SunPlus

Q&A Training

Trial Balance Project

Introduction

Our project is to design and create a powerful Trial Balance using Q&A Executive. This project will bring together all of the skills we have been working on over the last 17 lessons.

Our Trial Balance will show the balances for all accounts in an organization's Chart of Accounts in a very disciplined sequence. This provides controllers and auditors a summary of the balances for all accounts, as well as a very easy way to drill down into the underlying transactions comprising the balance totals.

Since auditors need an easy way to get the information they need from an organization's database into their CaseWare application, as well as an easy way to drill down to the underlying transactions on different data items, this is a powerful tool.
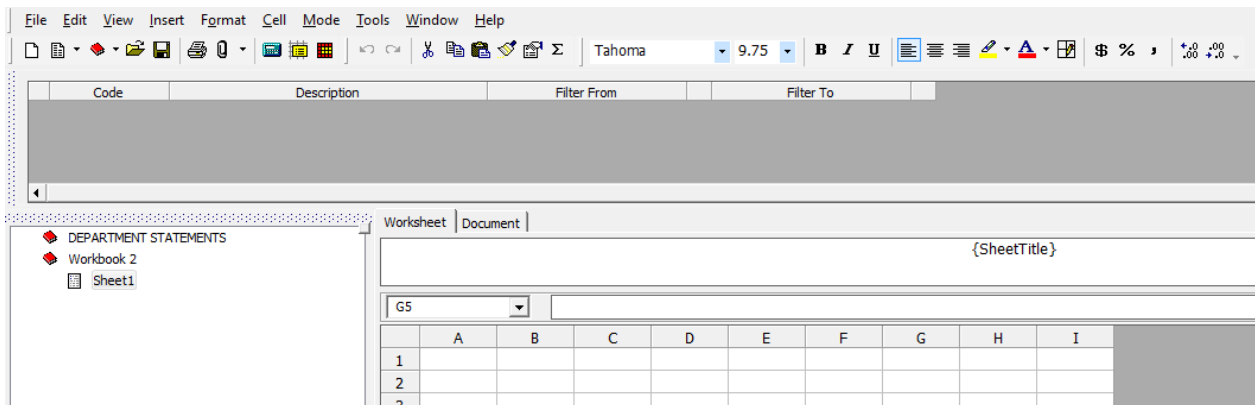
Project Overview

In this project we will:
- Create Prompts
- Give a Report Title
- Set up Report Date
- List Accounts
- Copy / Paste Query
- Build Query
- Create Totals
- Preliminary Extract
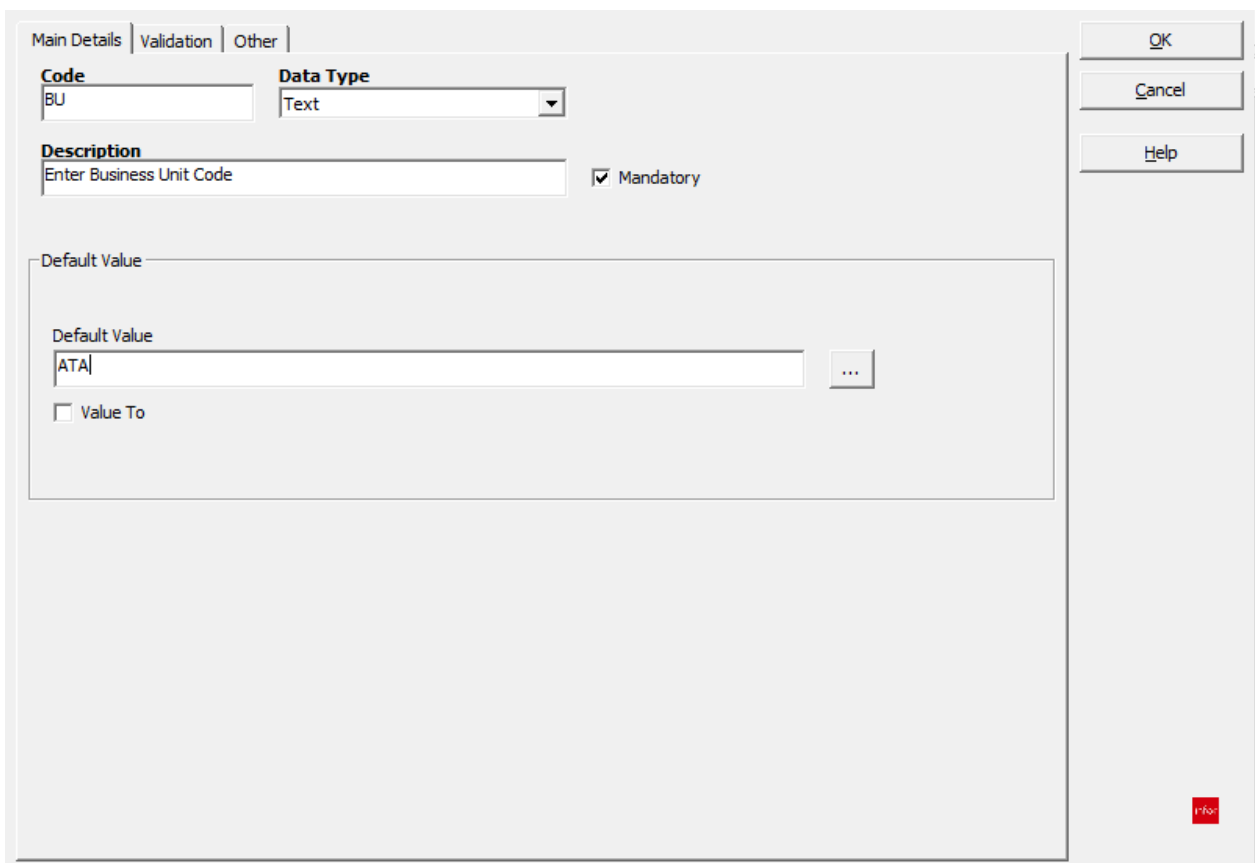- Create Drill Downs
- Final Extract

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Step 1 – Create Prompts

- Open a new Workbook

Create three standard prompts:
- Business Unit
- Current Year-to-Date
- End Period Last Year

- Create Business Unit prompt
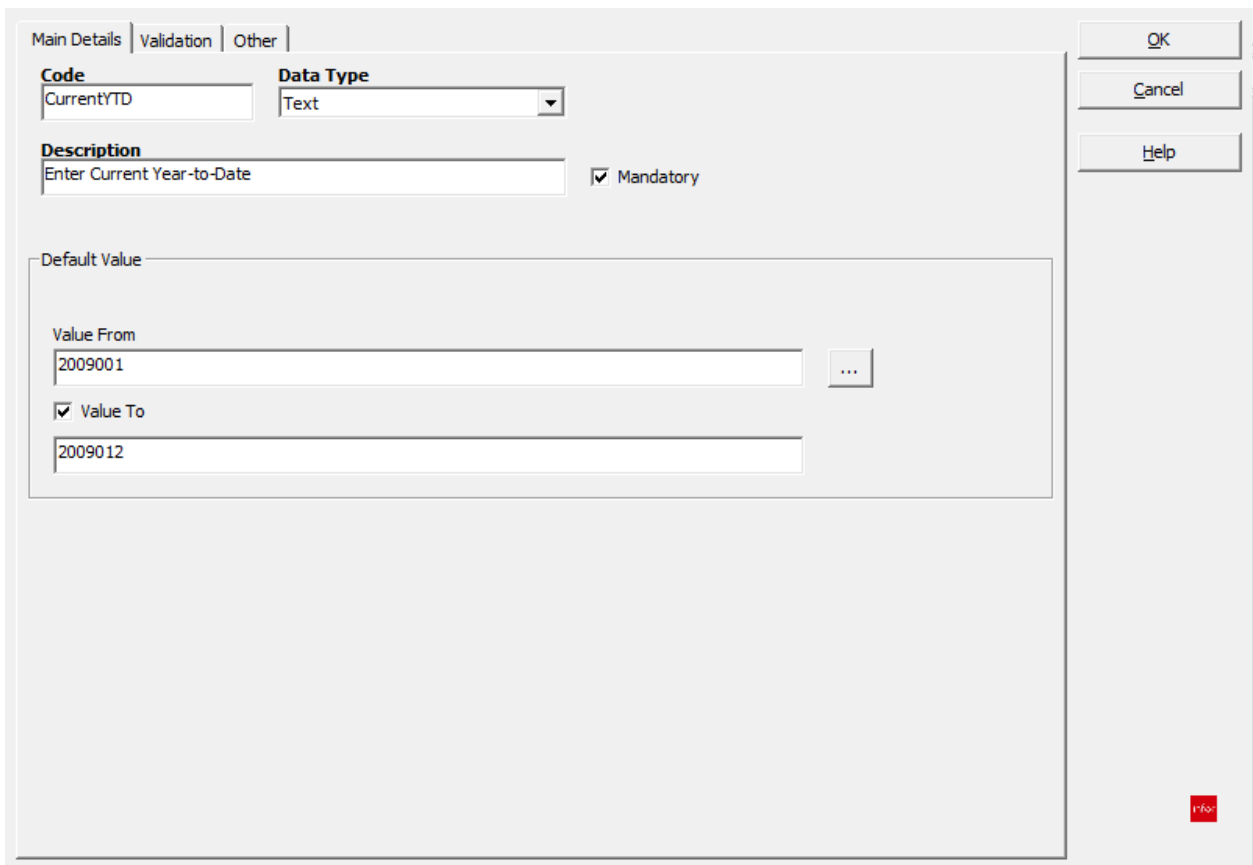
Note: When you are setting up a Prompt, think in terms of writing a Description for the prompt that tells the report operator the type of value required. This is why the demonstration uses "Enter Business Unit Code" as the Description.

You also need to set up a default sample value. That is why we have chosen ATA. Because you don't use a range of Business Units for reports, we can uncheck the Value To field.

We are using the Text Data Type, but you could also set up the Business Unit Prompt as a Reference Link.

- Create the Current Year-to-Date Prompt
  - Remember when you set up the Prompt Code, there can be no blank spaces within that code.

- Create End Period Last Year Prompt

Here are our completed prompts:

Code	Description	Filter From		Filter To	
BU	**Enter Business Unit Code**	ATA	...		
CurrentYTD	**Enter Current Year-to-Date**	2009001	...	2009012	...
EndPeriod	Enter End Period Last Year	2008012	...		

Step 2 – Report Title

- Set up a Reference Type query to pull the Organization's Name into cell A1.

- Type Trial Balance in cell A2
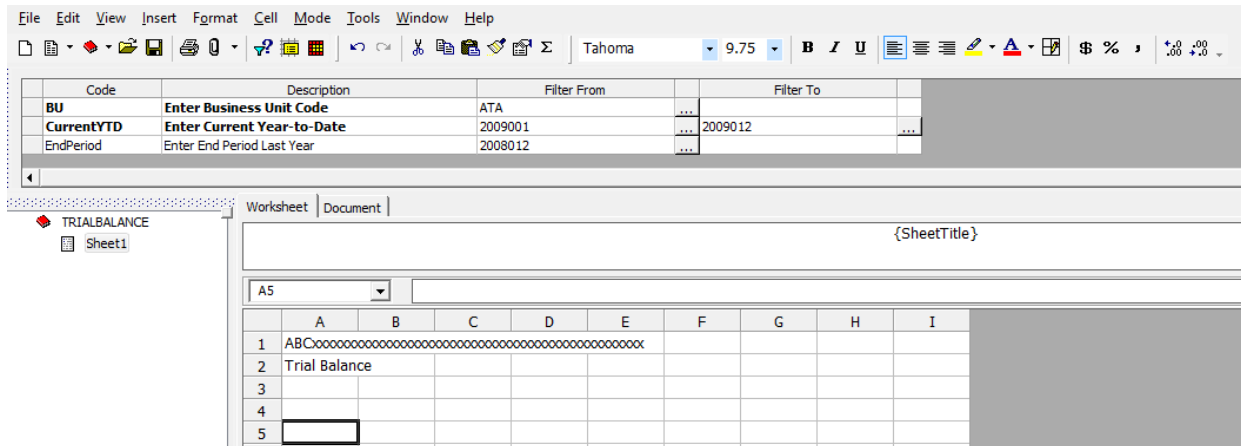
- Click the Save icon on the toolbar, just to be sure you don't lose what you have so far

Step 3 – Report Date

We need to set up a report run date. For the purposes of this project, we will simply type in (hard code) the date. Every time the report is run, the date will have to be manually changed.

- Type As of May 31, 2009 into cell A3
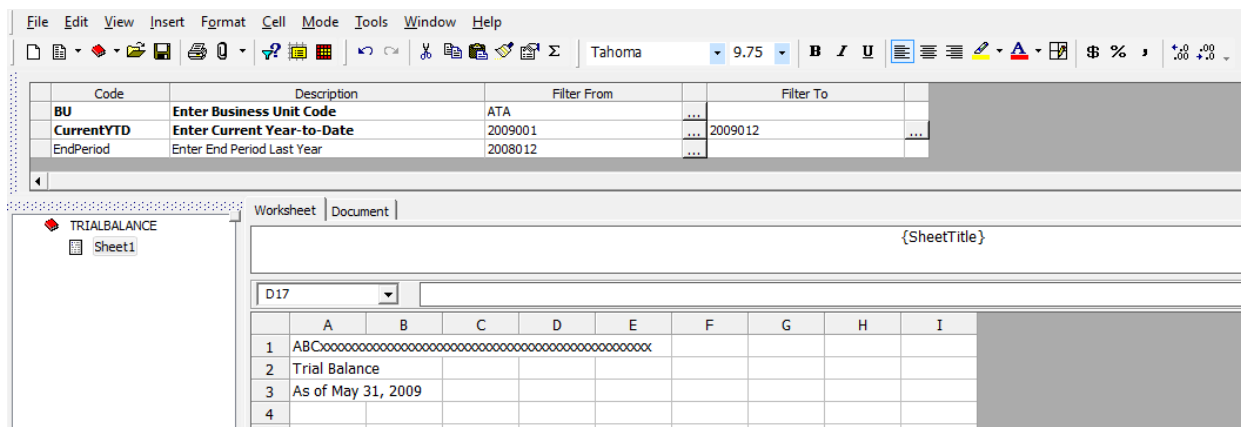
- Center the header rows across the report
    - Highlight rows 1 through 3 for columns A through I
    - Right-click
    - Select Format Cells
    - Select Cell
    - Go to Alignment tab
    - Choose Center Across Cells as the Horizontal option

Format Cells

Number | Alignment | Font | Border | Background Colour

Text Alignment

Horizontal
```
Center Across Cells
```

Vertical
```
Top
```

Orientation
```
Horizontal
```

Text Control

☐ Lock Cells

☐ Wrap Text

☐ Merge Cells

OK   Cancel

File Edit View Insert Format Cell Mode Tools Window Help

Tahoma   9.75

Code	Description	Filter From		Filter To	
BU	Enter Business Unit Code	ATA	...		
CurrentYTD	Enter Current Year-to-Date	2009001	...	2009012	...
EndPeriod	Enter End Period Last Year	2008012	...		

Worksheet | Document

TRIALBALANCE
Sheet1

{SheetTitle}

A1

	A	B	C	D	E	F	G	H	I
1			ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx						
2				Trial Balance					
3				As of May 31, 2009					
4									

- Add a bottom line to row 4 across the entire report workspace

![SunPlus logo]
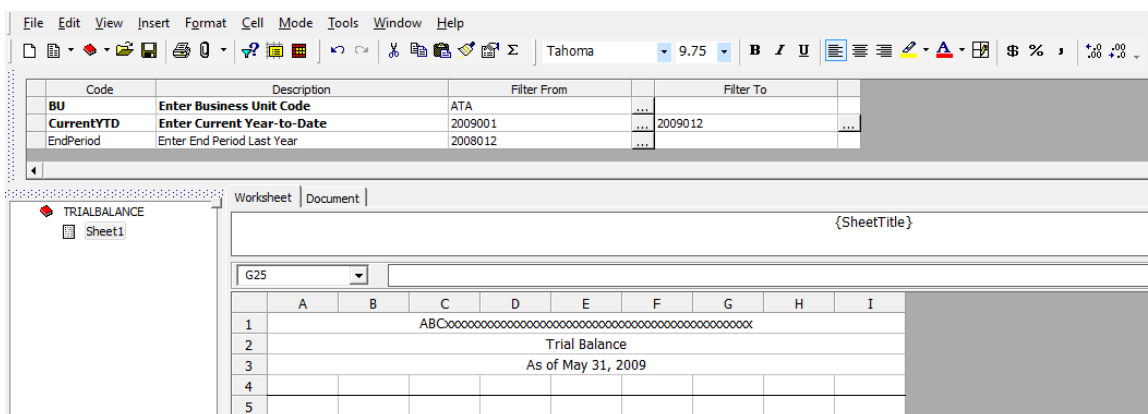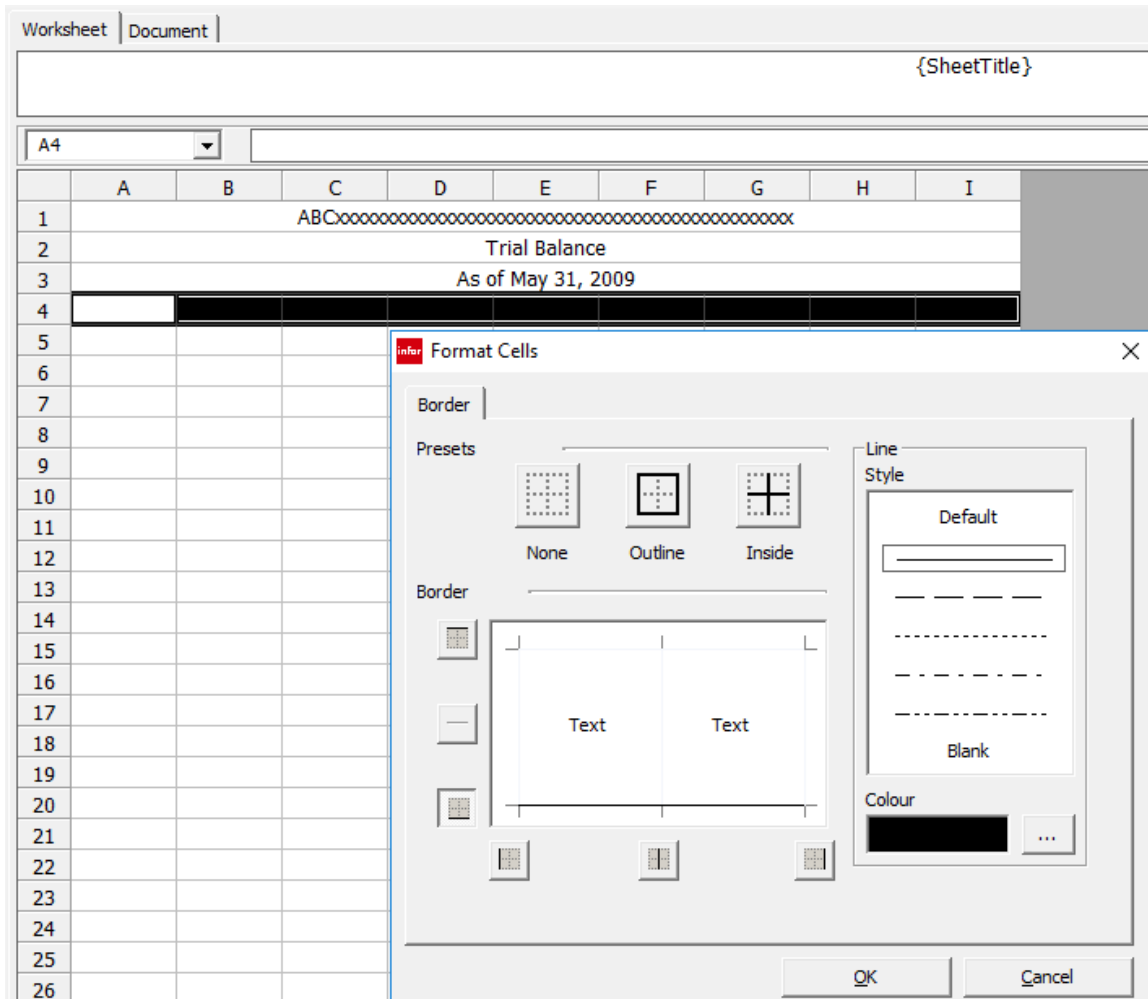
Step 4 – List Accounts

We will now build a query to bring in account balances; first, let's be clear about what we will be doing with this particular Trial Balance.

In a normal Trial Balance, the balance is listed for every account, and the Trial Balance should total zero at the end. Our Trial Balance will be slightly different.

Our Trial Balance will present the data in summary form. Our reasoning for taking this approach, is that many organizations have very long Charts of Account. For instance, Babcock University has over 5,000 student accounts. When you add in over 1,000 employee accounts along with the rest of their Chart of Accounts, the Trial Balance is gigantic. We will first create a Summary Trial Balance, and then we will break it out into details. The results will be the same as the normal Trial Balance, but the presentation will be different.

We will start by typing a list of account groupings into column A, beginning in cell A7.

- Beginning in cell A7, type in the following grouping labels:
  - Numbered Asset Accounts
  - Blank row
  - Numbered Liability Accounts
  - Blank row
  - Lettered accounts
    - Title of the grouping in column A
    - Initial code letter in column C
      - Organizations   A
      - Unused   B
      - Supplier   C
      - Unused   D
      - Employee   E
      - Unused   F to R
      - Student   S
      - Unused   T to Z
  - Blank row
  - Balance from Old Accounting Systems (accounting system prior to SunPlus)
  - Prior Year's Income and Expense Accounts
  - Blank row
  - Revenue
  - Blank row
  - Expenses
  - Blank row
  - Transfers

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	A	B	C	D	E	F	G	H	I
1			ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx						
2			Trial Balance						
3			As of May 31, 2009						
4									
5									
6									
7	Numbered Asset Accounts								
8									
9	Numbered Liability Accounts								
10									
11	Lettered Accounts								
12									
13	Organizations	A							
14	Unused	B							
15	Supplier	C							
16	Unused	D							
17	Employee	E							
18	Unused	F to R							
19	Student Accounts	S							
20	Unused	T to Z							
21									
22	Balance from Old Accounting System								
23	Prior Year's Income and Expense Accounts								
24									
25	Revenue								
26									
27	Expenses								
28									
29	Transfers								
30									
31									
32									

Lettered Accounts

Lettered Accounts can qualify as asset or liability, depending on the account's balance.

For instance, at a college, the total of all student accounts is a liability to the college, because the students must make advance payment before coming to school. If a student shows up at registration with the full years' worth of tuition and other fees in hand, for a good part of the year, the college owes that student an aggregate; however, if you were to drill down on the balances and separate the details, there were many student accounts that had debit balances, and many that had credit balances.

In our Trial Balance, we will put them altogether, regardless of their balance, as lettered accounts.

You will notice in the screenshot above that we have built in some rows for unused letters. There is a very good reason to consider doing this.

Let's say you want to run this Trial Balance at an organization that is using some non-standard coding. If you installed the file without double-checking the coding, your Trial Balance will be incorrect. Those non-standard accounts will be omitted from the Trial Balance.

The goal here is to create a Trial Balance that can be used in multiple databases and still pull in all the accounts. If you have an organization that set up T accounts for Travel and R accounts for Retirees, our Trial Balance will include those accounts without having to be revised. You can then drill down to see what is going on with the non-standard coding.

In columns D and E, we will enter the range of accounts for each row.

- Double-click on the right border of column A to expand the column to accommodate the widest title

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts								
8									
9	Numbered Liability Accounts								
10									
11	Lettered Accounts								
12									
13	Organizations		A						
14	Unused		B						
15	Supplier		C						
16	Unused		D						
17	Employee		E						
18	Unused		F to R						
19	Student Accounts		S						
20	Unused		T to Z						
21									
22	Balance from Old Accounting System								
23	Prior Year's Income and Expense Accounts								
24									
25	Revenue								
26									
27	Expenses								
28									
29	Transfers								
30									
31									

- Highlight cells D7 through E29

- Click the Decrease Decimals icon on the icon bar

- Type in the account code ranges for each grouping
  - Numbered Asset Accounts   1   2zzzzzzzzzz
  - Numbered Liability Accounts   3   4zzzzzzzzzz
  - Lettered Accounts
    - Organizations   A   A   Azzzzzzzzzz
    - Unused   B   B   Bzzzzzzzzzz
    - Supplier   C   C   Czzzzzzzzzz
    - Unused   D   D   Dzzzzzzzzzz
    - Employee   E   E   Ezzzzzzzzzz
    - Unused   F to R   F   Rzzzzzzzzzz
    - Student   S   S   Szzzzzzzzzz
    - Unused   T to Z   T   Zzzzzzzzzz
  - Balance from Old Accounting System   5   5zzzzzzzzzz
  - Prior Year's Income and Expense Accounts   6   9zzzzzzzzzz
  - Revenue   6   7zzzzzzzzzz
  - Expenses   8   98zzzzzzzzz
  - Transfers   99   99zzzzzzzz

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz				
8									
9	Numbered Liability Accounts			3	4zzzzzzzz				
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz				
14	Unused		B	B	Bzzzzzzzz				
15	Supplier		C	C	Czzzzzzzz				
16	Unused		D	D	Dzzzzzzzz				
17	Employee		E	E	Ezzzzzzzz				
18	Unused		F to R	F	Rzzzzzzzz				
19	Student Accounts		S	S	Szzzzzzzz				
20	Unused		T to Z	T	Zzzzzzzz				
21									
22	Balance from Old Accounting System			5	5zzzzzzzz				
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz				
24									
25	Revenue			6	7zzzzzzzz				
26									
27	Expenses			8	98zzzzzzz				
28									
29	Transfers			99	99zzzzzzz				
30									

- Use icons on the icon bar to right justify the figures

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz				
8									
9	Numbered Liability Accounts			3	4zzzzzzzz				
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz				
14	Unused		B	B	Bzzzzzzzz				
15	Supplier		C	C	Czzzzzzzz				
16	Unused		D	D	Dzzzzzzzz				
17	Employee		E	E	Ezzzzzzzz				
18	Unused		F to R	F	Rzzzzzzzz				
19	Student Accounts		S	S	Szzzzzzzz				
20	Unused		T to Z	T	Zzzzzzzz				
21									
22	Balance from Old Accounting System			5	5zzzzzzzz				
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz				
24									
25	Revenue			6	7zzzzzzzz				
26									
27	Expenses			8	98zzzzzzz				
28									
29	Transfers			99	99zzzzzzz				
30									

Step 5 - Copy / Paste Query

Now we will build a query in cell F7 that picks up:
- Account ranges
- Prompt Dates
- Business Unit
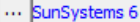
- Double-click in cell F7
- Data Type   Summary Link

- We want the Business Unit to pull from the value entered in the prompt
  - Double-click in the Business Unit row in the Summary Link Filter, then click on the Filter From field for the Business Unit prompt

- Table   Ledger
- Ledger   A (Actuals)
- Account Code From / To - double click on Account,
  - then click cell D7 for the Filter From link
  - Notice that when you click on cell D7, the filter in both Filter From and Filter To fields will be =$D7
  - Delete that value from the Filter To field
  - With your cursor in the Filter To field, click on cell E7

Code	Description	Filter From		Filter To	
BU	Enter Business Unit Code	ATA	...		
CurrentYTD	Enter Current Year-to-Date	2009001	...	2009012	...
EndPeriod	Enter End Period Last Year	2008012	...		

Worksheet | Document |

TRIALBALANCE
Sheet1

{SheetTitle}

F7

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts				1	2zzzzzzzzz			
8									
9	Numbered Liability Accounts								
10									
11	Lettered Accounts								
12									
13	Organizations								
14	Unused								
15	Supplier								
16	Unused								
17	Employee								
18	Unused								
19	Student Accounts								
20	Unused								
21									
22	Balance from Old Accounting System								
23	Prior Year's Income and Expense Acc								

Summary Link

Data Type   Summary Link   F7

Definition | Options |
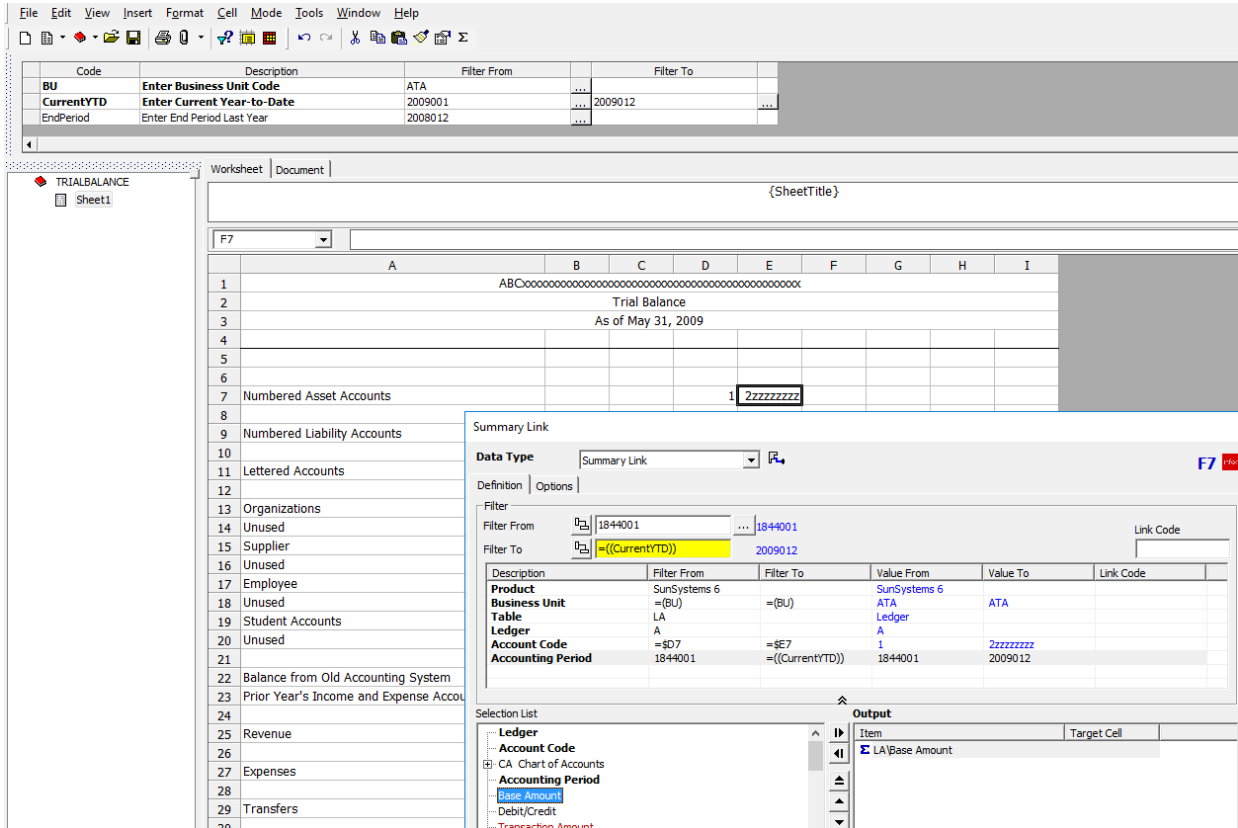
Filter
Filter From   =$D7   ...   1
Filter To   =$E7   2zzzzzzzzz

Link Code

Description	Filter From	Filter To	Value From	Value To	Link Code
Product	SunSystems 6		SunSystems 6		
Business Unit	=(BU)	=(BU)	ATA	ATA	
Table	LA		Ledger		
Ledger	A		A		
Account Code	=$D7	=$E7	1	2zzzzzzzzz	
Accounting Period					

- Let's take a moment to consider what we need as the Accounting Period.
  - Numbered accounts = Balance Sheet accounts
    - We want the combined balance of the specified group of Balance Sheet accounts
    - Because of the nature of the accounts, we want to pull in all transactions from the beginning of the organization
    - We don't know when the organization's accounting system started
    - We can enter a date we are sure will be older than the start period of the organization
    - One approach is to use 1844001 – a date that is easy to remember as Adventists, and a date that is definitely earlier than the start of the organization's accounting system
    - Accounting Period From   1844011
    - Accounting Period Filter To   link to the prompt by clicking in the Current Year to Date Prompt
  - Output   Base Amount

- Click OK

Step 6 - Build Query

We can copy the query we created and paste it into cells for the other queries.

- Right-click on cell F7
- Select Copy

E	F	G	H	I
xxxxxxxxxxx				
2zzzzzzzz	$1.00			
4zzzzzzzz				
Azzzzzzzz				
Bzzzzzzzz				
Czzzzzzzz				
Dzzzzzzzz				
Ezzzzzzzz				
Rzzzzzzzz				
Szzzzzzzz				
Zzzzzzzzz				
5zzzzzzzz				
9zzzzzzzz				
7zzzzzzzz				

Right-click menu contents:

- Define Criteria
- Clear Contents
- Cell ▶
- ↶ Undo
- ✂ Cut   Ctrl+X
- 📋 Copy   Ctrl+C
- 📋 Paste   Ctrl+V
- Format Cells ▶
- Insert ▶
- Delete ▶
- Sheet Properties
- Criteria View   Ctrl+Q
- Mode ▶
- 🖨 Print
- Formula ▶

- Right-click in cell F9
- Select Paste

Code	Description	Filter From		Filter To	
BU	Enter Business Unit Code	ATA	...		
CurrentYTD	Enter Current Year-to-Date	2009001	...	2009012	...
EndPeriod	Enter End Period Last Year	2008012	...		

TRIALBALANCE
Sheet1

Worksheet | Document

{SheetTitle}

A32

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz				
14	Unused		B	B	Bzzzzzzzz				
15	Supplier		C	C	Czzzzzzzz				
16	Unused		D	D	Dzzzzzzzz				
17	Employee		E	E	Ezzzzzzzz				
18	Unused		F to R	F	Rzzzzzzzz				
19	Student Accounts		S	S	Szzzzzzzz				
20	Unused		T to Z	T	Zzzzzzzz				
21									
22	Balance from Old Accounting System			5	5zzzzzzzz				
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz				
24									
25	Revenue			6	7zzzzzzzz				
26									
27	Expenses			8	98zzzzzzzz				
28									
29	Transfers			99	99zzzzzzzz				

- We can paste the query into all Lettered Account cells, which are also Balance Sheet accounts, and in the Balance from Old Accounting System cell
  - Highlight cells F13 through F20 and Paste the query
  - Highlight cell F22 and Paste the query

All Lettered Accounts and the Balance from Old Accounting System are Balance Sheet accounts.

The query will pull in a summary for each grouping in the Balance Sheet section of the Chart of Accounts. Composite balances pulled in will be the balances as of the Trial Balance run date. The balance from the prior accounting system will also be pulled in as of the Trial Balance run date.

The Balance from the Old Accounting System will include any transactions posted to accounts whose codes begin with 5. It may be that prior period adjustments may have been posted into account codes beginning with 5. Also, transactions may have been erroneously posted into these accounts. Our Trial Balance is designed to pull in all of that information so intelligent decisions can be made about it.

Code	Description	Filter From		Filter To	
BU	Enter Business Unit Code	ATA	...		
CurrentYTD	Enter Current Year-to-Date	2009001	...	2009012	...
EndPeriod	Enter End Period Last Year	2008012	...		

Worksheet | Document

TRIALBALANCE
　Sheet1

{SheetTitle}

H25

	A	B	C	D	E	F	G	H	I
1			ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx						
2			Trial Balance						
3			As of May 31, 2009						
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	$1.00			
14	Unused		B	B	Bzzzzzzzz	$1.00			
15	Supplier		C	C	Czzzzzzzz	$1.00			
16	Unused		D	D	Dzzzzzzzz	$1.00			
17	Employee		E	E	Ezzzzzzzz	$1.00			
18	Unused		F to R	F	Rzzzzzzzz	$1.00			
19	Student Accounts		S	S	Szzzzzzzz	$1.00			
20	Unused		T to Z	T	Zzzzzzzz	$1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	$1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz				
24									
25	Revenue			6	7zzzzzzzz				
26									
27	Expenses			8	98zzzzzzz				
28									
29	Transfers			99	99zzzzzzz				

- Right-click in cell F13.

SunPlus

{SheetTitle}

F13   =AGESMLK(1,"",$D13,$E13,-2,0)

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	$			
14	Unused		B	B	Bzzzzzzzz	$			
15	Supplier		C	C	Czzzzzzzz	$			
16	Unused		D	D	Dzzzzzzzz	$			
17	Employee		E	E	Ezzzzzzzz	$			
18	Unused		F to R	F	Rzzzzzzzz	$			
19	Student Accounts		S	S	Szzzzzzzz	$			
20	Unused		T to Z	T	Zzzzzzzz	$			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	$			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz				
24									
25	Revenue			6	7zzzzzzzz				
26									
27	Expenses			8	98zzzzzzz				
28									
29	Transfers			99	99zzzzzzz				
30									

Context menu:
- Define Criteria
- Clear Contents
- Cell ▶
- ↶ Undo
- ✂ Cut   Ctrl+X
- 📋 Copy   Ctrl+C
- 📋 Paste   Ctrl+V
- Format Cells ▶
- Insert ▶
- Delete ▶
- Sheet Properties
- Criteria View Ctrl+Q
- Mode ▶
- 🖨 Print
- Formula ▶

- Select Copy
  - Why copy F13, a query for a Balance Sheet accounts, for Income Statement Accounts?
  - Because the basic elements of the query are the same.
  - Simply modify the query to adjust it for the Income Statement Accounts.
- Right-click in cell F23
- Select Paste

Worksheet | Document |

{SheetTitle}

F23   ▼   =AGESMLK(1,"",$D23,$E23,-2,0)

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	$1.00			
14	Unused		B	B	Bzzzzzzzz	$1.00			
15	Supplier		C	C	Czzzzzzzz	$1.00			
16	Unused		D	D	Dzzzzzzzz	$1.00			
17	Employee		E	E	Ezzzzzzzz	$1.00			
18	Unused		F to R	F	Rzzzzzzzz	$1.00			
19	Student Accounts		S	S	Szzzzzzzz	$1.00			
20	Unused		T to Z	T	Zzzzzzzz	$1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	$1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	$1.00			
24									
25	Revenue			6	7zzzzzzzz				
26									
27	Expenses			8	98zzzzzzz				
28									
29	Transfers			99	99zzzzzzz				
30									
31									

- Double-click cell F23 to open the query

Take a good look at the settings in this query:

In the Filters, we can see the query is picking up the Business Unit by reference to the prompt and picking up the account codes correctly (the Filter From value for Account Code is now =$D23, which is correct for this cell). We need, however, to change the Accounting Period, because the query will pick up all transactions up to the Trial Balance date.

For Prior Year's Income and Expense Accounts, we only need transactions up to the end of last year. This is the reason we set up an Ending Period of Last Year prompt.

- Clear the Accounting Period Filter To field

Remember that on Trial Balances that include Current Year Revenue and Expense, you will have one figure representing the Fund Balance as of the End of Last Year. That is the query we are building here. This will pull in all of the Revenue and Expense transactions at the end of last year.

The figures in cells F22 and F23 give you the Total Beginning Net Assets of the organization. The Net Assets of the organization are the total of all increases minus the decreases and net assets of all previous periods – exactly what will be captured here. We will have all of the increases in net assets that have occurred since the SunPlus implementation for the site, as well as the total brought in from the previous accounting system.
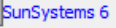
- Click OK to save that query
- Copy query from cell F13
- Paste query into cell F25
- Open the query to adjust the Accounting Period

- For this query – Revenue – we need the transactions from the current year. Clear the 1844001 value from the Accounting Period Filter From field

SunPlus

Summary Link

| Data Type | Summary Link | | | | F25 |

Definition | Options

Filter

| Filter From | | | ... | | | Link Code |
| Filter To | =((CurrentYTD)) | 2009012 | | | | |

Description	Filter From	Filter To	Value From	Value To	Link Code
Product	SunSystems 6		SunSystems 6		
Business Unit	=(BU)		ATA		
Table	LA		Ledger		
Ledger	A		A		
Account Code	=$D25	=$E25	6	7zzzzzzzz	
Accounting Period		=((CurrentYTD))		2009012	

Selection List

- Ledger
- **Account Code**
- ⊞ CA Chart of Accounts
- **Accounting Period**
- Base Amount
- Debit/Credit
- Transaction Amount
- ⊞ RT
- Base 2/Reporting Amount
- ⊞ RT2
- Memo Amount
- Base Currency Code
- Transaction Currency Code
- ⊞ CN Transaction Currency Code
- 2nd Base/Reporting Currency Code
- Rate
- Transaction Operator

Output

Item	Target Cell	
Σ LA\Base Amount	F25	

Activate Wind
Go to Settings to a

| Help | OK | Cancel |

- Click on the Current YTD Filter From prompt

- We can leave the Filter To value alone, because it already pulls in the Current Year Filter To. Click OK to save this query.

SunPlus

F25		=AGESMLK(1,"",$D25,$E25,-2,0)							

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	$1.00			
14	Unused		B	B	Bzzzzzzzz	$1.00			
15	Supplier		C	C	Czzzzzzzz	$1.00			
16	Unused		D	D	Dzzzzzzzz	$1.00			
17	Employee		E	E	Ezzzzzzzz	$1.00			
18	Unused		F to R	F	Rzzzzzzzz	$1.00			
19	Student Accounts		S	S	Szzzzzzzz	$1.00			
20	Unused		T to Z	T	Zzzzzzzz	$1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	$1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	$1.00			
24									
25	Revenue			6	7zzzzzzzz	$1.00			
26									
27	Expenses			8	98zzzzzzz				
28									
29	Transfers			99	99zzzzzzz				
30									

- Copy the query from cell F25
- Paste the query into cell F27

	F27		=AGESMLK(1,"",$D27,$E27,-2,0)						

	A	B	C	D	E	F	G	H	I
1			ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx						
2			Trial Balance						
3			As of May 31, 2009						
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	$1.00			
14	Unused		B	B	Bzzzzzzzz	$1.00			
15	Supplier		C	C	Czzzzzzzz	$1.00			
16	Unused		D	D	Dzzzzzzzz	$1.00			
17	Employee		E	E	Ezzzzzzzz	$1.00			
18	Unused		F to R	F	Rzzzzzzzz	$1.00			
19	Student Accounts		S	S	Szzzzzzzz	$1.00			
20	Unused		T to Z	T	Zzzzzzzz	$1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	$1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	$1.00			
24									
25	Revenue			6	7zzzzzzzz	$1.00			
26									
27	Expenses			8	98zzzzzzz	$1.00			
28									
29	Transfers			99	99zzzzzzz				
30									

No changes need to be made to the query in cell F27, because of the adjustments we made in the cell F25 query.

- Copy the query in cell F27
- Paste the query in cell F29

Because of the changes we made to the query in cell F27, we don't need to change it for cell F29.

Our queries for all of the account groupings have been made.

Step 7 - Create Totals

Now that the queries have been created, we can enter the formulas that will calculate the total of all the accounts.

- Click cell F31
- Type in the following formula:
  =F7+F9+F13+F14+F15+F16+F17+F18+F19+F20+F22+F23+F25+F27+F29

	A	B	C	D	E	F	G
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx						
2	Trial Balance						
3	As of December 31, 2016						
4							
5							
6							
7	Numbered Asset Accounts			1	2zzzzzzzz	1.00	
8							
9	Numbered Liability Accounts			3	4zzzzzzzz	1.00	
10							
11	Lettered Accounts						
12							
13	Organizations		A	A	Azzzzzzzz	1.00	
14	Unused		B	B	Bzzzzzzzz	1.00	
15	Supplier		C	C	Czzzzzzzz	1.00	
16	Unused		D	D	Dzzzzzzzz	1.00	
17	Employee		E	E	Ezzzzzzzz	1.00	
18	Unused		F to R	F	Rzzzzzzzz	1.00	
19	Student Accounts		S	S	Szzzzzzzz	1.00	
20	Unused		T to Z	T	Zzzzzzzz	1.00	
21							
22	Balance from Old Accounting System			5	5zzzzzzzz	1.00	
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	1.00	
24							
25	Revenue			6	7zzzzzzzz	1.00	
26							
27	Expenses			8	98zzzzzzz	1.00	
28							
29	Transfers			99	99zzzzzzz	1.00	
30							
31	Total	Should be zero				15.00	
33							
34							

The summary of all values is now displayed in cell F31.

Notice that the value in cell F31 is 15.00. You may wonder why. The 15.00 is a placeholder. It also shows we have set up a total of 15 $1.00 values. This is simply an addition of the individual values shown in the cells making up the total.

We can fix the formatting so that the values in the report will be displayed the way we want. I don't like the dollar signs, so let's remove them.

- Highlight the amount cells

	A	B	C	D	E	F	G	H	I
	F7		=AGESMLK(1,"",$D7,$E7,-2,0)						
1		ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx							
2			Trial Balance						
3			As of May 31, 2009						
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	$1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	$1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	$1.00			
14	Unused		B	B	Bzzzzzzzz	$1.00			
15	Supplier		C	C	Czzzzzzzz	$1.00			
16	Unused		D	D	Dzzzzzzzz	$1.00			
17	Employee		E	E	Ezzzzzzzz	$1.00			
18	Unused		F to R	F	Rzzzzzzzz	$1.00			
19	Student Accounts		S	S	Szzzzzzzz	$1.00			
20	Unused		T to Z	T	Zzzzzzzz	$1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	$1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	$1.00			
24									
25	Revenue			6	7zzzzzzzz	$1.00			
26									
27	Expenses			8	98zzzzzzz	$1.00			
28									
29	Transfers			99	99zzzzzzz	$1.00			
30									
31						15.00			
32									

- Click the Comma icon `,`

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	1.00			
14	Unused		B	B	Bzzzzzzzz	1.00			
15	Supplier		C	C	Czzzzzzzz	1.00			
16	Unused		D	D	Dzzzzzzzz	1.00			
17	Employee		E	E	Ezzzzzzzz	1.00			
18	Unused		F to R	F	Rzzzzzzzz	1.00			
19	Student Accounts		S	S	Szzzzzzzz	1.00			
20	Unused		T to Z	T	Zzzzzzzz	1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	1.00			
24									
25	Revenue			6	7zzzzzzzz	1.00			
26									
27	Expenses			8	98zzzzzzz	1.00			
28									
29	Transfers			99	99zzzzzzz	1.00			
30									
31						15.00			
32									

Notice that the dollar signs are now removed.

- Let's underline the total. Click cell F29
- Click the Borders icon

- Select the bottom line
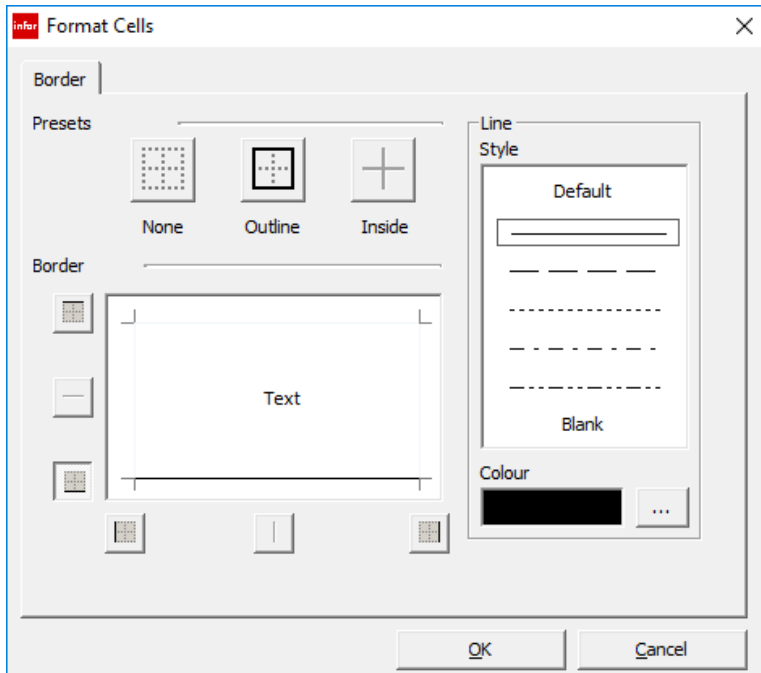
- Click OK
- Let's also include a double underline to indicate the end of the report. Click cell F32
- Click the Borders icon
- Select top and bottom lines

- Click OK
- Pull up the bottom border of row 32 to minimize the height of the row

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	1.00			
14	Unused		B	B	Bzzzzzzzz	1.00			
15	Supplier		C	C	Czzzzzzzz	1.00			
16	Unused		D	D	Dzzzzzzzz	1.00			
17	Employee		E	E	Ezzzzzzzz	1.00			
18	Unused		F to R	F	Rzzzzzzzz	1.00			
19	Student Accounts		S	S	Szzzzzzzz	1.00			
20	Unused		T to Z	T	Zzzzzzzz	1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	1.00			
24									
25	Revenue			6	7zzzzzzzz	1.00			
26									
27	Expenses			8	98zzzzzzz	1.00			
28									
29	Transfers			99	99zzzzzzz	1.00			
30									
31						15.00			

- Type Total into cell A31
- Type "Should be Zero" into cell B31
- Expand the width of column B

	A	B	C	D	E	F	G	H	I
1	ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx								
2	Trial Balance								
3	As of May 31, 2009								
4									
5									
6									
7	Numbered Asset Accounts			1	2zzzzzzzz	1.00			
8									
9	Numbered Liability Accounts			3	4zzzzzzzz	1.00			
10									
11	Lettered Accounts								
12									
13	Organizations		A	A	Azzzzzzzz	1.00			
14	Unused		B	B	Bzzzzzzzz	1.00			
15	Supplier		C	C	Czzzzzzzz	1.00			
16	Unused		D	D	Dzzzzzzzz	1.00			
17	Employee		E	E	Ezzzzzzzz	1.00			
18	Unused		F to R	F	Rzzzzzzzz	1.00			
19	Student Accounts		S	S	Szzzzzzzz	1.00			
20	Unused		T to Z	T	Zzzzzzzz	1.00			
21									
22	Balance from Old Accounting System			5	5zzzzzzzz	1.00			
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	1.00			
24									
25	Revenue			6	7zzzzzzzz	1.00			
26									
27	Expenses			8	98zzzzzzz	1.00			
28									
29	Transfers			99	99zzzzzzz	1.00			
30									
31	Total	Should be zero				15.00			
33									

Our Trial Balance is looking great!

Step 8 - Preliminary Extract

Let's extract the Trial Balance to see what we get.

Remember, we need a total of zero.

- Click the Query icon
- Set the Current Year prompt values to 2016001 to 2016010
- Set the End Period Last Year

Code	Description	Filter From		Filter To	
BU	Enter Business Unit Code	ATA	...		
CurrentYTD	Enter Current Year-to-Date	2016001	...	2016010	...
EndPeriod	Enter End Period Last Year	2015012	...		

It may seem like a lot of work to have to set these prompts; but if you are using this report in an organization, the prompts can be set in the first period of the accounting year. Then you only have to change one prompt as you increment through the months.

- Click the Calculate icon
- Click Extract Primary Worksheets
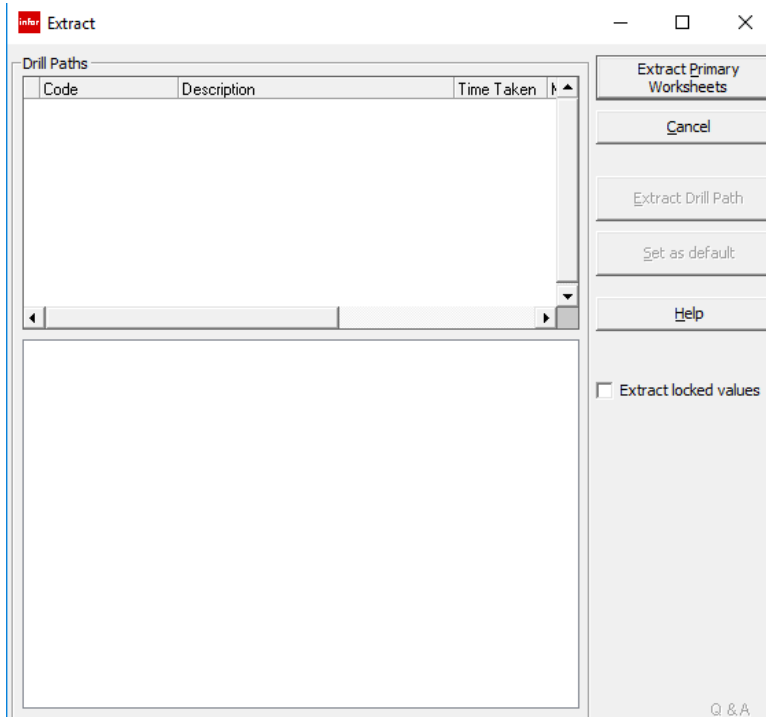
We got the zero we are looking for!

But our date in the Header is incorrect.

- Click on row 3
- Type in "As of October 31, 2016"

	A	B	C	D	E	F	G
					As of October 31, 2016		
1			ABCxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx					
2			Trial Balance					
3			As of October 31, 2016					
4								
5								
6								
7	Numbered Asset Accounts			1	2zzzzzzzz	1.00		
8								
9	Numbered Liability Accounts			3	4zzzzzzzz	1.00		
10								
11	Lettered Accounts							
12								
13	Organizations		A	A	Azzzzzzzz	1.00		
14	Unused		B	B	Bzzzzzzzz	1.00		
15	Supplier		C	C	Czzzzzzzz	1.00		
16	Unused		D	D	Dzzzzzzzz	1.00		
17	Employee		E	E	Ezzzzzzzz	1.00		
18	Unused		F to R	F	Rzzzzzzzz	1.00		
19	Student Accounts		S	S	Szzzzzzzz	1.00		
20	Unused		T to Z	T	Zzzzzzzzz	1.00		
21								
22	Balance from Old Accounting System			5	5zzzzzzzz	1.00		
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	1.00		
24								
25	Revenue			6	7zzzzzzzz	1.00		
26								
27	Expenses			8	98zzzzzzz	1.00		
28								
29	Transfers			99	99zzzzzzz	1.00		
30								
31	Total	Should be zero				15.00		
33								

- Extract the report again

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	A	B	C	D	E	F	G	H
				Sheet1				
1			Adventist Demonstration Business Unit					
2			Trial Balance					
3			As of October 31, 2016					
4								
5								
6								
7	Numbered Asset Accounts			1	2zzzzzzzz	30,807,061.95		
8								
9	Numbered Liability Accounts			3	4zzzzzzzz	-8,544,516.10		
10								
11	Lettered Accounts							
12								
13	Organizations		A	A	Azzzzzzzz	-32,093.32		
14	Unused		B	B	Bzzzzzzzz	0.00		
15	Supplier		C	C	Czzzzzzzz	-747,198.19		
16	Unused		D	D	Dzzzzzzzz	-100.00		
17	Employee		E	E	Ezzzzzzzz	-457.48		
18	Unused		F to R	F	Rzzzzzzzz	0.00		
19	Student Accounts		S	S	Szzzzzzzz	0.00		
20	Unused		T to Z	T	Zzzzzzzz	0.00		
21								
22	Balance from Old Accounting System			5	5zzzzzzzz	-9,311,442.35		
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	-10,606,087.46		
24								
25	Revenue			6	7zzzzzzzz	-1,590,427.74		
26								
27	Expenses			8	98zzzzzzz	25,260.69		
28								
29	Transfers			99	99zzzzzzz	0.00		
30								
31	Total	Should be zero				-0.00		
33								

One comment about the Total in our demonstration example. It is displayed as a negative amount. That is caused by an import file somewhere in our demonstration data that imported a fraction of a penny. We will simply ignore it for the purposes of this demonstration.

Step 9 - Create Drill Downs

We can now drill down on the Numbered Asset Accounts figure.

You can decide which figure components you want to drill into. For this first drill, let's drill to Fund, Account Code, and Description.

- Click on the number in cell F7

- Click the drilldown icon
- Choose Specify
- Select Account Code, Description, and the L3/Analysis Code

- Click OK

- Let's try another drill. Click on Sheet1 in the directory pane and choose Remove Dependent Worksheets

- Click Yes to confirm
- Click on cell F7
- Select the Drilldown icon

This time let's decide how our drill results will be displayed. Let's have the first column of the drill down results to show the Fund, the second column to show Account Code, and the third column to show Account Description.

By default, drill down results will be sorted in the order in which the Output values are listed. We want to sort by Account Code in spite of the fact we want to display the Fund in the first column. We can set that sort order.

- Select Outputs:
  - o F3 Analysis Code
  - o Account Code
  - o Description

- Click on Account Code in the Output Pane

- Click the Sort icon in the partition between the Selection List and Output panes

- Select Account Code in the Selection List pane in the lower half of the Sorting interface
- Pull Account Code into the Sorting pane at the top of the Sorting interface

Notice there is now a Sort Number of 1 to the right of the Account Code Data Item in the upper pane

- Click OK

- Click OK again to extract the drilldown

Notice that the Accounts are sorted in Account Code order, even though the first column holds the Fund Analysis Code.

- Let's try something else. Right-click on the title of the drill down displayed in the directory pane
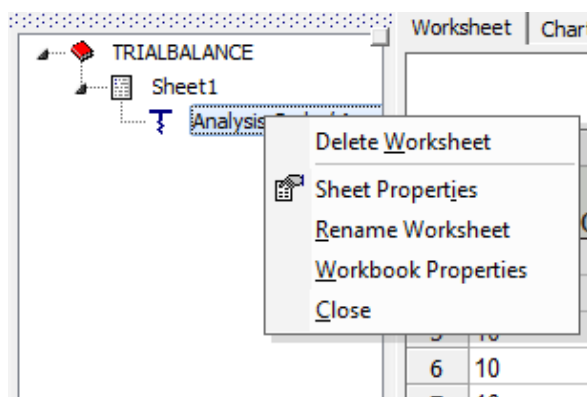
- Select Rename Worksheet
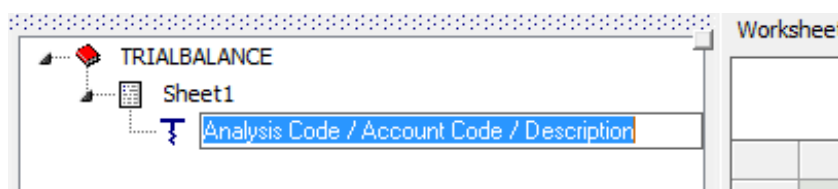
- Type in "Numbered Asset Accounts"
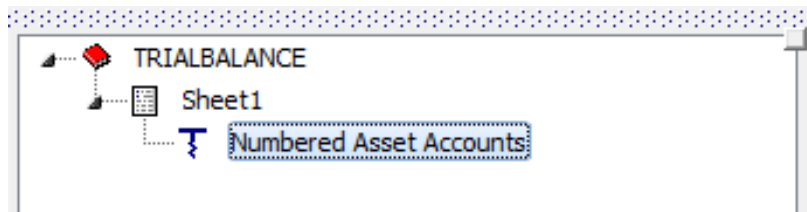
- Click the File menu on the menu bar
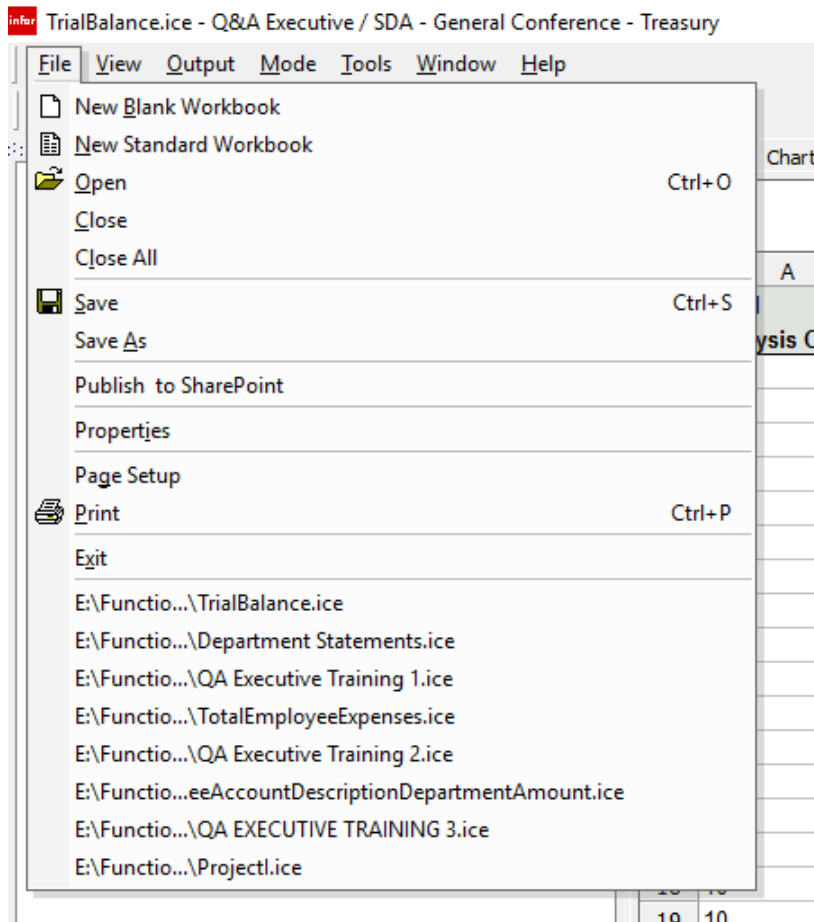
- Select Save As
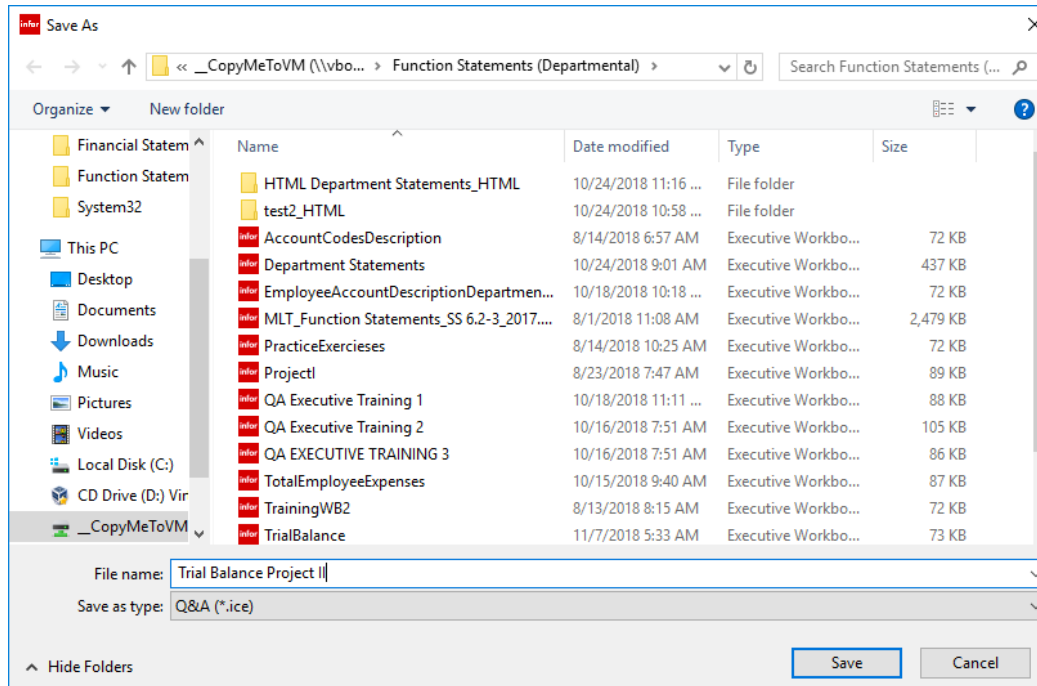
- Name the file Trial Balance Project II
- Click Save
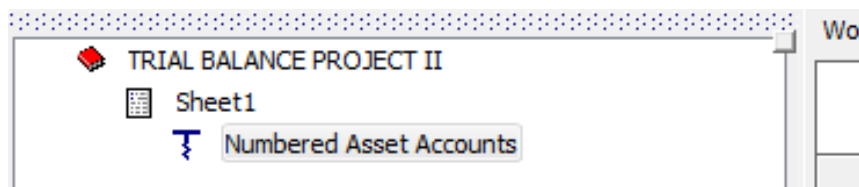
Notice that our Workbook is now named Trial Balance Project II in our directory tree.

If I click on Trial Balance Project II, I open the Trial Balance Summary. If I click on the Numbered Asset Accounts, I open that drill down.

We will continue to set up drills for each of the figures in the summary sheet.

- Open the Trial Balance Summary

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Worksheet | Document

Sheet1

	A	B	C	D	E	F	G	H
1	Adventist Demonstration Business Unit							
2	Trial Balance							
3	As of October 31, 2016							
4								
5								
6								
7	Numbered Asset Accounts			1	2zzzzzzzz	30,807,061.95		
8								
9	Numbered Liability Accounts			3	4zzzzzzzz	-8,544,516.10		
10								
11	Lettered Accounts							
12								
13	Organizations		A	A	Azzzzzzzz	-32,093.32		
14	Unused		B	B	Bzzzzzzzz	0.00		
15	Supplier		C	C	Czzzzzzzz	-747,198.19		
16	Unused		D	D	Dzzzzzzzz	-100.00		
17	Employee		E	E	Ezzzzzzzz	-457.48		
18	Unused		F to R	F	Rzzzzzzzz	0.00		
19	Student Accounts		S	S	Szzzzzzzz	0.00		
20	Unused		T to Z	T	Zzzzzzzzz	0.00		
21								
22	Balance from Old Accounting System			5	5zzzzzzzz	-9,311,442.35		
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	-10,606,087.46		
24								
25	Revenue			6	7zzzzzzzz	-1,590,427.74		
26								
27	Expenses			8	98zzzzzzz	25,260.69		
28								
29	Transfers			99	99zzzzzzz	0.00		
30								
31	Total	Should be zero				-0.00		
33								

- Click F9
- Click the drilldown icon
- Specify F3 Analysis Code, Account Code, and Description

File View Output Mode Tools Window Help

Σ -12488813.73   -3122203.43

TRIAL BALANCE PROJECT II
   Sheet1
     Numbered Asset Accounts
     Analysis Code / Account Code / Description

Worksheet | Chart

Analysis Code / Account Code / Description

	A	B	C	D
1	**Fund**	**Ledger**	**Chart of Accounts**	**Ledger**
2	**Analysis Code**	**Account Code**	**Description**	**Base Amount**
3	10	338501	Exchange Gain/(Loss) Clearing	1176.57
4	20	338501	Exchange Gain/(Loss) Clearing	0.00
5	10	361COMBI01	TF Combined Offerings	-6240666.66
6	10	361TITHE01	TF Tithes	-2389473.04
7	10	362ANB821	TF Higland View Academy	-4509.54
8	10	362ANBM3L	TF Takoma Academy	-7540.00
9	10	368ADVEN01	TF Adventist Frontier Mission Fund	-15430.00
10	10	368AIDSH01	TF AIDS HIV Fund	-18940.00
11	10	368ROOFS01	TF Roof for Africa Fund	-12750.00
12	10	368YMCAS01	TF YMCA Scholarship Fund	-5734.21
13	10	368YOUTH01	TF Youth Camporee Fund	-8430.00
14	**Total**			**-8702296.88**

- Rename the second drilldown in the directory tree "Numbered Liability Accounts"

- Return to the Trial Balance Summary

- Run the Analysis Code, Account Code, and Description drilldown on the Organizations account

- Rename the Organizational drilldown "Organizations Accounts"

- Continue working your way down the Summary sheet, creating the drilldown for each of the Lettered Account groupings, with the exception of Balance from Old Accounting System and Prior Year's Income and Expense Accounts figures.

If an auditor is interested in drill down on either of these accounts, I suggest drilling down based on posted date, just to investigate whether any entries have been posted to either of those accounts after the closing of the last audit.

- Rename each of the drilldowns according to the relevant lettered accounts

We need to create a different drill down for our Revenue, Expense, and Transfer accounts. For these accounts we can't simply drill down on Fund. We need to drill down by Account Code, Description, Resources, Fund, Function, and Restriction.

- Return to the Trial Balance Summary sheet
- Click on cell F25
- Select the drill down icon
- Select Specify
- Choose the following outputs (you can choose the order you want to show these values):
  - Account Code
  - Description
  - Resources
  - Fund
  - Function
  - Restriction

- Reorder the Output items to:
    - LA\L1\Name
    - LA\L3\Name
    - LA\L4\Name
    - LA\L5\Name
    - Account Code
    - Description
    - Base Amount
- Set Account Code sort order to 1

- Click OK

Name / Name / Name / Name / Account Code / Description

	A	B	C	D	E	F	G
1	Resource	Fund	Function	Restriction	Ledger	Chart of Accounts	Ledger
2	Name	Name	Name	Name	Account Code	Description	Base Amount
3	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	611110	Tithe from Local Churches	-263663.00
4	Unallocated Tithe Resources	Operating Fund	Congressional District No. 2	Tithe Restricted	611110	Tithe from Local Churches	-279824.00
5	Unallocated Tithe Resources	Operating Fund	Potomac River District No. 5	Tithe Restricted	611110	Tithe from Local Churches	-586247.00
6	Unallocated Tithe Resources	Operating Fund	Tidal Basin District No. 6	Tithe Restricted	611110	Tithe from Local Churches	-281355.00
7	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	36912.82
8	Unallocated Tithe Resources	Operating Fund	Congressional District No. 2	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	39175.36
9	Unallocated Tithe Resources	Operating Fund	Potomac River District No. 5	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	82074.58
10	Unallocated Tithe Resources	Operating Fund	Tidal Basin District No. 6	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	39389.70
11	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	617120	Tithe % of Direct Tithe to Columbia	52732.60
12	Unallocated Tithe Resources	Operating Fund	Congressional District No. 2	Tithe Restricted	617120	Tithe % of Direct Tithe to Columbia	55964.80
13	Unallocated Tithe Resources	Operating Fund	Potomac River District No. 5	Tithe Restricted	617120	Tithe % of Direct Tithe to Columbia	117249.40
14	Unallocated Tithe Resources	Operating Fund	Tidal Basin District No. 6	Tithe Restricted	617120	Tithe % of Direct Tithe to Columbia	56271.00
15	Unallocated Nontithe Resources	Operating Fund	Arlington District No. 1	Unrestricted	634110	Combined Offerings	-171310.00
16	Unallocated Nontithe Resources	Operating Fund	Congressional District No. 2	Unrestricted	634110	Combined Offerings	-189071.00
17	Unallocated Nontithe Resources	Operating Fund	Potomac River District No. 5	Unrestricted	634110	Combined Offerings	-386413.00
18	Unallocated Nontithe Resources	Operating Fund	Tidal Basin District No. 6	Unrestricted	634110	Combined Offerings	-195434.00
19	Unallocated Nontithe Resources	Operating Fund	Arlington District No. 1	Unrestricted	634111	Combined Offerings % to Higher Or	102786.00
20	Unallocated Nontithe Resources	Operating Fund	Congressional District No. 2	Unrestricted	634111	Combined Offerings % to Higher Or	113442.60
21	Unallocated Nontithe Resources	Operating Fund	Potomac River District No. 5	Unrestricted	634111	Combined Offerings % to Higher Or	231847.80
22	Unallocated Nontithe Resources	Operating Fund	Tidal Basin District No. 6	Unrestricted	634111	Combined Offerings % to Higher Or	117260.40
23	Unallocated Nontithe Resources	Operating Fund	Arlington District No. 1	Unrestricted	634112	Combined Offerings % for Allocated	68524.00
24	Unallocated Nontithe Resources	Operating Fund	Congressional District No. 2	Unrestricted	634112	Combined Offerings % for Allocated	75628.40
25	Unallocated Nontithe Resources	Operating Fund	Potomac River District No. 5	Unrestricted	634112	Combined Offerings % for Allocated	154565.20
26	Unallocated Nontithe Resources	Operating Fund	Tidal Basin District No. 6	Unrestricted	634112	Combined Offerings % for Allocated	78173.60
27	AFC Conference Development	Operating Fund	General Function Services	Unrestricted	678110	Resource/Function/Project Funding	-188445.60
28	AFO Bursary Fund	Operating Fund	General Function Services	Tithe Restricted	678110	Resource/Function/Project Funding	-141108.90
29	AFO Disaster & Famine Relief	Operating Fund	General Function Services	Unrestricted	678110	Resource/Function/Project Funding	-188445.60
30	AFO Voice of Prophecy Fund	Operating Fund	General Function Services	Tithe Restricted	678110	Resource/Function/Project Funding	-141108.90
31	Total						-1590427.74

- Rename the drill down Revenue Accounts

Revenue Accounts

	A	B	C	D	E	F	G
1	Resource	Fund	Function	Restriction	Ledger	Chart of Accounts	Ledger
2	Name	Name	Name	Name	Account Code	Description	Base Amount
3	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	611110	Tithe from Local Churches	-263663.00
4	Unallocated Tithe Resources	Operating Fund	Congressional District No. 2	Tithe Restricted	611110	Tithe from Local Churches	-279824.00
5	Unallocated Tithe Resources	Operating Fund	Potomac River District No. 5	Tithe Restricted	611110	Tithe from Local Churches	-586247.00
6	Unallocated Tithe Resources	Operating Fund	Tidal Basin District No. 6	Tithe Restricted	611110	Tithe from Local Churches	-281355.00
7	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	36912.82
8	Unallocated Tithe Resources	Operating Fund	Congressional District No. 2	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	39175.36
9	Unallocated Tithe Resources	Operating Fund	Potomac River District No. 5	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	82074.58
10	Unallocated Tithe Resources	Operating Fund	Tidal Basin District No. 6	Tithe Restricted	617110	Tithe of Tithes to Columbia Union	39389.70
11	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	617120	Tithe % of Direct Tithe to Columbia	52732.60

- Return to the Trial Balance Summary sheet
- Click cell F27
- Click the drill down icon
- Select Specify
- Select the following outputs:
  - o LA\L1|Name
  - o LA\L3\Name
  - o LA\L4\Name
  - o LA\L5\Name
  - o Account Code
  - o Description
  - o Base Amount
- Set Account Code sort order to 1

Drilldown dialog

Criteria | Options

Filter

Filter From: SunSystems 6 ... SunSystems 6

Description	Filter From	Filter To	Value From	Value To
Product	SunSystems 6		SunSystems 6	
Business Unit	=(BU)		ATA	
Table	LA		Ledger	
Ledger	A		A	
Account Code	8	98zzzzzzz	8	98zzzzzzz
Accounting Period	=(CurrentYTD)	=((CurrentYTD))	2016001	2016010

Selection List

- Ledger
- **Account Code**
- CA Chart of Accounts
- **Accounting Period**
- Base Amount
- Debit/Credit
- Transaction Amount
- RT
- Base 2/Reporting Amount
- RT2
- Memo Amount
- Base Currency Code
- Transaction Currency Code
- CN Transaction Currency Code
- 2nd Base/Reporting Currency Code
- Rate
- Transaction Operator

Output

Item	Sort Number
LA\L1\Name	
LA\L3\Name	
LA\L4\Name	
LA\L5\Name	
LA\Account Code	1
LA\CA\Description	
Σ LA\Base Amount	

OK / Cancel / Help

- Click OK
- Rename the drilldown Expense Accounts

TRIAL BALANCE PROJECT II
Sheet1
- Numbered Asset Accounts
- Numbered Liability Accounts
- Organizations Accounts
- Unused Accounts
- Supplier Accounts
- Unused Accounts
- Employee Accounts
- Unused Accounts
- Student Accounts
- Unused Accounts
- Revenue Accounts
- Expense Accounts

Worksheet | Chart

Expense Accounts

|	A	B	C	D	E	F	G
1	Resource	Fund	Function	Restriction	Ledger	Chart of Accounts	Ledger
2	Name	Name	Name	Name	Account Code	Description	Base Amount
3	Unallocated Tithe Resources	Operating Fund	Publishing	Tithe Restricted	811110	Salary (Regular)	10000.00
4	Unallocated Tithe Resources	Operating Fund	Accounting	Tithe Restricted	881110	Office Supplies & Expense	401.00
5	Unallocated Tithe Resources	Operating Fund	Arlington District No. 1	Tithe Restricted	881110	Office Supplies & Expense	209.00
6	Unallocated Tithe Resources	Operating Fund	Children's Ministries	Tithe Restricted	881110	Office Supplies & Expense	330.00
7	Unallocated Tithe Resources	Operating Fund	Communication	Tithe Restricted	881110	Office Supplies & Expense	100.00
8	Unallocated Tithe Resources	Operating Fund	Congressional District I	Tithe Restricted	881110	Office Supplies & Expense	80.00
9	Unallocated Tithe Resources	Operating Fund	Education	Tithe Restricted	881110	Office Supplies & Expense	453.00
10	Unallocated Tithe Resources	Operating Fund	Executive Secretary	Tithe Restricted	881110	Office Supplies & Expense	229.00
11	Unallocated Tithe Resources	Operating Fund	Family Ministries	Tithe Restricted	881110	Office Supplies & Expense	275.00
12	Unallocated Tithe Resources	Operating Fund	Georgetown District No	Tithe Restricted	881110	Office Supplies & Expense	180.00
13	Unallocated Tithe Resources	Operating Fund	Health Ministry	Tithe Restricted	881110	Office Supplies & Expense	300.00
14	Unallocated Tithe Resources	Operating Fund	In House Operation	Tithe Restricted	881110	Office Supplies & Expense	523.50

- You may have noticed that previous drill specifications are retained by the system and can be re-selected. These can be deleted or renamed to make them more user-friendly. Go to the drilldown icon.
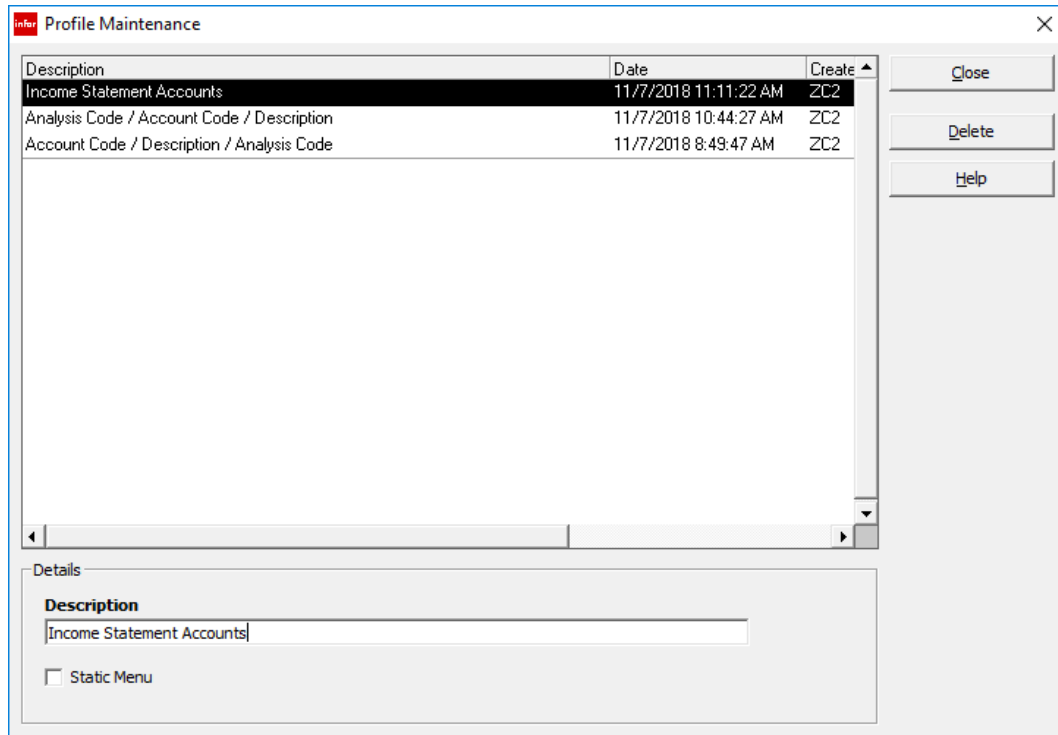- Click Edit
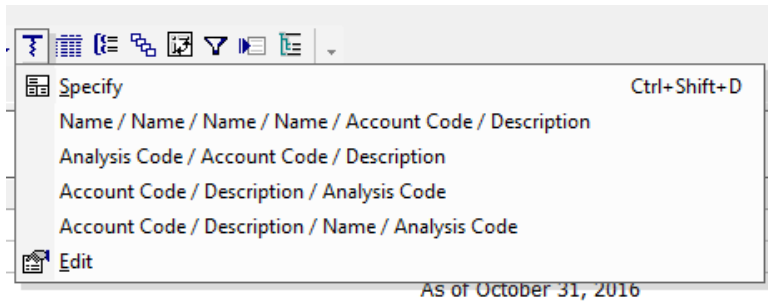
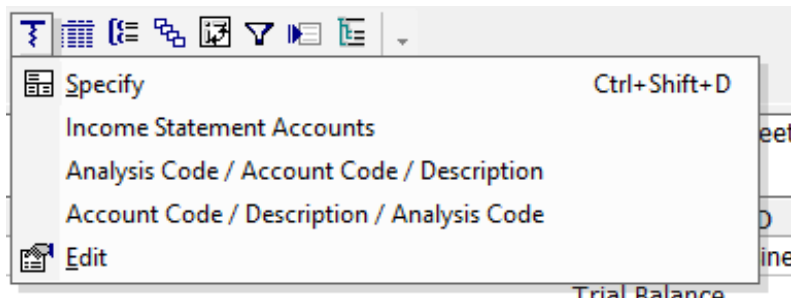- Select the drill you want to delete
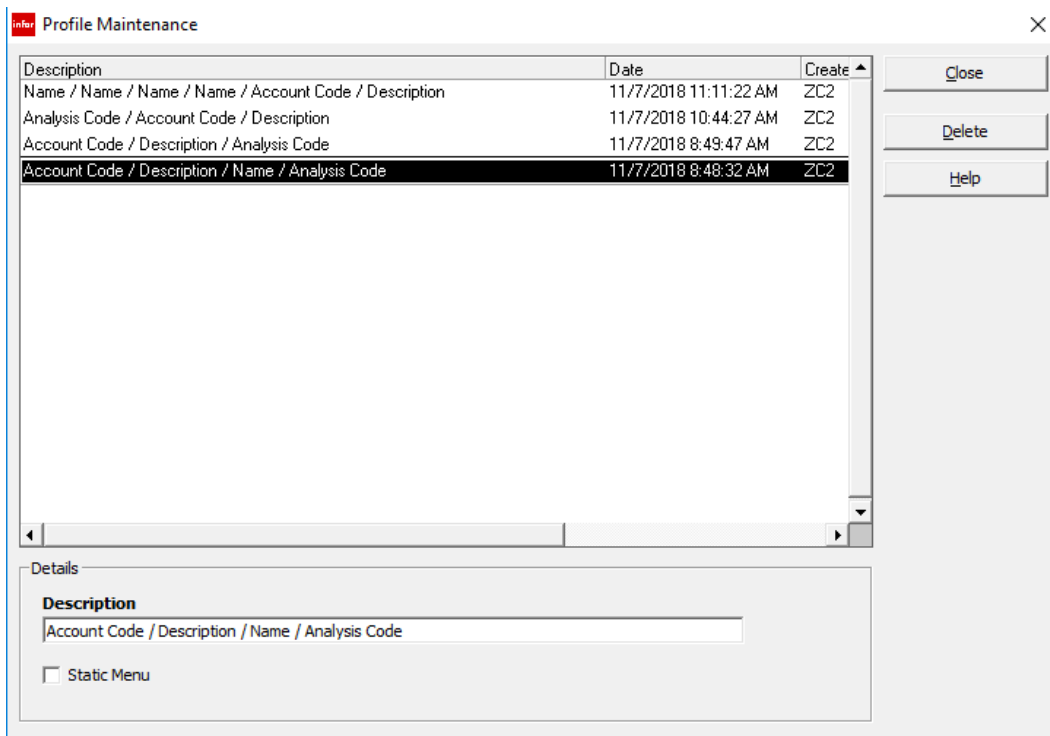
- Click Delete
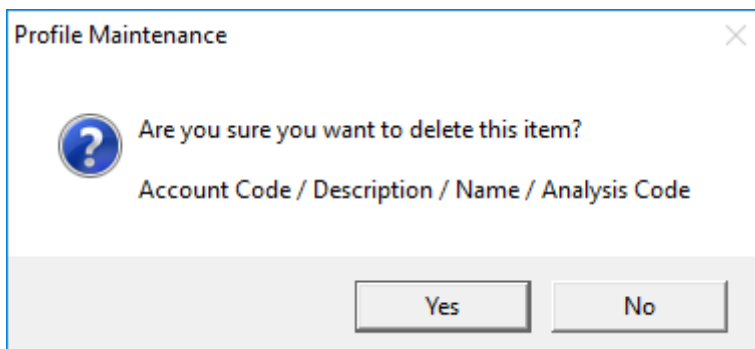
- To rename a drill, select it from the list in the interface
- Type in the Description you want for the drill

- Click Close
- Let's reopen the drilldown list to see if the changes we made are in the list

- Let's save the drill paths we have created

File **View** **Output** **Mode** **Tools** **Window** **Help**

TRIAL BALANCE PROJECT II
- Sheet1
  - Numbered Asset Accounts
  - Numbered Liability Accounts
  - Organizational Accounts
  - Unused Accounts
  - Supplier Accounts
  - Unused Accounts
  - Employee Accounts
  - Unused Accounts
  - Student Accounts
  - Unused Accounts
  - Revenue Accounts
  - Expense Accounts

Worksheet | Document

Sheet1

	A	B	C	D	E	F	G
1	Adventist Test Business Unit						
2	Trial Balance						
3	As of October 31, 2016						
4							
5							
6							
7	Numbered Asset Accounts			1	2zzzzzzzz	30,807,061.95	
8							
9	Numbered Liability Accounts			3	4zzzzzzzz	-8,544,516.10	
10							
11	Lettered Accounts						
12							
13	Organizations		A	A	Azzzzzzzz	-32,093.32	
14	Unused		B	B	Bzzzzzzzz	0.00	
15	Supplier		C	C	Czzzzzzzz	-747,198.19	
16	Unused		D	D	Dzzzzzzzz	-100.00	
17	Employee		E	E	Ezzzzzzzz	-457.48	
18	Unused		F to R	F	Rzzzzzzzz	0.00	
19	Student Accounts		S	S	Szzzzzzzz	0.00	
20	Unused		T to Z	T	Zzzzzzzz	0.00	
21							
22	Balance from Old Accounting System			5	5zzzzzzzz	-9,311,442.35	
23	Prior Year's Income and Expense Accounts			6	9zzzzzzzz	-10,606,087.46	
24							
25	Revenue			6	7zzzzzzzz	-1,590,427.74	
26							
27	Expenses			8	98zzzzzzz	25,260.69	
28							
29	Transfers			99	99zzzzzzz	0.00	
30							
31	Total	Should be zero				-0.00	
33							

- Click the Drill Path Maintenance icon
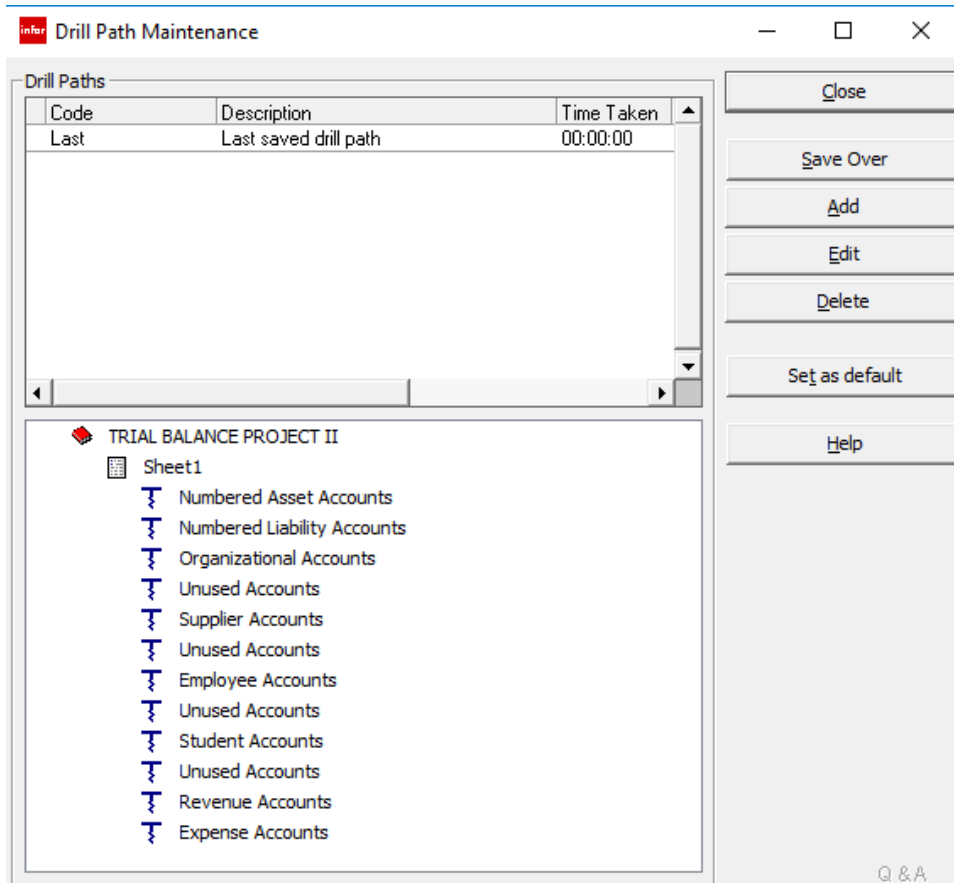
- Click the Save Over button
- Click Close

Step 10 - Final Extract

Our project is basically finished! Let's take a look at it.

This time let's try the report on a new organization.

- Return to the Summary sheet
- Click the prompt icon
- Change the Business Unit to TST
- Click the Extract icon

- Extract Drill Path

- Be sure to Save the entire project
- We can click on each of the drills in the directory tree and see the results
- In each of the drills, we can perform further drills. Click the Revenue Accounts drill
- Click one of the Base Amount figures
- Select the drill down icon
- Specify the transaction details you want to see
  - o Date
  - o Journal Number
  - o Line Number
  - o Journal Type
  - o Transaction Reference
  - o Description

- Click OK

- You can drill on any of the figures to get to more details.