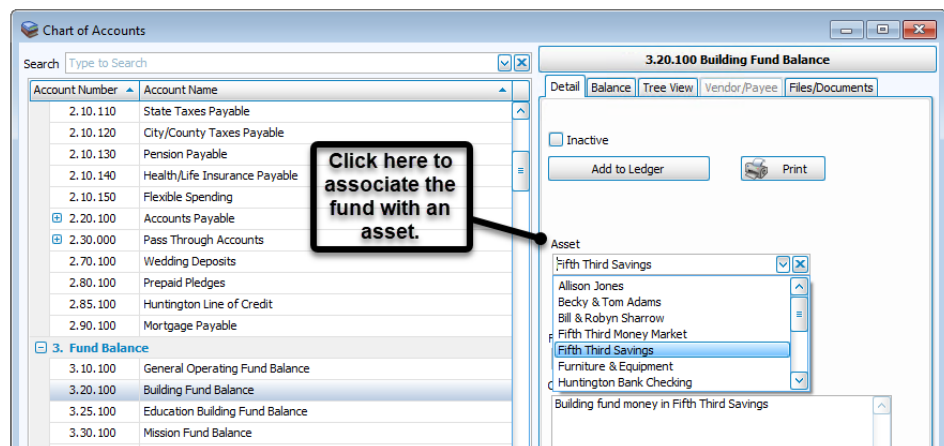
41st Church of Anytown - Columbus OH	
Deposit Slip for 11/07/2021	
Wednesday, November 10, 2021	Page 1 of 1
Huntington Bank Checking	
4314007	
Checks	\$250.00
Cash	\$51.00
Total Deposit	\$301.00

(e) Asset field for Fund Balance Accounts

Fund Balance accounts may be associated with a specific asset, which is the asset you would typically use when posting income into or paying expenses out of that fund.

In this next screen shot, we have selected the Building Fund Balance account, and on the **Detail** tab, clicked the down-arrow in the **Asset** box. We would click on the asset we want to associate with that fund.

The fund is now associated with the Fifth Third Savings account.



When entering income or paying a bill, the system will alert you if you select an asset other than the one associated with the fund. It will not, however, prevent you from using that other asset.

Example

Vendor: Mid-City Industrials

Amount: \$ 745.21

Reason: Repairs to church furnace

- In this next screenshot, a **bill** was entered to Mid-City Industrials for the bill listed above. For information on entering a bill to a vendor, see *Entering and Paying Expenses* in the **Accounting 103** training workbook or see the Help program's **Accounting** manual, Transactions Menu and *Enter Bills*.

The screenshot shows the 'Enter Bills' window. At the top, there are input fields for 'Date Occurred' (set to 11/10/2021), 'Invoice #', and 'Due Date'. Below these is a 'Select Vendor/Payee' dropdown. A table for 'Expense/Income Accounts' is visible, with columns for 'Amount', 'CR Memo', and 'Line Item Comments'. A 'Total' field shows '\$0.00'. At the bottom, there is a section for 'Unposted Bills Batch (1)' with a table containing one entry: 'Mid-City Industrial Supplies', '11/10/2021', '745.21'. Buttons at the bottom include 'Edit', 'Remove', 'Print', 'Save Batch', 'Post', and 'Post & Pay These Bills'.

- We select **Post and Pay These Bills**.
- The system posts the bill and automatically opens the **Pay Bills** screen.
- We forget that the Building Fund is associated with an asset account that is not our regular checking account. So we click to pay the bill by clicking on the **Post & Print Checks** button at the bottom of the screen.

The system says, wait a minute:

- Click **Yes** to pay the bill out of the default asset; click **No** to change the asset to the one associated with this fund.

The screenshot shows a warning dialog box titled 'Quick Pay'. The message inside reads: 'The bill being paid to Mid-City Industrial Supplies for \$745.21 belongs to a fund whose associated Asset account does not match the Asset Account used in this Payment. Do you want to pay this bill?'. There are 'Yes' and 'No' buttons at the bottom.

(f) Fund

The Detail tab for Fund Balance, Income and Expense accounts also includes a field showing the **Fund** to which that account is associated.

If the Fund information for an Income or Expense account is incorrect, click the drop down arrow in the box and link it to the correct fund.

Account Number	Account Name
4.10.275	Interest - Checking & Saving
4.10.300	Interest on Investments
4.10.400	Other Miscellaneous Income
4.20.100	Building Fund Contributions
4.20.110	Technology Income
4.25.100	Education Building Contributions
4.30.100	Contributions to Missions
4.30.110	Soup Kitchen Income
4.40.110	John Joseph Memorial Fund Income

Fund

- Mission Fund
- General Operating Fund
- Building Fund
- Education Building Fund
- Mission Fund
- John Joseph Memorial Fund
- Elliott Achedia Memorial Fund
- Timothy Anglino Memorial Fund

Display Options

☒ Show Active ☐ Show Inactive

Filter Accounts:

Note: If the linkage of an account to a fund is changed in the middle of the accounting year, all monies that have come into the fund through that account or gone out of the fund through that account will move to the new fund. Changing the linkage will thus change any reports previously published.

To preserve the reports, create a new account linked to the correct fund and transfer the money from the existing account to the new account.

(g) Comments

This is a free field in which you may enter text.

In this screenshot we see that an asset is managed by one of the Boards within the Church. The Comments lists the Board name and its current chairman for easy reference.

Account Number	Account Name
1.10.108	Fifth Third Money Market
1.10.110	Fifth Third Savings
1.20.100	National City CD #3456466
1.25.500	Accounts Receivable/Clients
1.30.100	Lynch Schwab Investments
1.50.100	Land & Buildings
1.50.120	Furniture & Equipment

2. Liability

- 2.10.100 941 Taxes Payable
- 2.10.110 State Taxes Payable
- 2.10.120 City/County Taxes Payable

Comments

Managed by the Endowment Committee - see Jeffrey Alexander

Display Options

☒ Show Active ☐ Show Inactive

Filter Accounts:

Balance Tab

The Balance Tab will show the **Beginning Balance** for the account which is the balance on day 1 of the fiscal year, and then the balance at the end of each month.

The **Balance** in the lower corner will be the current balance.

Note: Assets, Liabilities and Fund Balances often begin the year with a balance. Income and Expense accounts begin the year with a zero balance.

1.10.100 Huntington Bank Checking	
Detail Balance Tree View Vendor/Payee Files/Documents	
Beginning Balance \$160,029.79	
January \$153,936.59	July \$143,039.26
February \$152,030.84	August \$143,039.26
March \$149,813.23	September \$143,039.26
April \$147,053.52	October \$143,039.26
May \$144,747.01	November \$143,039.26
June \$143,039.26	December \$143,039.26
Balance \$143,039.26	

1.10.100 Huntington Bank Checking

Detail Balance Tree View Vendor/Payee Files/Documents

Account Name

- Funds
 - General Operating Fund (3.10.100)
 - Income Accounts
 - General Tithes & Offerings (4.10.100)
 - Loose Offering Income (4.10.125)
 - Special Holiday Giving (4.10.150)
 - Thanksgiving Offering Income (4.10.160)
 - Flower Income (4.10.175)
 - Love Offerings (4.10.180)
 - Rental Income (4.10.200)
 - Wedding Income (4.10.210)
 - Fund Raising Income (4.10.215)
 - Interest - Checking & Saving (4.10.275)
 - Interest on Investments (4.10.300)
 - Other Miscellaneous Income (4.10.400)
 - Hand Bells Income (4.40.405)
 - Expense Accounts
 - Sr Minister Salary & Benefits (5.10.100)
 - Assoc Minister Salary & Benefits (5.10.150)
 - Supply Pastor (5.10.190)

Right-Click to Add/Edit/Delete Accounts

Tree View Tab

The **Tree View** is a visual representation of how the accounts relate to each other.

Here is a tree view of the General Fund with its accounts.

Vendor/Payee Tab

- Click to highlight a liability or vendor account, and then click the **Vendor/Payee** tab.
- If you do not see the names of the vendors you have entered for Accounts Payable, click the **Plus (+)** to the left of the account name/number.
- Enter the information.

The **Name/dba**, **Address**, **City**, **State** and **Zip** fields will print on checks.

If the vendor is an Independent Contractor, you can print a **1099 Misc** for that contractor. See **Reports, Tax, 1099 MISC & INT**.

2.10.120 City/County Taxes Payable

Detail Balance Tree View Vendor/Payee Files/Documents

Vendor for City/County Taxes Payable

Name/dba
City/County Taxes Payable

Address

City

State Zip Phone

Phone 2 Fax

Email

Web Address

Account Number

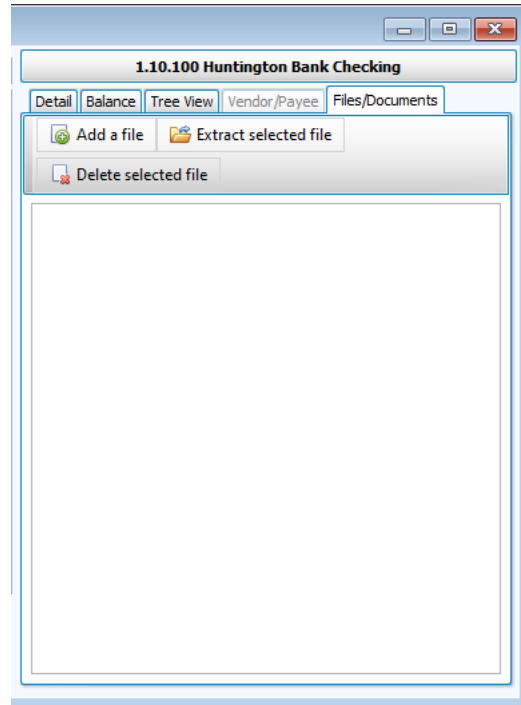
Tax ID Standard Payment 0.00

View Change History Clear Vendor/Payee

Files/Documents Tab

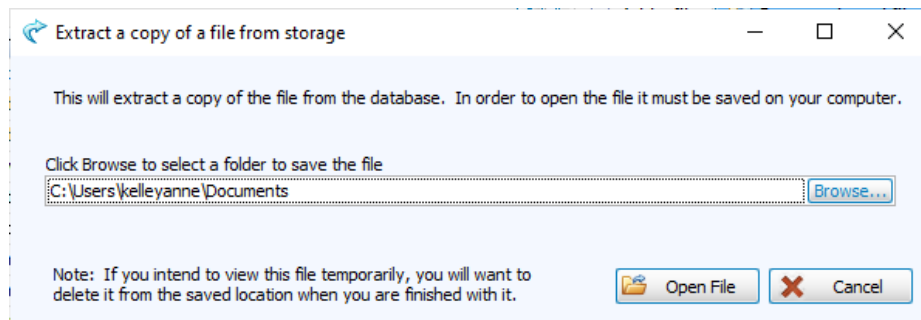
The files/documents tab allows you to attach files or documents to an account.

- Click **add file**.
- Select your file or document from your computer.
- Click **Open** to attach it to the tab.
- Click **Cancel** to cancel.



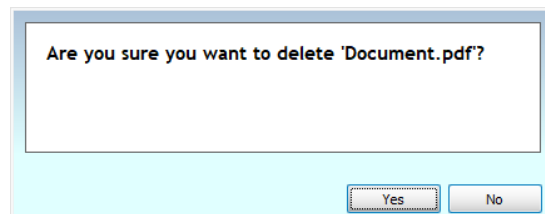
To extract the file

- Click **Extract selected file**.
- Click **Browse**.
- Select where you would like to save the file.
- Click **Open File**.
- Click **Cancel** to cancel extraction.



To delete the file

- Highlight the file.
- Click **Delete selected file**.
- Say **Yes** to delete the file.
- Click **No** to keep the file.



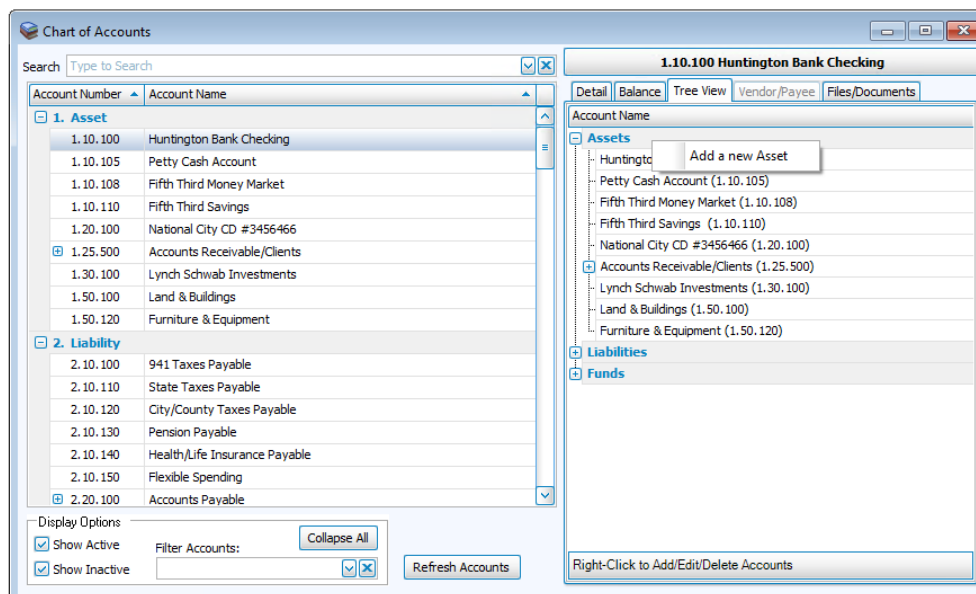
Adding/Deleting/Editing an Account

Accounts may be added at any time from the **Manage Accounts/View COA** screen or from the **Account Screen** for the specific type of account you wish to add. Accounts may also be added during a transaction, such as Enter Bills.

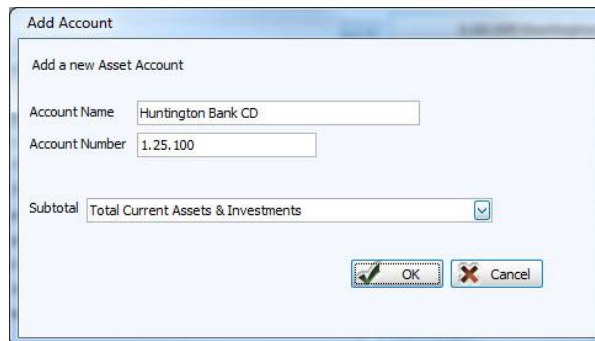
Add an Account or Fund from the Chart of Accounts Tree View

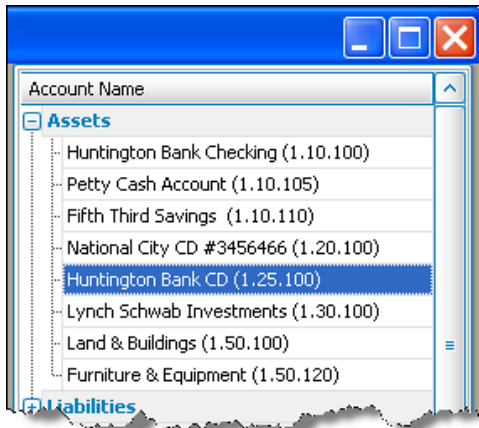
If not already on the Chart of Accounts screen, from the **Portal**,

- Click the **Manage Accounts** icon. You can also click **Manage Accounts** at the top of the screen and then click **View**.
- Click on the **Tree View** tab.



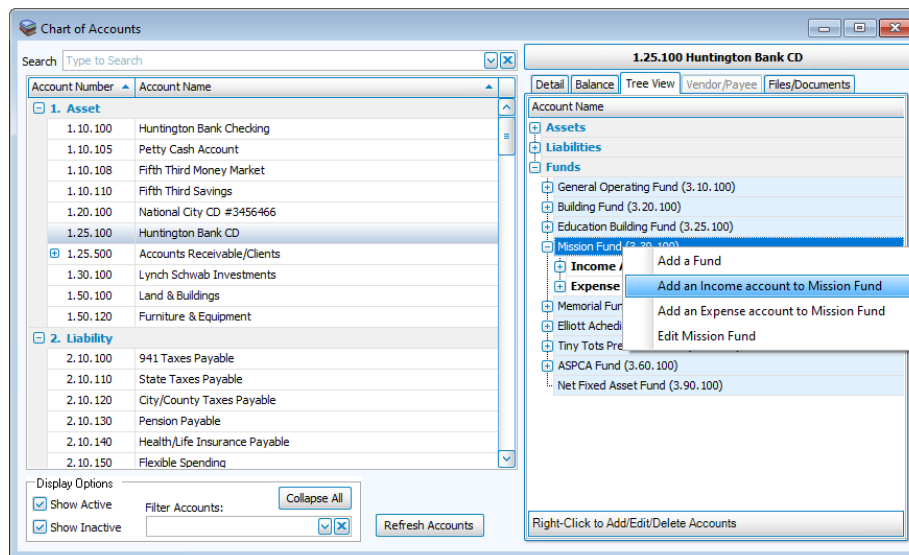
- On the **Tree View** tab, right-click on the **name of the type of account you wish to add**. For example: Right-click on **Asset** and then left-click on **Add a new Asset**.
- Enter the Account Name and Account Number (if you are using account numbers in the chart of accounts). Click the down arrow in Subtotal and select the appropriate subtotal for the account.
- Click **OK**.





And the new account is in the system.

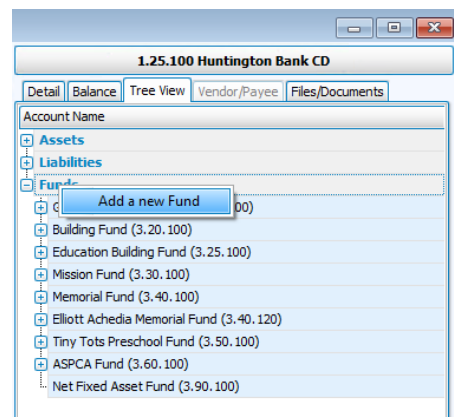
- To add an **income or an expense account** on the tree, first click to select the **fund** to which the account will be linked, and then right-click on either **Income Accounts** or **Expense Accounts**.



Add a Fund from the Chart of Accounts Tree View

To add a new fund from the Tree View,

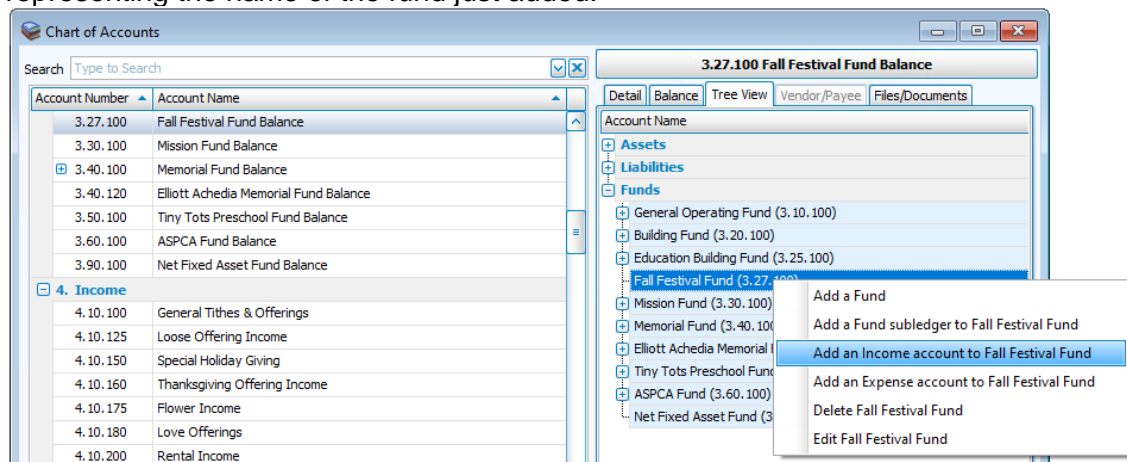
- Click on the **Tree View** tab.
- Right-click on the type of account to be added. Here we clicked on **Funds** on the **Tree View**.
- Left-click on **Add a new Fund**.
- Fill in the information and click **OK**.



Here we have added the information for the new fund and have selected the subtotal in which that account/fund should be included.

Add the Income and Expense Accounts to the New Fund

- On the **Tree View**, find the new fund.
- Right-click on it and left-click on **Add Income account for xxx Fund**, with xxx representing the name of the fund just added.



- Enter the information for the new income account as shown above and select its appropriate subtotal.
- And the process is the same for the expense account. Repeat, choosing to add an expense account to the fund.

Add an Account or Fund from the Menu Buttons

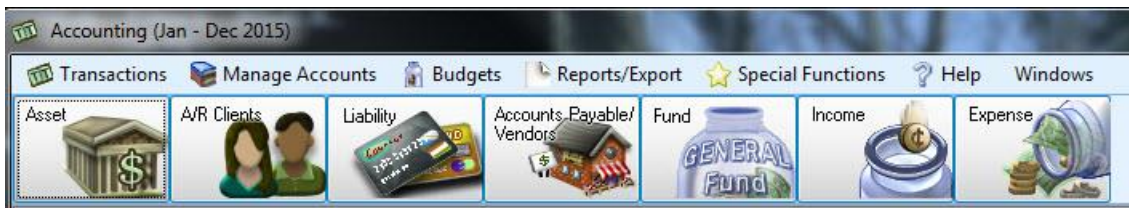
Accounts may also be added using the menu buttons at the top of the screen.

- Click **Manage Accounts** on the menu bar.
- Click **Accounts +/-**.



Add a Vendor

- Click **Accounts Payable/Vendors**.



To enter a new vendor

- Enter the name of the vendor and click **Add Account**.

- On the left, click the **Vendor/Payee** tab and enter the information for the vendor, including name and mailing address so you can use window format envelopes.

If the vendor exists in Membership as an individual record in People, and you would like to bring over that information from the record.

- Select **Choose from Membership**.
- Start typing the name, or select the name from the drop down list.

The system will pull the address, phone and email from the individual record and display it on the right on the Vendor/Payee tab.

Accounts Payable/Vendors Number
2,20,100

Accounts Payable/Vendors
☐ Enter New Vendor
☒ Choose from Membership

+ Add Account

Item Name
 Nina Abenshein [V]
 Jen L Arnold
 Richard Arnold
 Bill Bell
 Eric Bernard

Vendor for Bill Bell - Indiv# 25-1

Name/dba
Bill Bell

Address (Gray fields are updated in Membership)
6431 Elm Pike

City
Columbus

State
OH

Zip
43216

Phone
(223) 555-8745

Phone 2

Fax

Email
BBell@faux.com

Web Address

Account Number

Chart of Accounts | Help | Vendor/Payee

Other accounts are added in the same manner:

- Click **Manage Accounts**.
- Click **Accounts + / -**.
- Click the button for the **type of account** you wish to add.
- Key in the **name of the account/fund** and, if you are using account numbers in your system, the **account number**.
- Click **Add**.
 - If you are adding a **fund**, you will need to remember to add its income and expense line items.
 - If you are adding an **income or an expense account**, you will first select the fund to which they will be linked.

Here an income account was added to the Building Fund and was placed in its appropriate subtotal.

Setup Chart of Accounts

Main Income Accounts for
Current Fund
Building Fund

Account Name
Grant Income

+ Add Account

Account Number
4,20,115

Subtotal
Total Building Fund Income

Income Accounts for Building Fund

Delete	Account Number	Account Name	Sub Accts
N/A	4,20,100	Building Fund Contributions	N/A
<input type="checkbox"/>	4,20,110	Technology Income	0

Account Name

- Assets
- Liabilities
- Funds
 - General Operating Fund (3,10,100)
 - Building Fund (3,20,100)
 - Income Accounts
 - Building Fund Contributions (4,20,100)
 - Technology Income (4,20,110)
 - Expense Accounts
 - Education Building Fund (3,25,100)
 - Mission Fund (3,30,100)
 - Memorial Fund (3,40,100)
 - Elliott Achedia Memorial Fund (3,40,120)
 - Tiny Tots Preschool Fund (3,50,100)
 - Net Fixed Asset Fund (3,90,100)

Right-Click to Add/Edit/Delete Accounts | Print

Chart of Accounts | Help

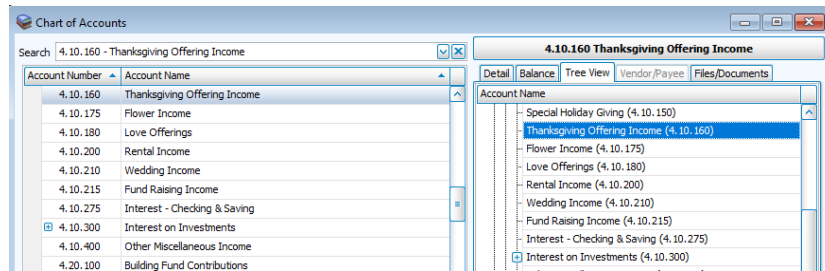
Deleting an Account

As long as an account has a zero beginning balance and no transactions posted to it in the current year, it may be deleted from the Chart of Accounts.

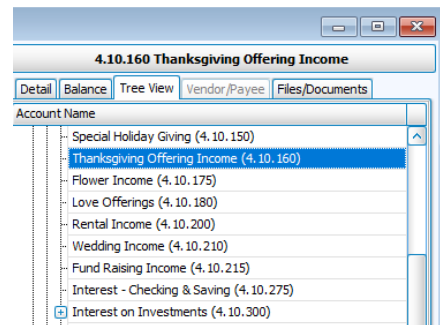
If an account has had activity to it in the current year or has a beginning balance and you no longer wish to use it, go to the Chart of Accounts and mark it **Inactive**. Delete it when the New Year is opened.

Delete Accounts from the Tree View

- Click on the **Manage Accounts** icon to open the Chart of Accounts, or click **Manage Accounts** on the menu bar and then click the **View** button.
- Click on the **Tree Tab** to open it.
- Use the **Search** box to quickly find an account: begin typing the account name or number and the system will find the accounts that include the word or number you began typing.



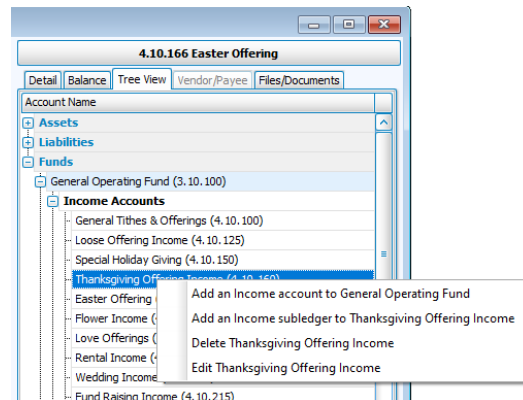
- Click on the account to be deleted.
- Click on the **Tree View** tab on the right. The account will be highlighted.



- Right-click on the account name and left-click on **Delete xx** with "xx" representing the name of the account.

If you do not have the option to delete the account, it has transactions to it and cannot be deleted.

- Instead, on the **Detail** tab, mark it **Inactive** so that it cannot be used.

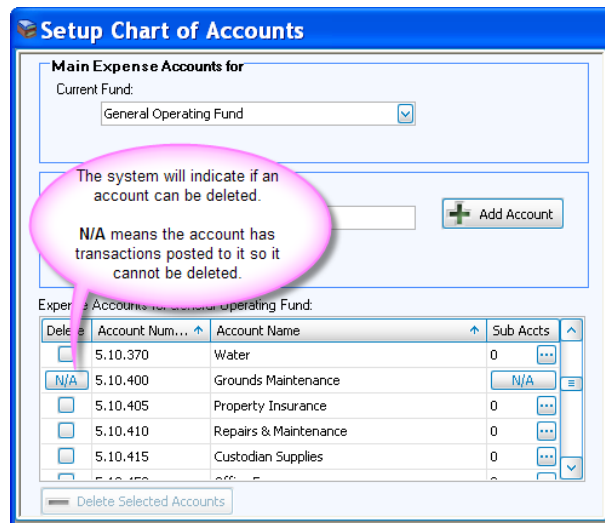


Delete Accounts Using Menu Buttons

Specific accounts can be deleted on the screen that opens when you click the menu button at the top of the screen for that type of account.

For example, from the **Portal** screen,

- Click **Manage Accounts**.
- Click **Accounts + / -**.
- Click the **account type** button. In this example we clicked on Expense.
- In the **Current Fund** box, select the fund to which the account belongs.
- Find the account to be deleted and click to place a check mark in the **Delete** column box for that account
- More than one account may be checked.
- Click **Delete Selected Accounts** and click **Yes** on the confirming message screen.



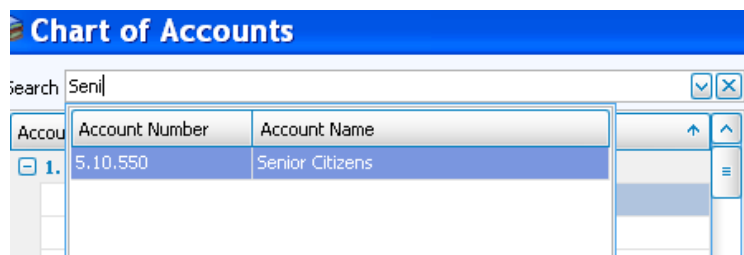
Note:

- An **NA** in the column left of the account number means that there are transactions to that account and it cannot be deleted. Mark it **Inactive** on the Detail tab so that it cannot be used for the remainder of the fiscal year. Delete the account when you have opened the New Year.
- If you wish to delete a **fund**, you must first delete its income and expense accounts or connect them to a different fund.

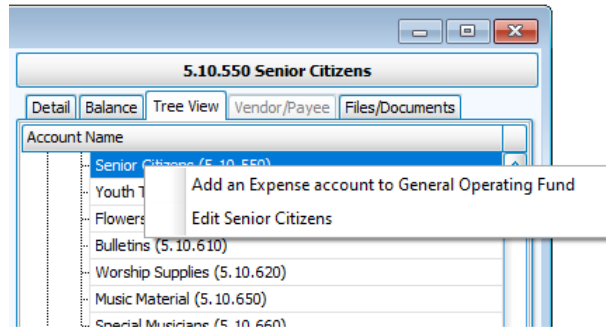
Editing an Account

Accounts are easily edited from the **Tree view** on the Chart of Accounts.

- Click the **Manage Accounts** icon to open the Chart of Accounts. You can also click **Manage Accounts** on the menu bar and then click the **View** button.
- Use the **Search** box to quickly find the account.
- Click on the name of the account needed and click the **Tree tab** to open the tree view.
- The Tree tab opens and the account is highlighted.



- Right-click on the account and click **Edit “xx”** with xx representing the name of the account..
- To edit the **name**, enter the adjusted name in the **Account Name** box. Edit the **account number** by entering the new account number.
- If needed, click the down arrow in the **Subtotal** box and change the subtotal in which this account belongs.
- Click **OK**.



In editing an account, you may,

1. Delete the account if it has had no activity to it and no beginning balance and re-add it with a number that positions it correctly.
2. Re-name the account.
3. Re-number the account. When you renumber an account, the system carries the account's history from the old number to the new number.
4. Change the subtotal in which the account is included.

Change Account Number Structure

Consider backing up your data before using this feature.

You can accomplish these functions on the screen:

- 1) Sweeping or broad change to account numbers.
- 2) Change the structure of Account #s (length, decimals etc.)
- 3) Enable or disable using account #s.

You can change as many accounts as needed. You may not want to use the function to change just a few accounts. The **Change Account Number Structure** function typically is used when changing a lot of accounts.

You cannot edit or change account names.

Red accounts are conflicts and must be fixed before changes can be saved.

Under **Special Functions** at the top of the screen, click the **Change Account Number Structure** button to access the screen. Before entering the screen, a message notifies you that "While this screen, is open you will have exclusive access to editing accounts. No one else will be able to make changes to accounts while you are in this screen." After you see the message, click the **OK** button.

Account Number BEFORE Renumbering	Account Number AFTER Renumbering	Account Name
1. Asset		
1.10.100	1.10.100	Huntington Bank Checking
1.10.105	1.10.105	Petty Cash Account
1.10.108	1.10.108	Fifth Third Money Market
1.10.110	1.10.110	Fifth Third Savings
1.20.100	1.20.100	National City CD #3456466
1.25.500	1.25.500	Accounts Receivable/Clients
1.30.100	1.30.100	Lynch Schwab Investments
1.50.100	1.50.100	Land & Buildings
1.50.120	1.50.120	Furniture & Equipment
2. Liability		
2.10.100	2.10.100	941 Taxes Payable
2.10.110	2.10.110	State Taxes Payable
2.10.120	2.10.120	City/County Taxes Payable
2.10.130	2.10.130	Pension Payable
2.10.140	2.10.140	Health/Life Insurance Payable

If you wish to change the Account Number structure, or change whether you use account numbers, click the **Change Structure** button. On the **Account Number Structure** screen that appears, you can click to remove the ☒ checkmark next to the **Use Account Numbers?** box to refrain from using account numbers in the [Chart of Accounts](#). Otherwise, place a check in the box and decide on a structure to use for the account numbers to use in your Chart of Accounts. The default number structure is #.###.###

Renumber Chart of Accounts

To enter the structure of the account number you have decided to use, enter a # (pound sign) to designate the place of a number / placeholder and a . (period) to designate the place of a separator. Press **OK** to lock your changes.

Once you make changes to the structure, you might find that there are multiple account numbers that AFTER renumbering them are the same. Any duplicate, or even blank account numbers, will be highlighted in red. You can also adjust the list to **show duplicate or blank account numbers** by clicking to place or remove a ☒ checkmark in the box. Change the account numbers found in the **Account Number AFTER renumbering** to the desired numbers. You can also locate each account individually by clicking the **Search** box, typing a part of the name or number, and pressing the **Enter** key.

When you are finished with your changes, apply them by clicking the **Save** button. Then close the screen.

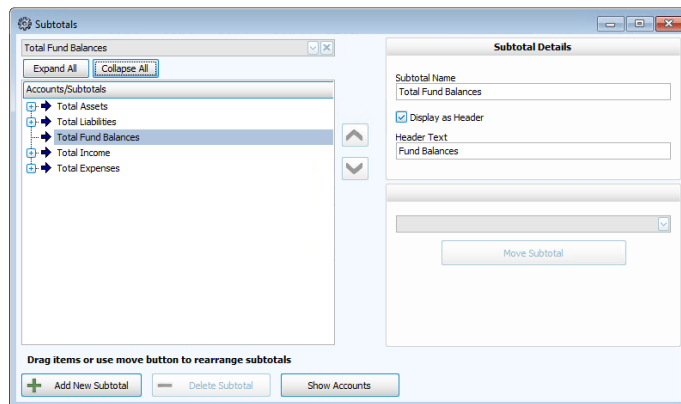
Creating Subtotals

Subtotals make financial reports easy to read because they provide totals for categories of accounts, such as Total Salaries, Total Office Administration, Total Donation Income, to mention just a few. There's lots of flexibility in using subtotals. Any account can be in any subtotal and subtotals can easily be arranged in any order.

To get here:
→ **Portal** screen
→ **Manage Accounts**
→ **Subtotals**



The **Subtotals** screen opens.



Church Windows comes with 5 pre-set subtotals:

- **Total Assets**
- **Total Liabilities**
- **Total Fund Balances**
- **Total Income**
- **Total Expenses**

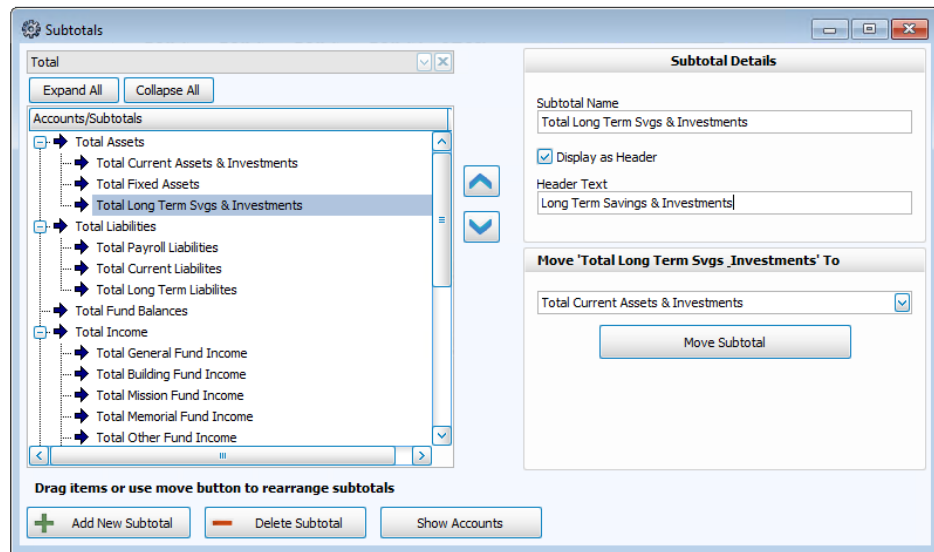
All other subtotals will be within these 5. So if we want to add the subtotal *Total Fixed Assets*, it will be a subtotal within the **Total Assets** subtotal. On the Subtotals screen, a **Plus (+)** in front of a subtotal indicates that it has one or more subtotals underneath/within it.

Add a Subtotal

- Begin by clicking to **highlight the subtotal under which your new subtotal will be listed**. For this example, click **Total Assets**.
- Click **Add New Subtotal** in the bottom left corner of the screen.
- On the **Subtotal Details** screen on the right, key in the subtotal **name**.

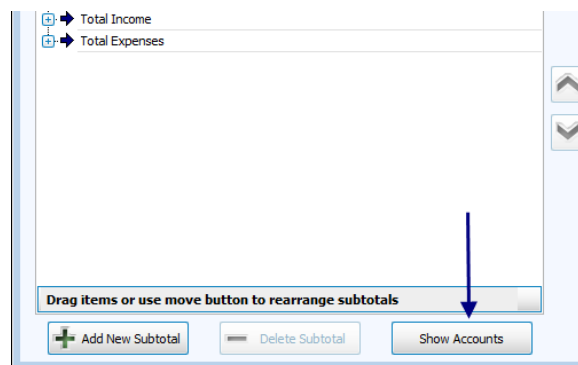


- If you would like a header, click to place a check mark in the **Display as Header** box and enter in the header you wish to use.



- The system automatically saves the entries. If something is wrong with the subtotal, you can click to edit it or delete it and re-add it correctly.

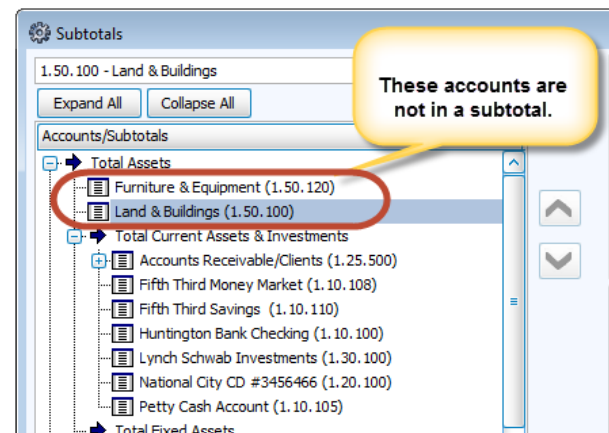
- To move accounts into a subtotal, click **Show Accounts** at the bottom of the screen.



- Click the **Plus (+)** beside the specific account type to see the accounts listed in that category of accounts.

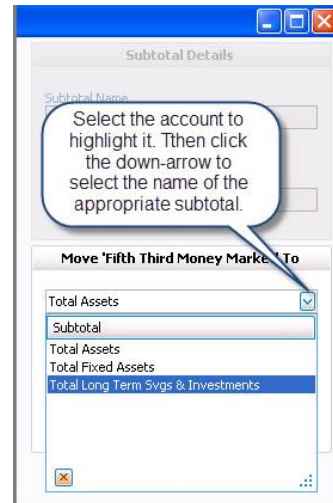
If any accounts are not included in a subtotal, they will be listed below the main subtotal and before the first subtotal, as in this screenshot.

In our example, we are going to move these two accounts into our new subtotal.



There are two ways to move accounts into a subtotal:

- **Left-click on the account and drag it to a subtotal.** Drag it so that the account is on top of the subtotal under which it belongs. When you let go of the mouse, the account will have moved to the subtotal.
- Or you can **click on an account to highlight it**, and, on the right, **click the drop down arrow to select the subtotal to which that account belongs.** Then click **Move Account.**

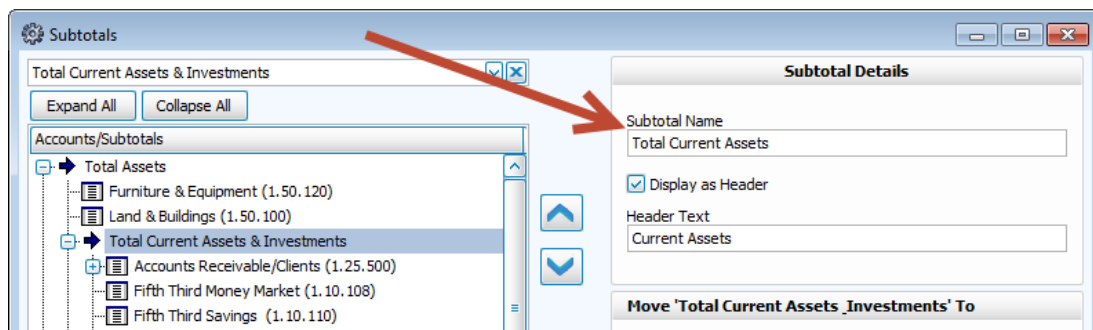


Edit a Subtotal

To edit the name of a subtotal, click to highlight it and on the right side key the corrected name into the **Subtotal Name** box.

We edit our first subtotal so it reads Total Current Assets.

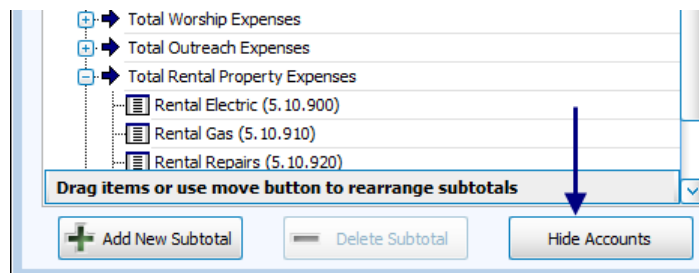
- Click on the subtotal on the left side of the screen and then on the right side, edit the title.



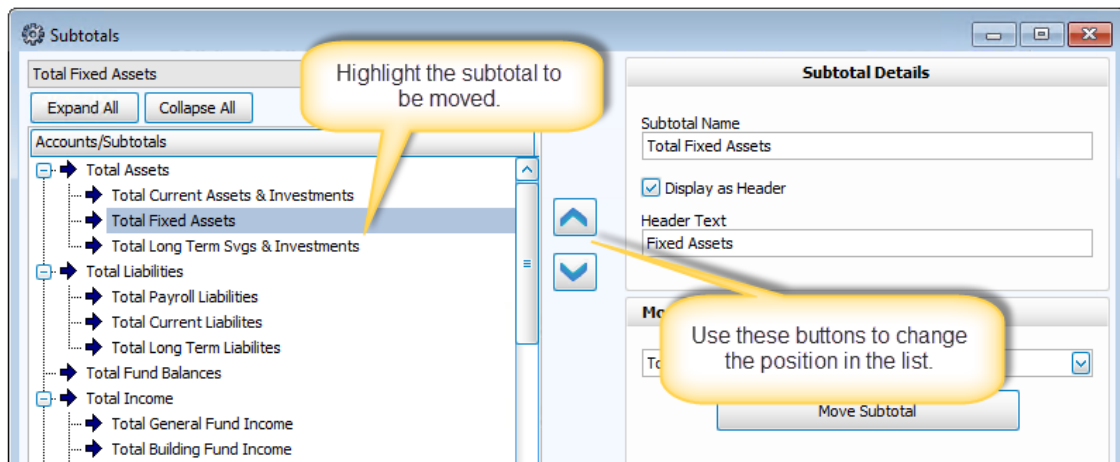
Arrange the Subtotal Order

Subtotals may be put in any order for reports.

- If still on the Subtotal screen, to make things easier to see, click **Hide Accounts** so that all you see are the subtotals.



- Highlight a subtotal and use the **Order Buttons** on the right to change its position.



If you converted to Accounting from the Church Windows Financial module, the subtotals existing in your existing Chart of Accounts carried into the new version. You may change those as needed.

Delete a Subtotal

- **Move all the accounts out of the subtotal** using the click and drag or Move account function as described earlier. Put them under the main subtotal for the type of account, as in Total Income. Or move them into the new subtotal in which you want them.
- Click to **highlight the subtotal to be deleted**.
- Click **Delete Subtotal**.

Let's view the subtotals for our assets on the **Balance Sheet**.

To get here:

- On the **Portal** screen, click **Reports/Export** on the menu bar.
- **Financial**
- **Balance Sheet**

- Alternately, click the **Report** icon in the middle of the screen. The **Multiple Reports** screen opens.
- In the **Available Reports** box, click on the report needed – in this case we select The Balance Sheet.
- Click the right facing arrow to send the report to the **Selected Reports** box, as shown in this screen shot.

Multiple Reports

Available Reports

- Fund Activity Report
- Treasurers Report
- Check Register
- Deposit Slip
- General Ledger
- Transaction Journal
- Accounts Payable
- List Chart of Accounts
- Summary of Cash Activity
- Trial Balance
- Accounts Receivable
- Budget Report

Selected Reports

- Balance Sheet

- Ctrl/Shift will allow multi-select in lists -

Saved Report Groups

- Click **Next**
- Click **Print**.

41st Church of Anytown - Columbus OH			
Balance Sheet as of January 31, 2015			
		Page 1 of 2	
Account #	Account Name	Beginning Balance	YTD Balance
Assets			
Current Assets			
1.10.100	Huntington Bank Checking	131,232.91	120,621.22
1.10.105	Petty Cash Account	100.00	100.00
1.10.108	Fifth Third Money Market	0.00	0.00
1.10.110	Fifth Third Savings	29,380.65	29,380.65
1.25.500	Accounts Receivable/Clients	0.00	0.00
Total Current Assets & Investments		\$160,713.56	\$150,101.87
Fixed Assets			
1.50.100	Land & Buildings	1,200,000.00	1,200,000.00
1.50.120	Furniture & Equipment	300,000.00	300,000.00
Total Fixed Assets		\$1,500,000.00	\$1,500,000.00
Long Term Savings & Investments			
1.20.100	National City CD #3456466	62,995.58	62,995.58
1.30.100	Lynch Schwab Investments	5,992.75	6,305.52
Total Long Term Savings & Investments		\$68,988.33	\$69,301.10
Total Assets		\$1,729,701.89	\$1,719,402.97

Using Sub Funds & Sub Accounts

A fund may be divided into categories called **Sub Funds**. For example, the Building Renovation Fund may be sub-divided into the Church Repair & Renovation Fund and the Parsonage Repair Renovation Fund.

- Each sub fund would have its own linked income and expenses.
- The total of the balances of the sub funds would be the balance that shows in the main/parent fund. No activity occurs in/to the main/parent fund and the parent fund has no income or expense accounts associated with it.

Adding a Fund with Sub Funds

To get here:

- **Portal** screen
- **Manage Accounts**
- **Accounts +/-**
- **Fund**



- We are going to add the Building Renovation Fund and its sub funds, so we click the **Fund** button.

Note: You can also add funds on the Tree View tab of the Chart of Accounts.

The **Setup Chart of Accounts** screen opens.

Add the main/parent fund first.

- Enter the **fund name** and click in the **Fund Balance Account Name** box to bring the name of the fund balance account there. If using account numbers, add the **account number** for its **# 3 fund balance account**.

In our example, we add Building Renovation Fund with 3.25.200 as its fund balance account.

Setting up Main Funds

Fund Name: Building Renovation Fund

Fund Balance Account Name: Building Renovation Fund Balance

Account Number: 3.25.200

Subtotal: Total Fund Balances

Existing Funds

Select	Fund Name	Account N...	Balance Account ...	Sub Funds
<input type="checkbox"/>	General Operating Fund	3.10.100	General Operating Fu...	N/A
<input type="checkbox"/>	Building Fund	3.20.100	Building Fund Balance	N/A
<input type="checkbox"/>	Education Building Fund	3.25.100	Education Building Fu...	N/A
<input type="checkbox"/>	Mission Fund	3.30.100	Mission Fund Balance	N/A
<input type="checkbox"/>	Memorial Fund	3.40.100	Memorial Fund Balance	5
<input type="checkbox"/>	Elliott Achedia Memor...	3.40.120	Elliott Achedia Memori...	N/A

Delete Selected Accounts

- Click to place the fund in the appropriate **Subtotal**.
- Click **Add Account**.

At the bottom of the screen, we see all our funds including the new one we have added.

Account Number:

Select	Fund Name	Account N...	Balance Account ...	Sub Funds
<input type="checkbox"/>	General Operating Fund	3.10.100	General Operating Fu...	N/A
<input type="checkbox"/>	Building Fund	3.20.100	Building Fund Balance	N/A
<input type="checkbox"/>	Education Building Fund	3.25.100	Education Building Fu...	N/A
<input type="checkbox"/>	Building Renovation F...	3.25.200	Building Renovation F...	0
<input type="checkbox"/>	Mission Fund	3.30.100	Mission Fund Balance	N/A
<input type="checkbox"/>	Memorial Fund	3.40.100	Memorial Fund Balance	5

There is a column for **Sub funds**.

- A zero in the column means that the fund has no sub funds.
- A number in the column, such as 2, shows the number of sub funds the parent fund has.
- A N/A in the column means that the fund already has income and expense accounts linked to it. You cannot add sub funds to a fund that has income and expense accounts linked to it or transactions associated with it.

Add the Sub Funds

- Click the **box with 3 dots** in it in the **Sub Funds** column by the fund just created.

Fund Balance Account Name:

Account Number:

Select	Fund Name	Account N...	Balance Account ...	Sub Funds
<input type="checkbox"/>	General Operating Fund	3.10.100	General Operating Fu...	N/A
<input type="checkbox"/>	Building Fund	3.20.100	Building Fund Balance	N/A
<input type="checkbox"/>	Education Building Fund	3.25.100	Education Building Fu...	N/A
<input type="checkbox"/>	Building Renovation F...	3.25.200	Building Renovation F...	0
<input type="checkbox"/>	Mission Fund	3.30.100	Mission Fund Balance	N/A
<input type="checkbox"/>	Memorial Fund	3.40.100	Memorial Fund Balance	5

Now the **Sub Fund(s)** for the new parent fund can be added.

In this example, the screen tells us we are adding new sub funds for the Building Renovation Fund.

- Enter the name of the **sub fund**, click in the **Sub Fund Balance Name** box to bring the name into that box and enter the number of the **# 3 fund balance account** (if using numbers) for this sub fund.

Setup Chart of Accounts

Setting up Sub Funds for Building Renovation Fund

Sub Fund Name

Sub Fund Balance Name

Account Number

Sub Funds for Building Renovation Fund

Select	Fund Name	Account Number	Balance Account Name

Delete Selected Accounts

In our example, we add **Church Repair & Renovation Fund** and its number – **3.25.205**.

- Click **Add Account** and we see the sub fund.

- Add the other sub fund with its fund balance account.

Parsonage Repair & Renovation Fund and its # 3 account – **3.25.210**.

- Click **Add Account**.
- When all the sub funds have been added, click **Finished with Sub Ledger for XXX fund balance**, with XXX representing the name of the parent fund you added.

And the setup screen shows that the fund has sub funds.

- Click to close the **Setting up Main Funds** screen.

Note:

- Once sub funds are set up, they are treated as a 'unit.' For example, if setting up a Custom Group for reports, the sub funds cannot be split apart. If you will want to report on the funds separately, consider using subtotals rather than sub funds.
- Once funds are made into sub funds, they themselves cannot have sub funds.

Adding Income Accounts to a Sub Fund

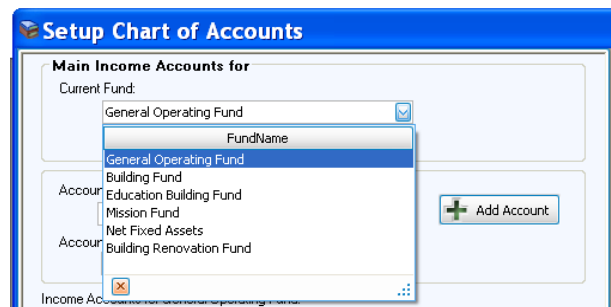
- Since we are in the Accounts +/- function, click the **Income** button to add the **income accounts** for these two sub funds.



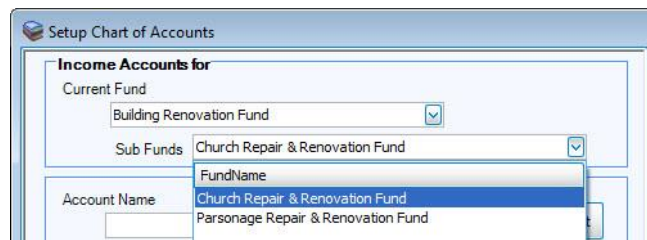
Note: Income accounts can also be added to a fund from the **Tree View** in the Chart of Accounts.

- Click the drop down arrow in the **Current Fund** box and click on the parent fund.

We click on the **Building Renovation Fund**.



- Click on the **first sub fund**.



- Add the **income account** and, if using account numbers, its **number** and then click **Add Account**.
- Continue adding income accounts to the sub fund as you need.
- When finished adding income accounts to this fund, click to close the **Setup Chart of Accounts** screen for income accounts.



Adding Expense Accounts to a Sub Fund

- Click the **Expense** button under the Accounts +/- function.
- Click on the parent fund and then on the appropriate sub fund.



- Again, add the expense account for the fund and its **number** and then click **Add Account**.
- Continue adding more expense accounts for the sub fund as needed.
- When finished adding expense accounts to this fund, click to close the **Setup Chart of Accounts** screen for expense accounts.

Let's view the setup of the fund, its sub funds and their sub accounts.

- Click **Manage Accounts** and **View**. Click on the **Tree View** tab and click the **Plus (+)** sign next to the funds.
- Click the **Plus (+)** sign beside the parent fund and each sub fund. Then click the **Plus (+)** sign beside the words Income Accounts and Expense Accounts.

And on the right on the Tree View tab, we see the tree for the parent fund – the Building Renovation Fund - and its sub funds and their income and expense accounts.

Note:

- You can also add funds and sub funds from the **Tree View** in the **Chart of Accounts**.
- Once accounts are made into sub accounts, they themselves cannot have sub accounts.

Adding Sub Accounts for Income/Expense Accounts

Expense accounts and income accounts may have sub accounts in order to provide greater detail on income and expenses.

Sub accounts can be added by going to **Manage Accounts, Accounts +/-, and Income or Expense**. They can also be added from the **Tree View** on the **Chart of Accounts**. We will go to the Chart of Accounts.

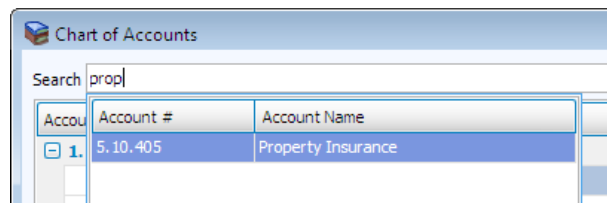
- From the Portal click **Manage Accounts**, the large icon in the middle of the screen. You can also click **Manage Accounts** and **View** at the top.

We will add sub accounts to an expense line item, which will make that account a 'parent' account. If you have an existing account to which you want to add sub accounts, the parent account cannot have any transactions posted to it. Our account has no transactions to it.

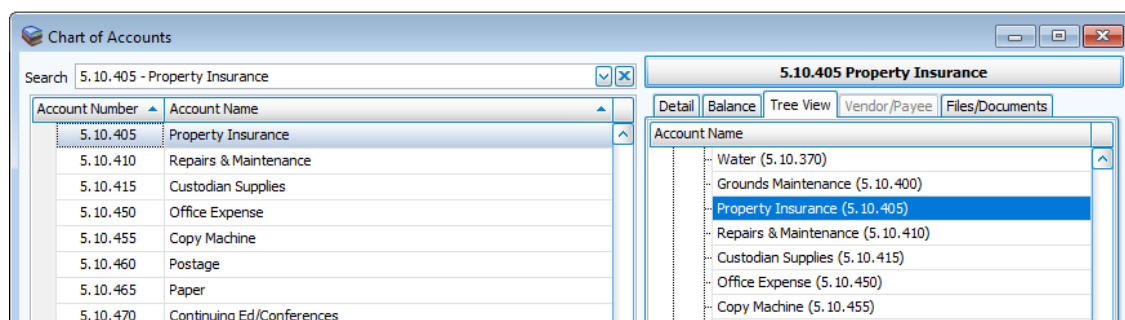
To find the account, you can:

- Begin typing the name or number in the **Search** box. The system will narrow the accounts down to those matching what you key in so that you can click on the correct account.
- Use the **Scroll** bar to scroll and find the account.
- Click the **Collapse All** button at the bottom of the screen. Then, click the **Plus (+) beside the type of account** you need and scroll to find the account.

In our example, we clicked in the **Search** box and began typing *Property Insurance*. To select the account, we can click on the account or press the **Enter** key on our keyboard.



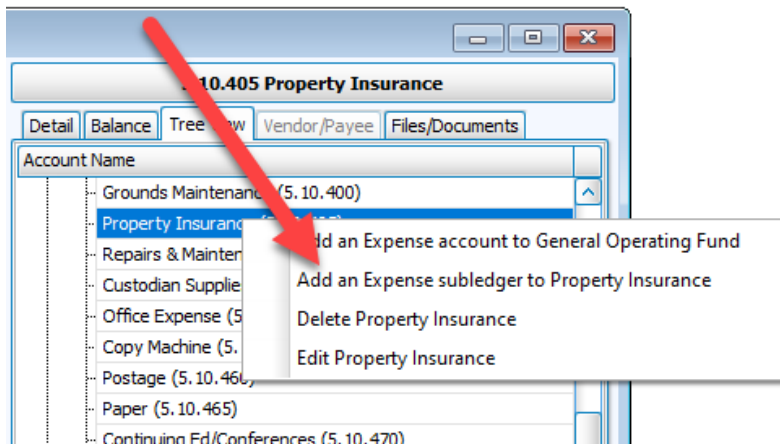
Our account, Property Insurance, is highlighted.



We want to create two sub accounts: one for the church insurance and one for the parsonage insurance.

- Click on the right side, on the **Tree View** tab. The Property Insurance account should be highlighted.

- Right-click on the **account on the Tree View**.
- If that account has no transactions posted to it, then you will be able to left-click on **Add an Expense sub ledger to Property Insurance**.



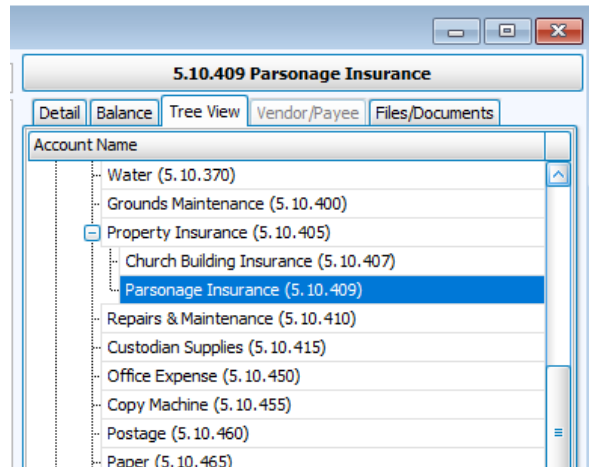
- Enter the **account name and number**, if using account numbers, and click **OK**.

A screenshot of a dialog box titled 'Add Account'. It contains the text 'Add a new Expense Sub Ledger Account to Property Insurance'. There are two input fields: 'Account Name' with the text 'Church Building Insurance' and 'Account Number' with the text '5.10.407'. At the bottom, there are 'Ok' and 'Cancel' buttons.

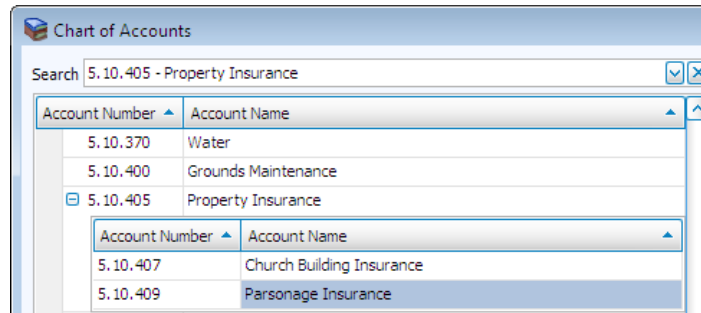
- To add a second sub account, right-click again on the parent account and left-click on **Add an Expense sub ledger to XXX account** - with XXX representing the name of your account.

We add Parsonage Insurance – 5.10.409.

- Clicking on the **Tree View**, we should then see that our parent account – 5.10.405 Property Insurance has a **Minus (-)** beside it, and underneath and indented, are listed the two new sub accounts.



- On the left side of the screen, we can also see the sub accounts.



Note:

- Sub funds and sub accounts may also be added when using the wizard to add funds or the income and expense accounts to the funds.
- Once transactions have occurred to an account, or once an account has a balance, it cannot have sub accounts added to it. However, if it has a balance, it can be added to a ledger as a sub account.
- Once sub accounts are set up, they are treated as a 'unit' – for example, if setting up a Custom Group for reports, the sub accounts cannot be split apart. If **you** will want to report on them separately, consider using subtotals rather than sub accounts.

For more information, see *Adding/Editing/Deleting an Account* in this workbook or see *Account Management Subsequent to Setup* in the HELP system's **Accounting** manual.

Create a Parent Fund or Account from an Existing One

A chart of accounts evolves over time. It is created and used and then has changes made to it. That is a normal process. We currently have a Tiny Tots Preschool Fund – # 3.50.100. It has income and expense accounts linked to it and transactions posted to it.

We want this:

- 4.50.100 – Tiny Tots Preschool Funds (parent account)
- 3.50.105 – Tiny Tots Preschool Grant Fund (sub fund)

3.50.110 – Tiny Tots Operating Fund (sub fund)

We cannot take an existing fund or account that has a beginning balance and/or transactions posted to that account and make it a parent. Parent accounts by their nature may have no transactions affecting them and no income or expense line items associated with them. Their sole purpose is to reflect the total amount of money in their sub funds. But we can rename the existing fund and make it one of our sub funds, create 2 new funds: one for the parent fund and one for the second sub fund, and re-link the income and expense accounts to the appropriate fund. Then we make the two funds sub funds.

Sound complicated? It isn't. Just follow the sequence listed here.

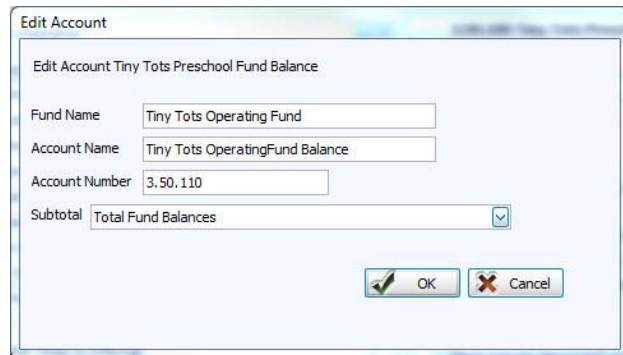
Step 1: Rename and renumber the existing account because we want to use that number as the number for the new parent account.

Our parent account is Tiny Tots Preschool Fund. We will edit the name to be Tiny Tots Operating Fund with the account number 3.50.110. This way all of the amounts and accounts are associated with the new number 3.50.110, freeing up account 3.50.100 to be the number for the parent fund.

- Click on **Manage Accounts and View**.
- On the **Tree View** tab, right-click on the highlighted fund – 3.50.100 - and left-click on Edit XXX (the name of the fund). Change the name to the new sub fund name. Here we have changed it to *Tiny Tots Operating Fund*. Click in the **Account Name** box and change the name of the # 3 account as well.
- Edit the **Account Number** so that it can be one of the sub funds.

In this example, I rename it *Tiny Tots Operating Fund* and I change its account number to *3.50.110*.

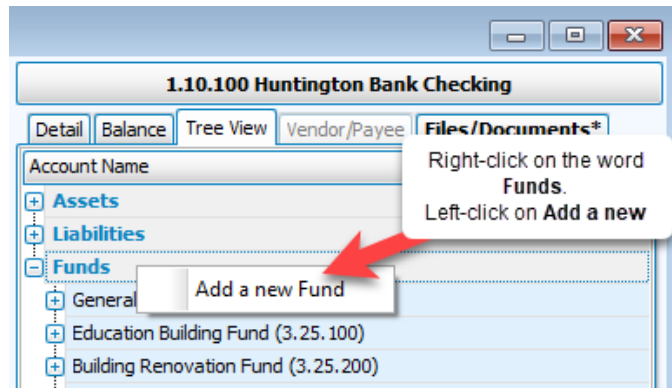
- The fund can be added to a subtotal but this is not the parent account, so I leave it alone.
- Click **OK** to verify the change.



Step 2: Add the new funds

Still on the **Tree View** tab, we will add the other funds: one will be our parent fund and one another sub fund.

- Right click the **Fund** button.
- Left click on **Add a new Fund**.



- Add the account that will be the parent account.

We add *Tiny Tots Preschool Funds* - # 3.50.100.

- Click **OK**.

- Now follow the same process again to add the fund that will be the second sub fund.

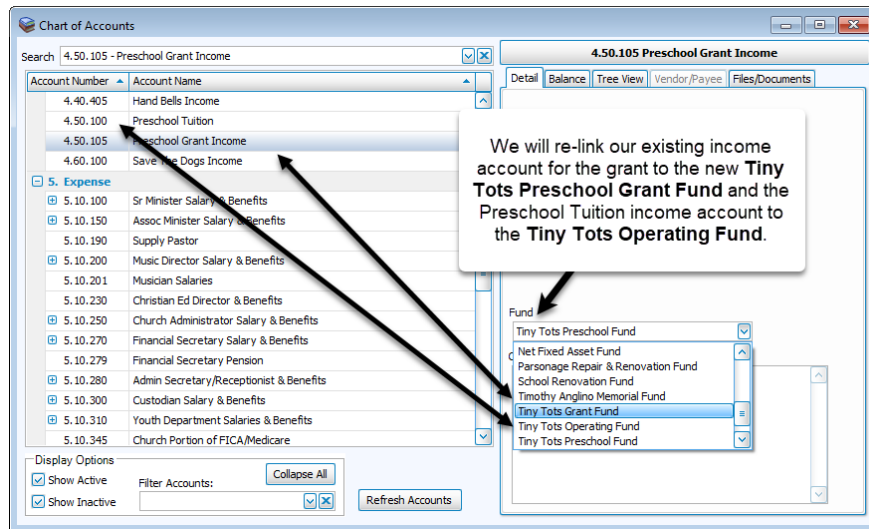
We add *Tiny Tots Preschool Grant Fund*, # 3.50.105.

Step 3: Re-link the existing income and expense accounts to their proper fund

Re-link the income and expense accounts currently linked to Tiny Tots Operating Fund to the Tiny Tots Preschool Grant Fund – 3.50.105

- Click **Manage Accounts** and **View**.

To re-link an account to a new fund, in the grid on the left, click on each existing income and each existing expense account and on the **Detail** tab, link it to the appropriate fund.



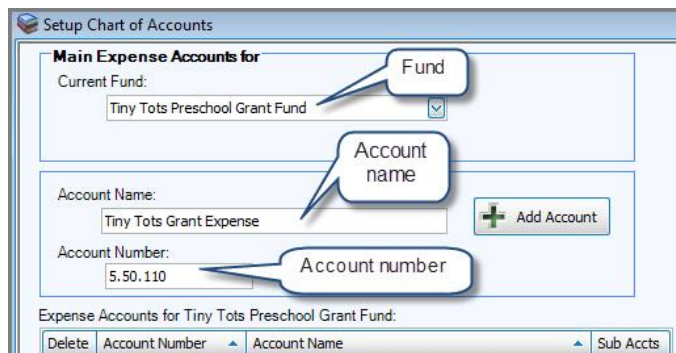
Note: If transactions have been done in the current year to the income and expense line items, re-linking them will automatically move the existing income or expense transaction to the new fund.

- Re-link any expense accounts that already exist to the appropriate fund. Follow the same directions used in re-linking the income accounts.

Step 4: Create any new income or expense account(s) that are needed

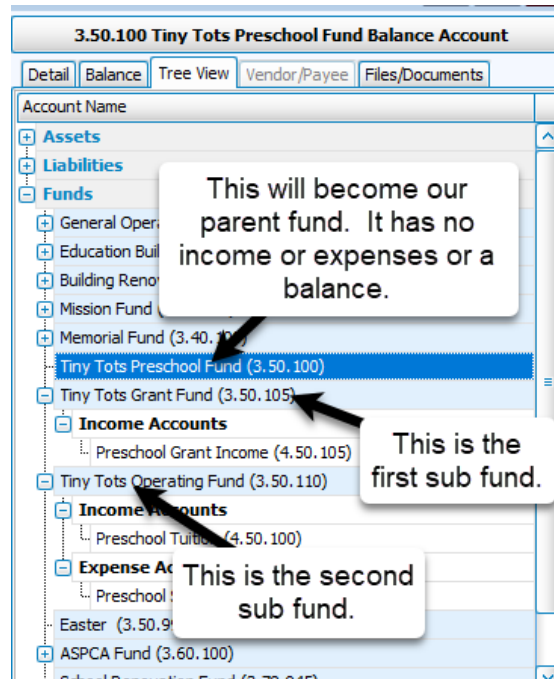
We need to add an expense account for the Tiny Tots Grant Fund.

- Click **Manage Accounts**, **Accounts +/-**, and **Expense**. Select each fund and add in the needed expense account(s). Key in the account name and number and click **Add Account**. Add as many accounts as are needed.



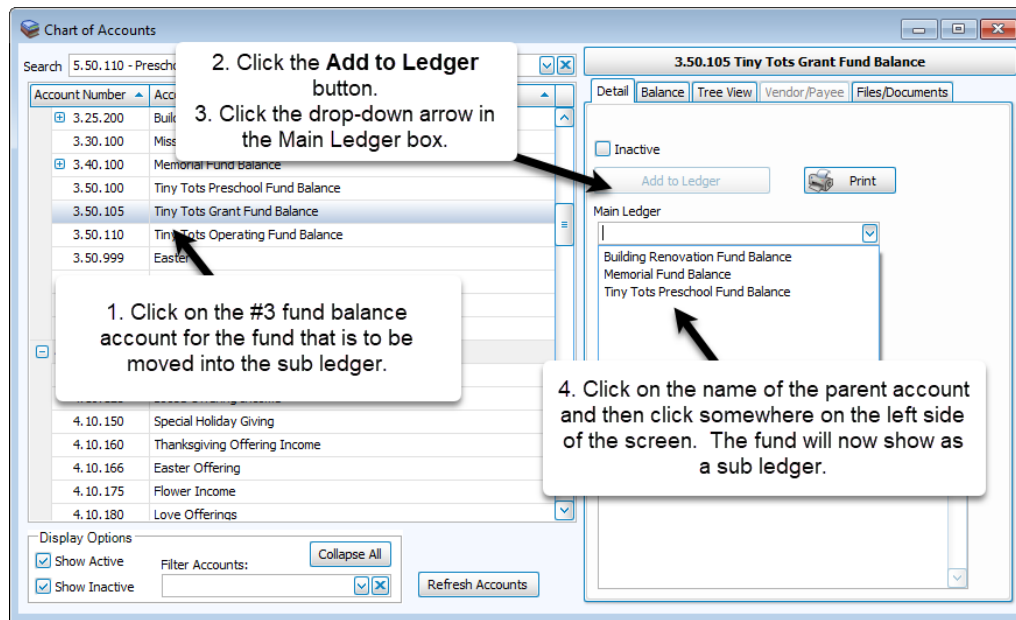
When finished we can view the structure of these funds on the Tree View tab.

- Click **Manage Accounts, View.**
- Click on the **Tree View** tab and scroll to find the funds. Click the **Plus (+) signs** to open the list of funds and then click on any **Plus (+)s** under the funds until we see all the funds and accounts we have that deal with the Tiny Tots Preschool.



Step 5: Move the two funds into a sub ledger under the (new) parent account
Our parent account is Tiny Tots Preschool Funds - # 3.50.100.

- On the **Chart of Accounts** screen, on the left side of the screen, scroll to the # 3 fund balance accounts and click on a fund that is to become a sub fund.
- On the **Detail** tab, click **Add to Ledger**. In the **Main Ledger** box, click the drop down arrow and select the name of the original fund that is the parent fund.
- Click on the grid side of the screen with the left mouse, and the new fund will flip and become a sub fund. Do the same with any other fund.



We see the parent fund and its sub funds.

3.25.100	Education Building Fund Balance
3.30.100	Mission Fund Balance
3.40.100	Memorial Fund Balance
3.40.120	Elliott Achedia Memorial Fund Balance
3.50.100	Tiny Tots Preschool Funds Balance
3.50.105	Tiny Tots Preschool Grant Fund Balance
3.50.110	Tiny Tots Operating Fund Balance
3.90.100	Net Fixed Asset Fund Balance

Parent fund.

Two sub funds.

Step 6: Transfer the beginning balance into the new fund

The parent fund itself doesn't have a beginning balance: the balance exists in the sub funds. The existing balance is in the fund that was renamed. Our money was sitting in the fund that we renamed Tiny Tots Preschool Operating Fund.

- Use the **Transfer** function to move money from the # 3 fund balance account of the original fund into the # 3 fund balance account for the new fund. You could also use a **Journal entry** to debit the existing fund balance account and credit the new fund balance account. In this example, the money would be divided appropriately between the Tiny Tots Operating Fund Balance and the Tiny Tots Preschool Grant Fund Balance.

Enter Transfers

Date Occurred: 11/15/2021

From Account: 3.50.110 - Tiny Tots Operating Fund Balance

To Account: 3.50.105 - Tiny Tots Grant Fund Balance

Amount: 8000

Payment Method:

Check or Ref #:

☐ Print on Deposit Slip

Transaction Comments: Moving grant money into own fund

Clear Transaction

DONE - Add To Batch (Ctrl +)

Unposted Transfers Batch (0)

Account Type	Date Occurred	Amount	Payment Method	Check or Ref #	Deposit Slip	Transaction Comments
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Edit Remove Print Save Batch Post

Let's look at a **Balance Sheet** to see what we have accomplished. Close out of the Chart of Accounts.

- Click **Reports, Financial, Balance Sheet.**
- Click **Print.**

Scroll down to the # 3 Fund Balance Accounts.

41st Church of Anytown - Columbus OH Balance Sheet as of April 30, 2015			
Account #	Account Name	Beginning Balance	YTD Balance
3.25.100	Education Building Fund Balance	24,835.84	25,627.62
3.25.200	Building Renovation Fund Balance		
3.25.205	Church Repair & Renovation Fund Balance	0.00	0.00
	Total Building Renovation Fund Balance	\$0.00	\$0.00
3.25.210	Parsonage REpair & Renovation Fund Balance	0.00	0.00
3.30.100	Mission Fund Balance	29,618.84	31,590.84
3.40.100	Memorial Fund Balance		
3.40.110	John Joseph Memorial Fund Balance	1,290.00	11,895.00
3.40.130	Timothy Angino Memorial Fund Balance	0.00	0.00
3.40.140	Joy Long Fund Balance	0.00	0.00
3.40.150	James West Fund Balance	6,155.00	6,155.00
3.40.199	Undesignated Memorial Fund Balance	0.00	0.00
	Total Memorial Fund Balance	\$7,445.00	\$18,050.00
3.40.120	Elliott Achedia Memorial Fund Balance	8,060.00	8,060.00
3.50.100	Tiny Tots Preschool Funds Balance		
3.50.105	Tiny Tots Preschool Grant Fund Balance	0.00	8,000.00
3.50.110	Tiny Tots Operating Fund Balance	9,882.00	4,292.00
	Total Tiny Tots Preschool Funds Balance	\$9,882.00	\$12,292.00
3.90.100	Net Fixed Asset Fund Balance	1,274,500.00	1,274,500.00
	Total Fund Balances	\$1,460,870.33	\$1,415,151.06
	Total Liabilities and Fund Balances	\$1,729,701.89	\$1,699,382.14

We see our parent fund **Tiny Tots Preschool Fund Balance** and underneath it the two sub funds. Notice that the parent account is in italic script.

Show Detail or show Summary

One of the primary reasons for using sub funds or sub accounts is so that we can see only the parent account on reports with the **total dollars** in its sub accounts, without having to see each account with its amount.

To do that, on the Balance Sheet report,

- Click to open the **Detail** tab.

To show some sub accounts but not others,

- Click the **Plus (+)** beside Total Fund Balances.
- Find the parent account and click to remove the check mark in the **Detail** box. This tells the system to display only the parent account with its total dollars.

- Click **Print**.

Having done that, this is what we will see when we look at the **Balance Sheet** report.

41st Church of Anytown - Columbus OH Balance Sheet as of April 30, 2015			
		Page 2 of 2	
Account #	Account Name	Beginning Balance	YTD Balance
3.30.100	Mission Fund Balance	29,618.84	31,830.84
3.40.100	Memorial Fund Balance		
3.40.110	John Joseph Memorial Fund Balance	1,290.00	12,145.00
3.40.120	Elliott Achedia Memorial Fund Balance	8,060.00	8,060.00
3.40.130	Timothy Anglino Memorial Fund Balance	0.00	0.00
3.40.140	Joy Long Fund Balance	0.00	0.00
3.40.150	James West Fund Balance	6,155.00	6,155.00
3.40.199	Undesignated Memorial Fund Balance	0.00	0.00
	Total Memorial Fund Balance	\$15,505.00	\$26,360.00
3.50.100	Tiny Tots Preschool Funds Balance	9,882.00	12,292.00
3.90.100	Net Fixed Asset Fund Balance	1,274,500.00	1,274,500.00
	Total Fund Balances	\$1,460,870.33	\$1,447,781.69
	Total Liabilities and Fund Balances	\$1,726,096.03	\$1,686,311.50

Here all the **Memorial** sub funds are visible, but only the parent fund for our **Tiny Tots Preschool Funds**.