

Account Subtotals

Account Subtotals allow you to organize accounts into groups for reporting purposes. For Example: All cash and Investments accounts, prepaid expense accounts, fixed asset accounts can be assigned to the same Account Subtotal category and would then show up together on the **Pearl Balance Sheet and Pearl Revenues & Expenditures** reports.

Pearl comes with the AccountSubtotal table pre-populated; you can modify it if you would like. Following is an example of an **AccountSubtotal** table with values.

To make modifications, go to the **Utilities** menu on the **Pearl Navigator**. Select the **Edit Code Lists** option and pick **AccountSubtotal** from the drop down list.

AccountSubtotal	
AccountSubtotal	AccountSubtotalDesc
110	Cash in Banks
120	Accounts Receivable
130	Investments
140	Fixed Assets
410	Contributions
420	Gains/Losses/Interest/Dividends
510	Program Expense
520	Personnel Costs
530	Administrative Costs
540	Occupancy Costs
550	Development

Once the **AccountSubtotal** *table* is set up as you would like, the next step is to assign **AccountSubtotal** categories to accounts. To do this, go to the **Utilities** menu on the **Pearl Navigator**. Select the **Edit Code Lists** option and pick **Account** from the drop down list. You may assign each account to only one AccountSubtotal category; you don't have to assign an AccountSubtotal to all accounts.

ACCOUNT : Table					
Account	AccountName	NetAccount	Finished	AccountSubtotal	
1306	Discount	3000		120	
1310	Loans Receivable	3000		120	
1320	Interest Receivable	3000		120	
1330	Grants Receivable	3000		120	
▶ 1400	Prepaid Expenses	3000			
1410	Prepaid Insurance	3000		110	Cash in Banks
1420	Prepaid Rent	3000		120	Accounts Receivable
1700	Building	3000		130	Investments
1702	Land	3000		140	Fixed Assets
1705	Building Improvements	3000		410	Contributions
1710	Parks	3000		420	Gains/Losses/Interest/Dividends
1720	Leasehold Improvements	3000		510	Program Expense
1730	Furniture & Fixtures	3000		520	Personnel Costs
1735	Office Equipment	3000		530	Administrative Costs
1750	Software	3000		540	Occupancy Costs
1810	Accum Deprec-Park Improvements	3000		550	Development
1820	Accum Deprec-Building	3000		140	
1825	Accum Deprec-Building Improvements	3000		140	
1830	Accum Deprec-Furn & Fixt	3000		140	
1835	Accum Deprec-Equipment	3000		140	
1850	Accum Deprec-Software	3000		140	
2010	Accounts Payable	3000			
2011	Sales Tax Payable	3000			
2015	Accrued Payroll	3000			
2020	Grants Payable	3000			
2025	Scholarships Payable	3000			

Be Aware: If you delete or rename an **AccountSubtotal** from the **AccountSubtotal** table, any accounts previously assigned to that group will STILL be assigned to that group. You must manually go into each account record and change the **AccountSubtotal**. For instance, if we deleted the **AccountSubtotal** group called *Occupancy Costs*, we would identify any account records that were assigned to this group, edit the Account Code List and change the **AccountSubtotal** designation.

Example of Revenue & Expense Report showing Account Subtotaling:

Revenues and Expenditures: Ledger08		6/26/2009 4:14:24 PM	Page 1 of 3
1/1/2008 through 12/31/2008		Begin 1/1/2008	End 12/31/2008
Support and Revenue			
4230 Loan Interest - Non-Spendable		1,196.40	1,196.40
4800 Interfund Transfer Income-Spendable		139,654.14	139,654.14
4801 Interfund Transfer Income-Non-Spendable		5,699.94	5,699.94
4900 Miscellaneous Income - Spendable		92,718.06	92,718.06
4901 Miscellaneous Income - Non-Spendable		14,268.30	14,268.30
4905 SnowGlobe Income		96.51	96.51
4920 Administrative Fee Income		728,508.54	728,508.54
Contributions			
4010 Contributions - Spendable		282,631.98	282,631.98
4011 Contributions - Non-Spendable		345,897.56	345,897.56
4021 Interfund Contributions -Non-Spendable		1,500.00	1,500.00
Subtotal Contributions		630,029.54	\$630,029.54
Gains/Losses/Interest/Dividends			
4100 Realized Gains/Losses - Spendable		121,109.62	121,109.62
4101 Realized Gains/Losses - Non-Spendable		(79,152.49)	(79,152.49)
4102 Unrealized Gains/Losses - Spendable		(2,257,922.93)	(2,257,922.93)
4103 Unrealized Gains/Losses - Non-Spendable		(14,478,852.33)	(14,478,852.33)
4110 Interest/Dividends - Spendable		198,888.64	198,888.64
4111 Interest/Dividends - Non-Spendable		791,984.14	791,984.14
Subtotal Gains/Losses/Interest/Dividends		(15,703,945.35)	(\$15,703,945.35)
Total Support and Revenue		(\$14,091,773.92)	(14,091,773.92)
Expenditures			
Program Expense			
5010 Grants Expense		1,137,019.42	1,137,019.42
5011 Interfund Grant Expense		1,500.00	1,500.00
5016 Collection Expense - Student Loans		1,394.99	1,394.99
5020 Scholarships Expense		226,288.76	226,288.76
5090 Interfund Transfer Exp - Spendable		139,654.14	139,654.14
5091 Interfund Transfer Exp - Non-Spendable		5,699.94	5,699.94
5900 Project Expense		734,983.97	734,983.97
5905 Program Expenses		1,506.57	1,506.57

These accounts are not assigned to an AccountSubtotal

Examples of Account Subtotal Groupings

Contributions

Gains/Losses/Interest/Dividends

Program Expense