

Subtotals and Sub-Accounts (Sub-Ledger Accounts) are two ways of grouping accounts in the same category to make reports easier to read and understand.

Subtotals allow for flexibility in grouping and positioning of the accounts. Sub-Accounts always report as a group because the accounts are locked together.

### Subtotals

See [Accounting: Subtotals \(v19 and Newer\) | ChMS \(churchwindows.com\)](#) to set up a Subtotal.

- Set up a Subtotal.
- Add the specific accounts to that Subtotal.
- A report can be generated on each account in the Subtotal separately.
- Accounts can be moved to another Subtotal easily.
- Each account in a Subtotal can be moved to a Custom Account Group.
- Subtotals can be moved to any position you want on your reports because Subtotals are not in numeric order. Accounts do show numerically within a Subtotal.

*Example - Subtotal with Header Text. The Header will show at the top of the list of accounts with the total at the bottom of the list of the accounts. The accounts are not indented.*

Account #	Account Name	Period Activity	YTD Balance
<b>Office Expenses</b>			
5.11.100	Office Supplies	0.00	1,566.66
5.11.110	Postage	0.00	565.00
5.11.120	Copier Main Agreement	0.00	0.00
5.11.130	Office Equipment	0.00	3,040.15
	<b>Total Office Expenses</b>	<b>\$0.00</b>	<b>\$5,171.81</b>

*Example - Subtotals within subtotals (may have up to four levels of Subtotals).*

Account #	Account Name	Period Activity	YTD Balance
<b>Office Expenses</b>			
5.11.100	Office Supplies	0.00	1,566.66
5.11.110	Postage	0.00	565.00
	<b>Total Other Office Expense</b>	<b>\$0.00</b>	<b>\$2,131.66</b>
5.11.120	Copier Main Agreement	0.00	0.00
5.11.130	Office Equipment	0.00	3,040.15
	<b>Total Office Equipment</b>	<b>\$0.00</b>	<b>\$3,040.15</b>
	<b>Total Office Expenses</b>	<b>\$0.00</b>	<b>\$5,171.81</b>

**Sub-Accounts (Sub-Ledger Accounts)**

See [Accounting: Sub Accounts and Sub Funds \(v19 & Newer\) | ChMS \(churchwindows.com\)](#)

to set up a Sub-Account.

- The main account has its own account number.
- Sub-Accounts are linked to the main account.
- No transactions are posted to the main account.
- Sub-Accounts always report as a group; they are locked together.
- A report cannot be generated separately on Sub-Accounts.
- A single account cannot be moved to a different Subtotal by itself, the whole Sub-Ledger account would need to move or the account would need to be taken out of the Sub-Ledger account.
- A single account in a Sub-Account cannot be moved to a Custom Account Group; need to include all of the Sub-Accounts.

*Example - Main account with Sub-Accounts (Sub-Ledger Accounts)*

Account #	Account Name	Period Activity	YTD Balance
<i>5.11.000</i>	<i>Office Expenses</i>		
5.11.100	Office Supplies	0.00	1,566.66
5.11.110	Postage	0.00	565.00
5.11.120	Copier Main Agreement	0.00	0.00
5.11.130	Office Equipment	0.00	3,040.15
	<i>Total Office Expenses</i>	<i>\$0.00</i>	<i>\$5,171.81</i>

**Note:** The Main account is in italics, as well as the Total. The accounts that are the Sub-Accounts are indented. Sub-Accounts cannot be further broken down within the Sub-Accounts. Only one level of Sub-Accounts. Cannot create Sub-Accounts within Sub-Accounts.