



FlockBase Accounting

Fund Accounting Software for Churches

User Guide



Table of Contents

An Overview of Fund Accounting	1
Why is fund accounting necessary?	1
What are the options for fund accounting?	1
Sample List of Funds	2
Sample Chart of Accounts	2
Sample Transactions for Fund Accounting	3
Sample Deposit	3
Sample Check	3
Initial Login	4
Welcome Screen	4
Sample Data	4
Registering FlockBase Accounting	4
Logging In	5
Setup	6
Setup Menu	6
Church Information	7
Closing a Screen, Window or Tab	7
Users	8
Funds	8
Departments	9
Chart of Accounts	9
Budget	11
Payroll Items	12
Payees	13
Employees	14
Vendors	14
Classes	15
Closed Date	15
Deposit Import	16
Link to FlockBase Membership & Contribution Program	16
Backup Data	17

Entering Beginning Balances.....	18
Optional Methods of Entering Beginning Balances	18
Option #1. You are a new church and you just need to enter the first deposit to open the bank account.....	18
Option #2. You are an existing church and you are starting to use FlockBase Accounting at the beginning of a new year.....	19
Option #3. You are an existing church and you are starting to use FlockBase Accounting during the middle of a year	20
Setting up initial bank account and credit card reconciliations.....	21
Using FlockBase Accounting	24
Main Menu.....	24
Register	25
Entering Checks.....	26
Adding a Payee on the Fly	27
Assigning Checks to Expense Accounts.....	27
Recalling Transactions for Payee	28
Entering a Paycheck	29
Calculating Paycheck.....	29
Entering Deposits	32
Entering a Deposit Manually.....	33
Importing a Deposit	34
Find A Transaction	36
Print a Check Run	37
Reconcile Accounts	37
Reconciliations List.....	38
Perform a Reconciliation.....	38
Direct Deposit (for Paychecks only)	39
Marking a Paycheck for Direct Deposit.....	39
Setting up Bank Information for Employee Direct Deposits.....	40
Journal Entries.....	40
Journal Entry List.....	41
Entering Journal Entries	42
Memorized and Scheduled Transactions.....	43
Memorize a Transaction	43

Schedule a Transaction	43
Process a Memorized or Scheduled Transaction	43
Reports	45
Reports Menu	45
Profit & Loss Reports	46
Profit & Loss by Fund	47
General Ledger Report	48
Balance Sheet Roll Forward Report	48
Budget Reports	49
Network Users	50

Copyright 2014 ©
Owen & Walker Software Solutions
3115 Fort Worth Hwy Ste 100
Weatherford, TX 76087
(877) 883-5625
www.flockbase.com

An Overview of Fund Accounting

Many churches struggle with accounting for their various funds. This section will explain why fund accounting is necessary. It will explain the optional methods for fund accounting. Finally, it will provide sample funds, accounts and transactions.

Why is fund accounting necessary?

If a church accepts contributions that have been designated or restricted for a specific purpose, the church has a legal and moral obligation to account for those funds in a manner that ensures that the funds are spent in accordance with the designation or restriction.

Consider this example:

A contributor donates \$10,000 to the church with the restriction that the funds must be used for the purchase of a new piano for the church. The church intends to buy a new piano, but the new piano is going to cost \$15,000. The church decides to hold the \$10,000 until the additional \$5,000 is raised from other donors. During this process, the church must account for these funds separately from their general operating fund. The church should account for these restricted funds using a “New Piano Fund.”

What are the options for fund accounting?

Churches use a variety of methods to account for restricted funds.

1. **Maintain a separate bank account for each restricted fund:** This is the oldest and most simplest method for tracking restricted funds. For example, if a church has a General Fund and a Building Fund, they could have one bank account which holds the General Fund and one bank account which holds the Building Fund. This method is commonly used by small churches and can work well if the church only has one or two restricted funds. However, many churches accumulate a long list of restricted funds over the course of time and, therefore, it becomes impractical to have a separate bank account for each restricted fund.
2. **Use a business accounting package:** Many churches use one of the popular off-the-shelf business accounting packages for their church accounting. While many of these business packages handle most accounting functions quite well, they are not designed to account for restricted funds. While some of the business packages advertise that they can account for restricted funds through a complicated set of procedures within their software, most users who have actually tried to implement those procedures will testify that the procedures are not easy to follow and that the process is susceptible to mistakes and, therefore, errors.
3. **Use fund accounting software specifically designed for churches:** FlockBase Accounting software has been specifically designed to account for a church’s General Fund as well as all of the church’s Restricted Funds. By linking income and expense accounts to the various funds, fund balances are tracked by simply coding checks and deposits to the appropriate income and expense accounts. In other words, the church can have just one bank account and the software can still track the balance of an unlimited number of restricted funds.

Sample List of Funds

Here is a sample list of Funds:

General Fund	Tracks the church's undesignated contributions and general operating expenses
Building Fund	Tracks contributions restricted for the purpose of building/buying a new building
New Piano Fund	Tracks contributions restricted for the purpose of buying a new piano
Youth Camp Fund	Tracks money raised by the Youth Group for Youth Camp as well as Camper Payments for Youth Camp
Benevolence Fund	Tracks contributions restricted for the purpose of providing benevolent assistance

Sample Chart of Accounts

Here is a sample chart of accounts for the sample funds:

Account Name	Type of Account	Fund
Checking Account	Bank (Asset)	Not applicable **
Undesignated Contributions	Income	General Fund
Children Ministry	Expense	General Fund
Pastor Salary	Expense	General Fund
Repairs & Maintenance	Expense	General Fund
Utilities	Expense	General Fund
Youth Ministry	Expense	General Fund
Building Fund Contributions	Income	Building Fund
Building Fund Disbursements	Expense	Building Fund
New Piano Fund Contributions	Income	New Piano Fund
New Piano Fund Disbursements	Expense	New Piano Fund
Youth Camp Fund Fundraisers	Income	Youth Camp Fund
Youth Camp Fund Camper Payments	Income	Youth Camp Fund
Youth Camp Fund Disbursements	Expense	Youth Camp Fund
Benevolence Fund Contributions	Income	Benevolence Fund
Benevolence Fund Disbursements	Expense	Benevolence Fund

** Notice that the Checking Account is not linked to a fund. The Checking Account can hold monies for all of the funds. Only Income and Expense accounts are linked to a fund.

Sample Transactions for Fund Accounting

Sample Deposit

Here is a sample deposit which included some undesignated contributions from the Sunday morning offering plus \$100 from a youth who is making a payment towards his summer Youth Camp fees.

Main Menu Register **Deposit**

Date: 1/3/2012 Num: 2 Account: Checking Cleared ☐ Save & New

Description: Amount: 2,100.00 Import Save & Close

Account	Description	Class	Credit	
Undesignated Receipts			2,000.00	<input type="checkbox"/>
▶ Youth Camp Fund Camper Paym	Johnny Smith paid \$100 towards cam		100.00	<input type="checkbox"/>
*			0.00	<input type="checkbox"/>

Sample Check

Here is a sample check paying for the Youth Camp fees. Notice that the check had to be split between two different expense accounts because some of the money was coming from the restricted fund (Youth Camp Fund) and some of the expense was being paid by the General Fund.

Main Menu Register **Check**

Date: 7/1/2012 Num: 3586 Account: Checking Save & New

Payee: Dynamic Youth Camp Amount: 1,400.00 ☐ To Print Save & Close

Memo: Youth camp for six youth and one sponsor Cleared ☐ U Print

Account	Description	Class	Debit	
Youth Camp Fund Expenses	6 youth paid from prior fundraisers		1,200.00	<input type="checkbox"/>
▶ Youth Department	General Fund is paying for Youth Min		200.00	<input type="checkbox"/>
*			0.00	<input type="checkbox"/>

Notice that the money that had been previously raised by the youth for their camp was being held in the Youth Camp Fund, therefore this payment needed to pull their camp fees from the Youth Camp Fund. The Church had agreed to pay for the Youth Minister's camp fees, so the payment of his fees is coded to the General Fund expense account titled Youth Department.

Initial Login

Welcome Screen

The Welcome Screen displays the path to the data file and provides the opportunity to browse to your data file if it is stored somewhere besides the default location:

(c:\FlockBase Accounting\FlockBaseAccountingDataFolder\FlockBaseAccountingDatabase.accdb).

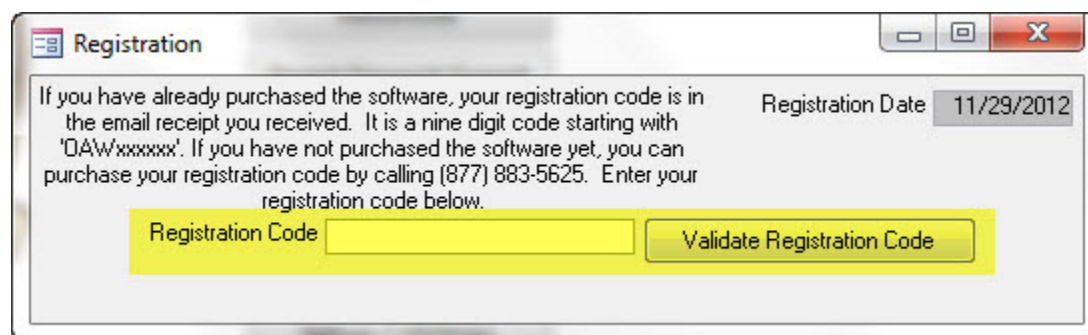
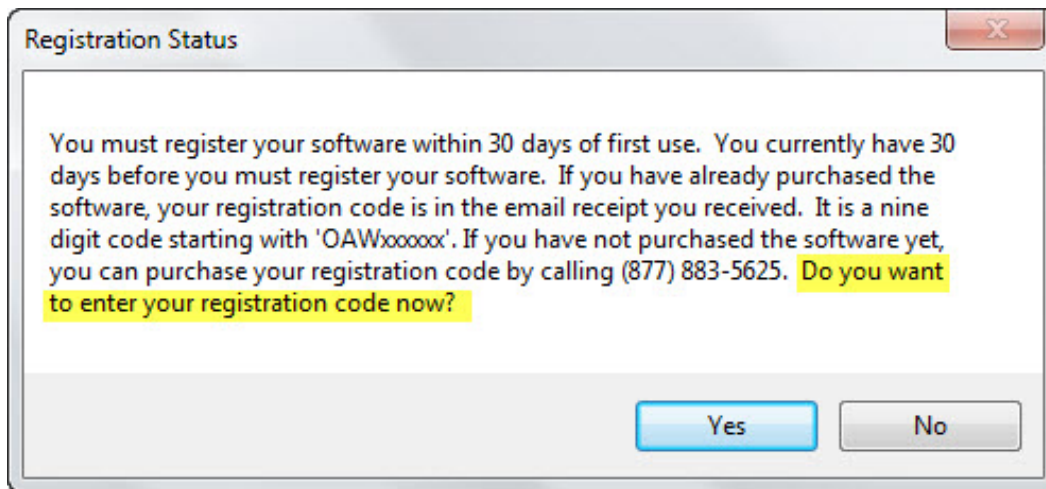


Sample Data

A Sample Data file was installed at "c:\FlockBase Accounting\Sample Data\FlockBaseAccountingDatabase.accdb." You can browse to this file and view the sample data which may help familiarize you with how to setup and use the program. After viewing the Sample Data, you must exit the program and re-open it. When you re-open it, you must browse to your live data file at c:\FlockBase Accounting\FlockBaseAccountingDataFolder\FlockBaseAccountingDatabase.accdb so that you will be working in your own data file rather than the sample data file.

Registering FlockBase Accounting

If this is the first time you have opened FlockBase Accounting, you will receive this notification regarding the need to enter the registration code within 30 days of first use. If you have already purchased the software registration code, your confirmation email includes your registration code. It is a nine digit code that looks like this: OAWxxxxxx. Click Yes if you are ready to enter your registration code now.



Logging In

You must enter a valid User name and Password to login. The initial password is: 6GPbg7bz. After logging in for the first time, you should setup your own user names and passwords from the Setup Menu.

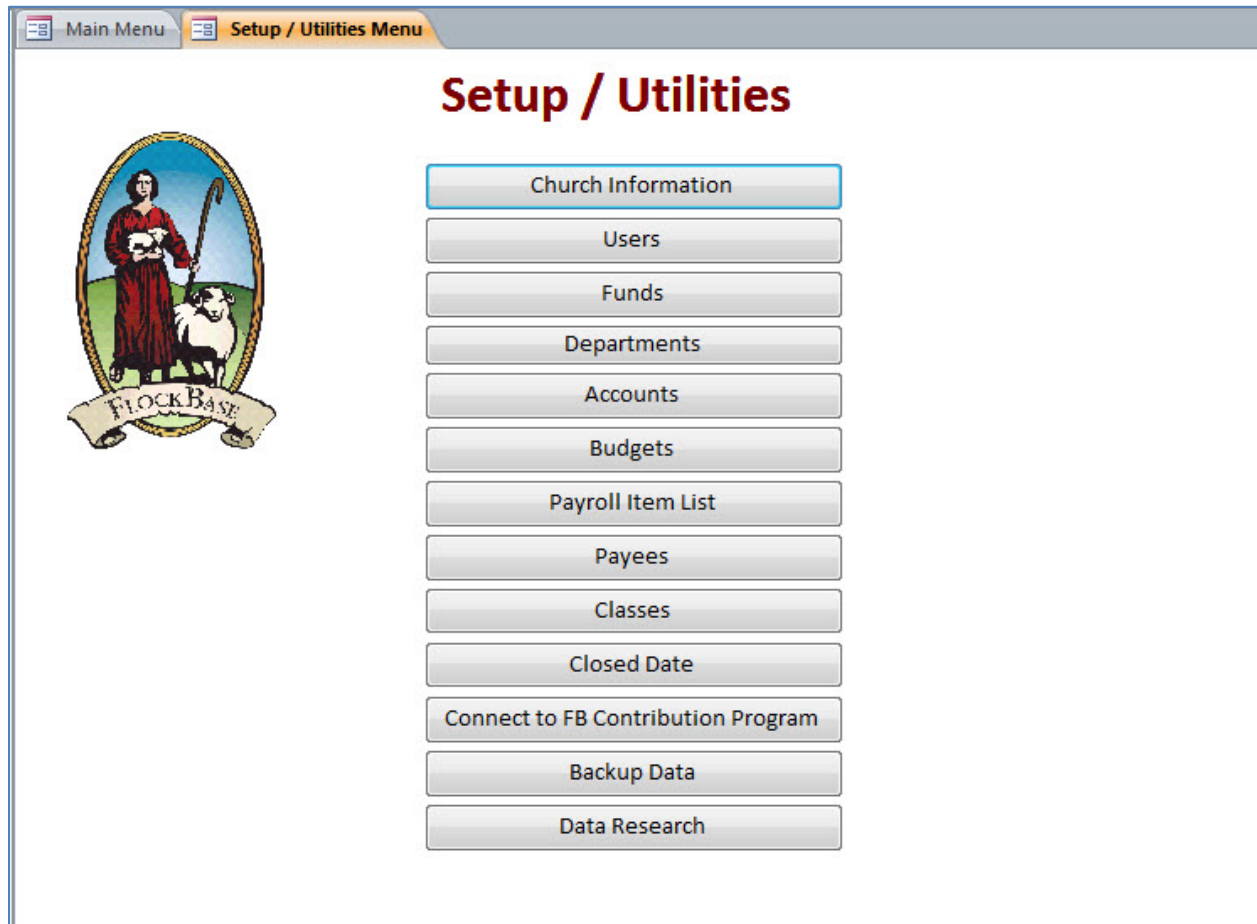


Setup

Before you use FlockBase Accounting for the first time, you must complete some preliminary Setup tasks.

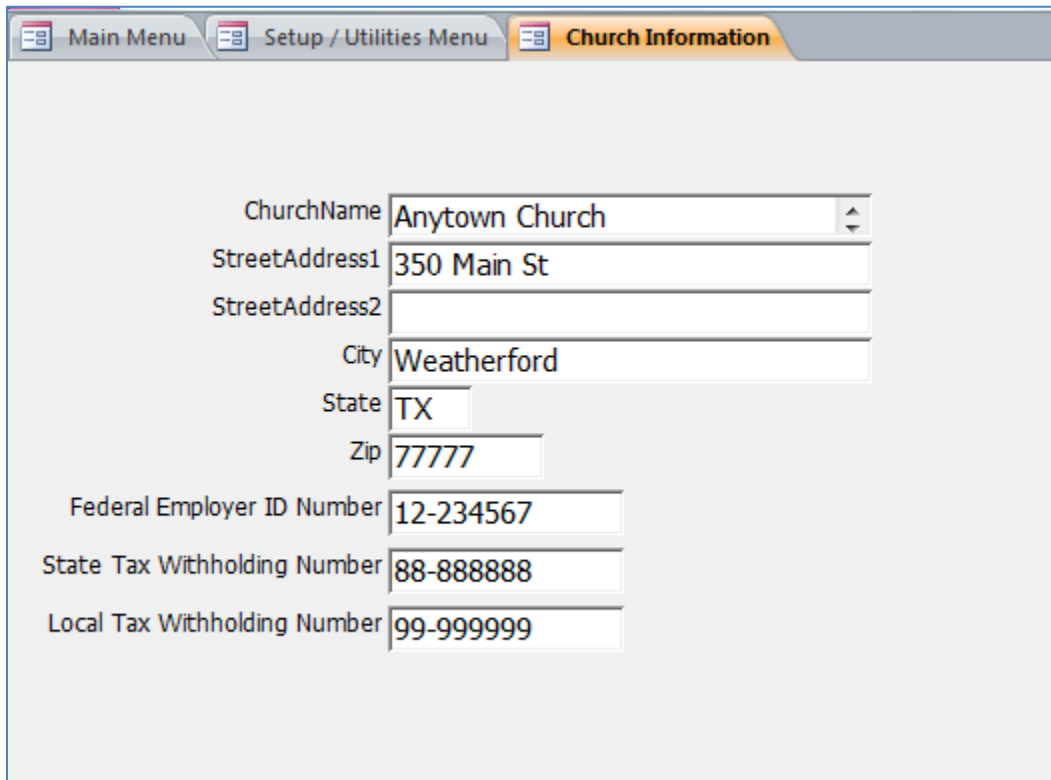
Setup Menu

Use the Setup Menu to enter settings specific to your church.



Church Information

Use the Church Information Screen to enter your church's name, address, and Federal and State ID numbers, as applicable.



ChurchName	Anytown Church
StreetAddress1	350 Main St
StreetAddress2	
City	Weatherford
State	TX
Zip	77777
Federal Employer ID Number	12-234567
State Tax Withholding Number	88-888888
Local Tax Withholding Number	99-999999

Closing a Screen, Window or Tab

Any screen, window or tab can be closed by clicking the X in the top right corner of the tab. Note that the x in the extreme upper right corner of the screen will close the entire program, not just the tab.



Users

The Users List allows you to add/edit users who can login to FlockBase Accounting. You can restrict a user's access to the Setup Menu, the User List, and the Close Date (described later). You should setup your users and their passwords before proceeding to work in FlockBase Accounting. You should change the Administrator's password to something you will remember.

User Name	Password	Setup Menu	User List Access	Close Date Access	Inactive	Delete User
Administrator	*****	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1
Secretary Sue	***	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2
Pastor Paul	****	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4
*		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(New)

Funds

Use the Funds screen to enter your church's funds. All churches must have a General Fund. Although the General Fund may have a different name, e.g. General Operating Fund or Operating Fund, all churches must have a fund which accounts for contributions which are not restricted for any purpose. In addition, your church may have designated funds, e.g. Building Fund, Missions Fund. You are not required to enter a Fund Number for each fund, but you may find it helpful to use a consistent numbering scheme to identify your funds and accounts. Most churches use the #1 to identify their General Fund.

Fund Name	Fund Number	Fund ID	Delete Fund
Benevolent fund	4-300		
Building fund	2-300	2	
General fund	1-300	1	
Mission fund	3-300	8	
Youth camp fund	6-300	5	
New Piano fund		25	
*		(New)	

Departments

Utilizing Departments is completely optional. They could be helpful for grouping income and expense accounts into Departments, e.g. Staff Salaries or Facilities.

The screenshot shows the 'Departments' screen with a table listing departments and their sort order:

Name	Sort Order
Missions	1
Benevolence	2
Staff salaries	3
Education & outreach	4
Administration	5
Facilities	6
*	

Below the departments screen is the 'Expenses' screen. It shows a list of expenses grouped by department:

Expenses	
Missions	
1-503 Missions Association	553.29
Missions	553.29
Staff salaries	
1-510 Pastor Salary	1,300.00
1-517 Financial Secretary	500.00
1-517.1 Payroll Tax Expense	34.43
1-517.2 Employee Insurance	-50.00
Staff salaries	1,784.43
Total Expenses	2,337.72

A yellow callout box points to the 'Missions' and 'Staff salaries' groups, stating: 'Notice that the Missions Department and Staff Salaries Departments group expense accounts on the P&L reports.'

Chart of Accounts

Setting up the Chart of Accounts must be completed before you can begin inputting any transactions.

Asset and liability accounts are NOT linked to funds. Income and expense accounts MUST be linked to funds.

Although account numbers are not required, using a consistent number scheme is recommended. Below is a list of account types and a suggested numbering scheme.

Account Type	Examples for this Account Type	Suggested Numbering
Cash/Bank	Cash & Bank Accounts: Petty Cash, Main Checking, Savings	100-149
Other Current Assets	Due from Employee	150-179
Other Asset	Fixed Assets, Loans Receivable	180-199
Current Liabilities	Payroll Taxes Payable	200-249
Credit Card	Credit Cards	250-279
Long Term Liabilities	Notes Payable on Buildings and Vehicles	280-299
Income	Undesignated Contributions, Restricted Fund Contributions	400-499
Expenses	Salaries, Insurance, Utilities, Restricted Fund Expenditures	500-799
Other Income	Interest Income	800-899
Other Expense	Extraordinary Expense Items	900-999

We recommend that the fund number be appended to the beginning of each account number. For example, if the General Fund is Fund #1 and the Building Fund is Fund #2, you could use 1-400 for Undesignated Contributions to the General Fund and 2-400 for Building Fund Contributions to the building fund. Throughout this User Guide, the words “Contributions” and “Receipts” are used interchangeably in account names since they have the same intended meaning. Review the screen shot of the Account list below as an example of how the numbering scheme can be applied.

Account	Number	Type	Fund	Department	1099	
Checking	100	Cash/Bank				
Payroll Taxes Payable	250	Current Liabilities				12 Delete Account
Undesignated Receipts	1-400	Income	General fund			2 Delete Account
Building Fund Receipts	2-400	Income	Building fund			3 Delete Account
Mission Fund Receipts	3-400	Income	Mission fund			18 Delete Account
Benevolent Fund Receipts	4-400	Income	Benevolent fund			
Youth Camp Fund Receipts	6-400	Income	Youth camp fund			
Missions Executive Board	1-501	Expense	General fund	Missions		35 Delete Account
Missions Association	1-503	Expense	General fund	Missions		36 Delete Account
Benevolent Assistance	1-505	Expense	General fund	Benevolence		37 Delete Account
Local Benevolence Organization Su	1-507	Expense	General fund	Benevolence		38 Delete Account

FlockBase Accounting comes pre-installed with a short sampling of accounts to help you get started. You can edit these accounts and you should add your own accounts to the list.

Account	Number	Type	Fund	Department	1099 Code	AccountID
Janitorial Supplies	1-589	Expense	General fund	Facilities		60 Delete Account
Web-site Expense	1-590	Expense	General fund	Administration		61 Delete Account
Unexpected Items	1-599	Expense	General fund	Administration		62 Delete Account
Uncleared Items * Initial Setup On	1-999	Expense	General fund			68 Delete Account
Building Fund Disbursements	2-500	Expense	Building fund			9 Delete Account
Mission Fund Expenses	3-500	Expense	Mission fund			29 Delete Account
Benevolent Fund Expenses	4-500	Expense	Benevolent fund			25 Delete Account
Youth Camp Fund Expenses	6-500	Expense	Youth camp fund			26 Delete Account
General Fund Transfer	1-900	Other Income	General fund			83 Delete Account
*						(New) Delete Account

Budget

If your church has a budget, you can enter the budget here so that you can run reports that compare the budget to your actual expenses. Most churches have an annual budget. If you enter the annual budget, you can run a report that will compare your actual results to the annual budget. For example, if you budgeted \$1,200 annually for telephone expense because the telephone bill averages \$100 per month, the March Budget Versus Actual Report will report \$300 of actual expenses compared to \$1,200 budgeted for a difference of \$900. If your church wants to compare actual expenses to monthly budgeted amounts, then you will need to enter a budget for each month.

The screenshot shows the 'Budgets' screen in FlockBase Accounting. The left sidebar lists existing budgets: '2010 Annual Budget', '2011 Budget', and '2012 Budget', each with an 'Edit' button. A callout points to this list, saying 'List of Existing Budgets'. Below the list is a button 'Add New Budget' with a callout saying 'Click here to create a new budget'. The main area is titled 'Budgets' and shows a form for 'Budget Name: 2012 Budget' and 'Budget ID: 3'. A callout points to the 'Budget Name' field, saying 'You can enter your budget from scratch by entering a name for the budget and then each line of the budget.' Below the form is a table with columns 'Account', 'Number', and 'Amount'. The table contains the following data:

Account	Number	Amount
Benevolent Assistance	1-505	500.00
Local Benevolence Organization Su	1-507	0.00
Mileage Reimbursement	1-509	800.00
Pastor Salary	1-510	24,696.00
Christmas Bonuses	1-513	0.00
Supply Ministers	1-514	400.00
Pianist Salary	1-516	7,150.00
Financial Secretary	1-517	10,296.00
Payroll Tax Expense	1-517.1	3,400.00
Youth Minister Package	1-518	7,800.00
Music Minister Package	1-519	5,200.00
Sunday School	1-520	500.00
Discipleship Training	1-527	250.00

At the bottom of the table is a 'Copy from another budget' button. A callout points to this button, saying 'If you have previously entered a budget, you can create a new budget by copying the info from that previous budget.' The bottom status bar shows 'Record: 1 of 43' and 'No Filter'.

Payroll Items

Use the Payroll Item List to customize items to be used on paychecks for employees. FlockBase Accounting comes pre-installed with a basic set of payroll items which can be customized to meet your specific needs. Notice that the top box on the Payroll Items List is for Payroll Items that are Required and therefore these items cannot be deleted. The bottom box is for the Payroll Items that are Editable. This box is where you add/edit your own Payroll Items (wages and deductions).

Warning! Important notice about State Tax Withholding: FlockBase Accounting automatically calculates and withholds federal taxes (federal income tax, Social Security and Medicare) from wages that are marked “Wages: non-minister.” FlockBase Accounting does NOT automatically calculate and withhold any state taxes. If you are required to withhold state tax, you must calculate the state taxes and enter them into the Paycheck screen. FlockBase Accounting can track and report your state taxes withheld on employees W-2s, it just does not perform the calculation of state taxes. FlockBase memorizes each paycheck for each employee and provides the ability to recall that memorized paycheck the next time you need to pay that employee. This recall feature is a big time saver for employees who are on salary and whose paychecks are the same each pay period.

Payroll Item	Type	Account
403B Retirement Withhold	403B Retirement plan	Payroll Taxes Payable
Federal Withholding	Federal Income Tax Withholding	Payroll Taxes Payable
Medicare matching	Medicare Matching (liability)	Payroll Taxes Payable
Medicare withholding	Medicare withholding	Payroll Taxes Payable
Social Security Matching	Social Security Matching (liability)	Payroll Taxes Payable
Social Security Withholding	Social Security Withholding	Payroll Taxes Payable

Record: 1 of 7 No Filter Search

Payroll Item	Type	Account
Pastor Housing Allowance	Housing allowance-minister	Pastor Salary
Pastor Wages	Wages: minister	Pastor Salary
Pianist Medicare Taxes	Medicare Matching (expense)	Payroll Tax Expense
Pianist Wages	Wages: non-minister	Pianist Salary
pianist Social Security	Social Security Matching (expense)	Payroll Tax Expense
SS Tax Adjustment	Non-taxable reimbursements	Payroll Taxes Payable
Youth Minister Medicare T	Medicare Matching (expense)	Payroll Tax Expense

Record: 1 of 22 No Filter Search

Warning! Important notice about minister's wages and housing allowance: The Internal Revenue Code includes provisions which treat minister's earnings different from other employees. However, the Code also requires that minister's meet specific eligibility requirements before they receive this special treatment. Consult with your tax adviser before treating any employee as a minister for payroll tax purposes.

Payees

Use the Payees list to create a list of Vendors and Employees.

The screenshot shows the 'PayeesList' window. At the top, there's a 'Setup / Utilities Menu' and a 'PayeesList' tab. Below the title 'Payees', there's a 'Search:' field. A list of payees is shown, each with an 'Edit' button. At the bottom, there's a 'Record:' section showing '11 of 11' records, a 'No Filter' status, and a 'Search' button. Below this are two buttons: 'Add New Payee' and 'Merge Payees'. Callouts explain the search, edit, add, and merge functions.

Payee Name	Edit
Allstar Locksmith	Edit
Center for Benevolence Ministry	Edit
CTA	Edit
David Young	Edit
Karen G Volunteer	Edit
Local Missions Organization	Edit
Lori Q Pianist	Edit
National Missions Organization	Edit
Pastor Paul	Edit
Secretary Sue	Edit
Tri-County Electric Company	Edit

Record: 11 of 11 No Filter Search

Add New Payee Merge Payees

Callouts:

- You can search for a payee by typing in their name or
- You can Edit existing Payees
- Click here to add a new Payee
- You can combine/merge two Payees into one

If you realize that you have inadvertently created two entries for the same Payee, you can merge the two Payees using the “Merge Payees” button.

Employees

The Payees screen is used to add/edit employees. To setup an employee, the Payroll Information box must be complete.

Setup / Utilities Menu PayeesList Payees

Name: David Young PayeeID: 37
Street: 201 Elm Active
City, ST Zip: Anytown, TX 77777
Phone:
Email:
Delete

Payroll Information
These fields are required if this payee is an employee who is going to receive paychecks.

Name: First, Last: David Young
Social Security Number: 111-11-1111
Filing Status: Married
Pay Period: Semi-monthly
Exemptions: 7 Extra W/H: \$40.00
SS Payroll Item: Youth Minister Social Security Tax
Medicare Payroll Item: Youth Minister Medicare Tax Expense
HSA Contributions:
Direct Deposit: Routing Number:
Account Number:
1099?: ☐

1099 Information
These fields are required if this payee is an independent contractor or landlord who is going to receive a 1099.

Social Security Number: 111-11-1111
1099?: ☐

Vendors

If the Payee is a Vendor, you can complete the 1099 information screen and FlockBase Accounting can print 1099s at the end of the year.

Setup / Utilities Menu PayeesList Payees

Name: Allstar Locksmith PayeeID: 13
Street: 987 Lockie Ln Active
City, ST Zip: Anytown, TX 77777
Phone:
Email:
Delete Payee Save & Close
Save & New

Payroll Information
These fields are required if this payee is an employee who is going to receive paychecks.

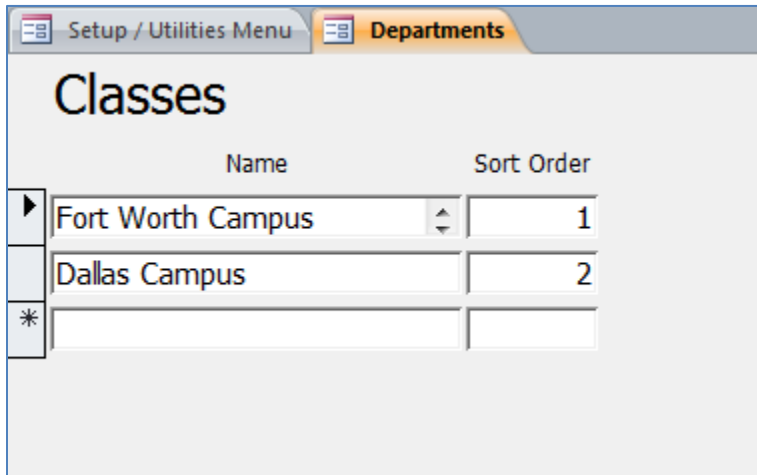
Name: First, Last:
Social Security Number: 987-65-4321
Filing Status:
Pay Period:
1099?: ☐

1099 Information
These fields are required if this payee is an independent contractor or landlord who is going to receive a 1099.

Social Security Number: 987-65-4321
1099?: ☒

Classes

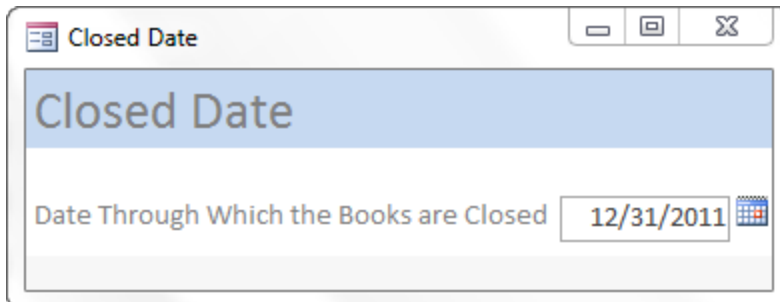
The use of Classes is completely optional. If your church has multiple locations, you could create a list of Classes and then assign each transaction to that class. The Profit & Loss reports can then be filtered by Class.



	Name	Sort Order
▶	Fort Worth Campus	1
	Dallas Campus	2
*		

Closed Date

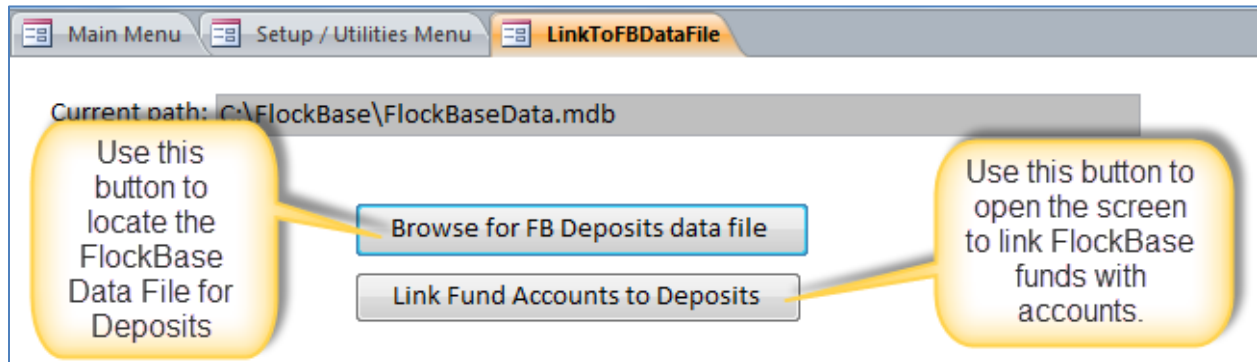
Enter a "Closed Date" which will alert you or prevent you from entering or modifying a transaction that is dated before the Closed Date. After you have closed out the books for a month or a year, you should update the "Closed Date" so that you will not accidentally make changes to transactions during periods that are intended to be closed. Use the Users List to define which users can override the Closed Date warning and which users cannot.



Closed Date	
Date Through Which the Books are Closed	12/31/2011

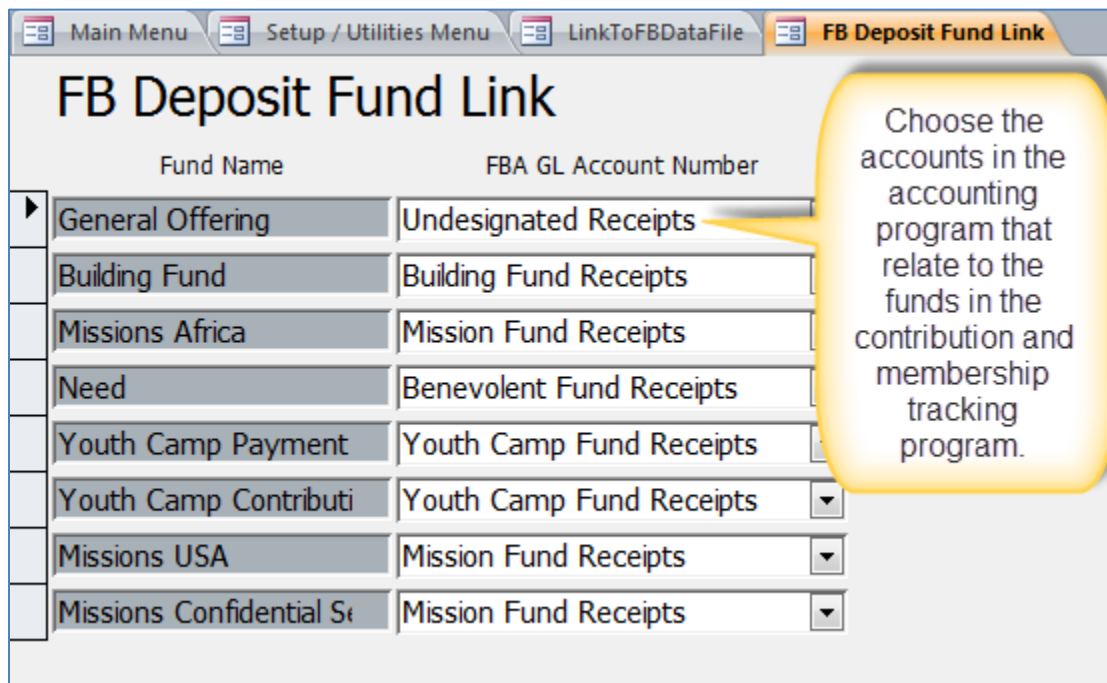
Deposit Import

FlockBase Accounting can import deposits from the separate FlockBase contribution and membership tracking program. Use the first button to locate the data file for the FlockBase contribution and membership tracking program. You will only have to use this button if you have moved the FlockBase Contribution and Membership program data file to a location other than the default location. Use the second button to open the screen to link funds in the contribution and membership program to the accounts in the accounting program.



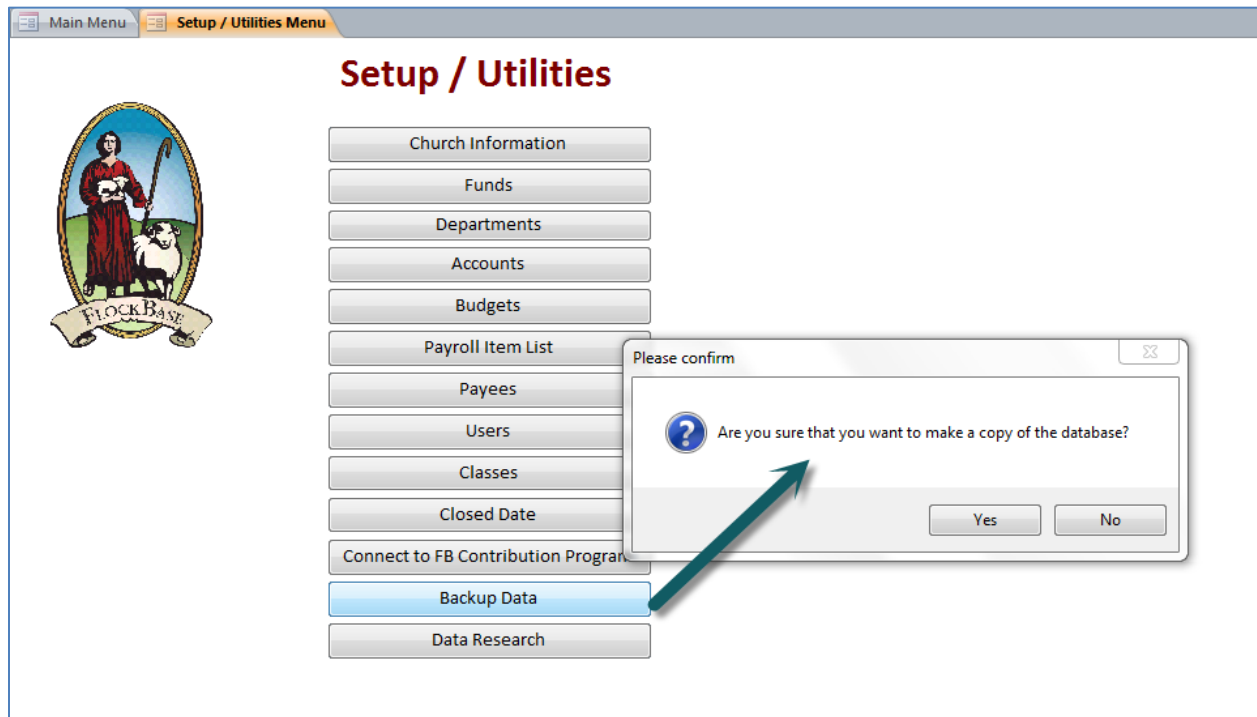
Link to FlockBase Membership & Contribution Program

In order for deposits to import correctly from the contribution and membership program into the accounting program, you must link all funds to their respective income accounts in the accounting program. If you subsequently add funds in the contribution and membership program you will need to use this screen to link those new funds to accounts in the Accounting program.



Backup Data

This function allows you to create a backup of your data file. It is recommended that you make a backup of your data file after each use and store the backup off-site. You can store the backup on a flash-drive and carry it off-site, or you can backup to one of the many on-line backup service companies. Off-site backups are recommended to protect your data in the event your computer becomes damaged by a natural disaster or a computer crash. We recommend that you keep more than one day's worth of backup files. So, you may want to use a rotating set of flash drives, or you may want to setup a backup folder for each day of the week (e.g. Monday Backups Folder, Tuesday Backups Folder, ...).



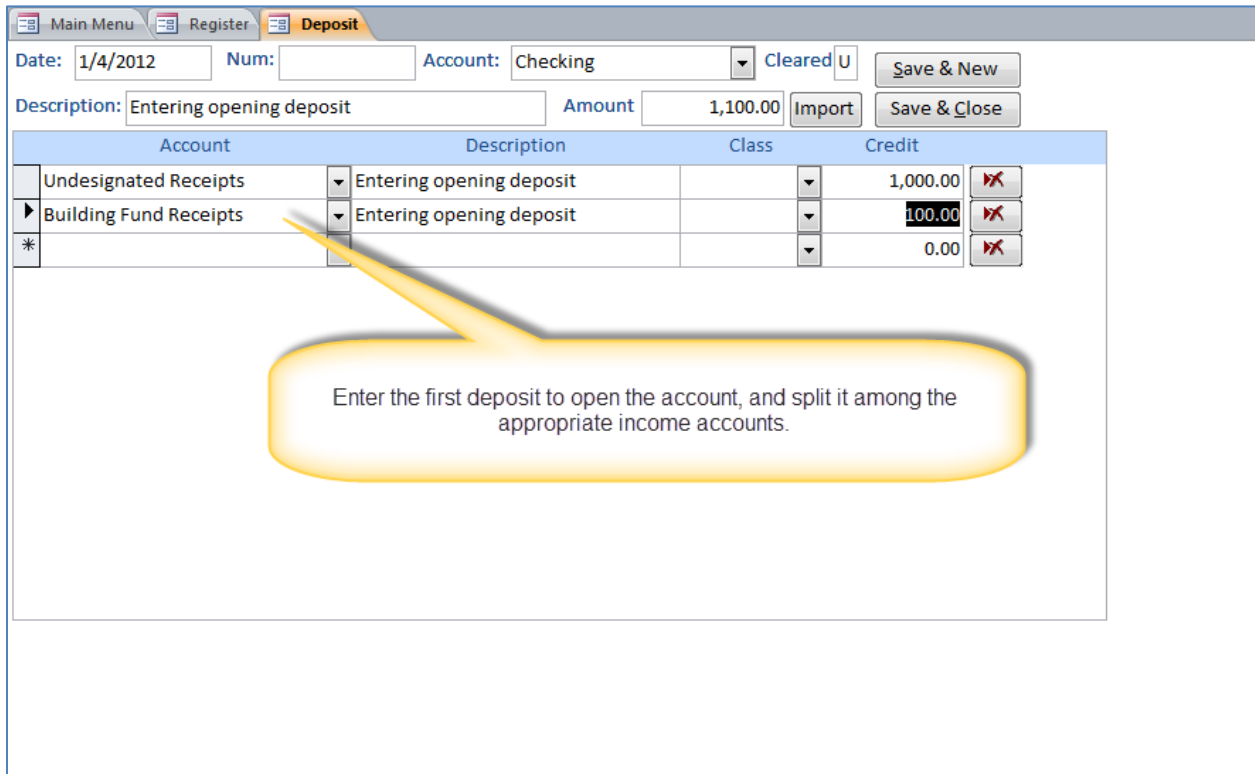
Entering Beginning Balances

Optional Methods of Entering Beginning Balances

The best way to enter your beginning balances into FlockBase Accounting will vary depending upon your specific situation:

1. You are a new church and you just need to enter the first deposit to open the bank account.
2. You are an existing church and you are starting to use FlockBase Accounting at the beginning of a new year.
3. You are an existing church and you are starting to use FlockBase Accounting during the middle of a year.

Option #1. You are a new church and you just need to enter the first deposit to open the bank account



The screenshot shows the 'Deposit' screen in FlockBase Accounting. At the top, there are tabs for 'Main Menu', 'Register', and 'Deposit'. Below the tabs, the 'Date' is set to 1/4/2012, 'Num' is empty, 'Account' is 'Checking', and 'Cleared' is 'U'. The 'Description' is 'Entering opening deposit' and the 'Amount' is 1,100.00. There are buttons for 'Save & New', 'Import', and 'Save & Close'.

Account	Description	Class	Credit
Undesignated Receipts	Entering opening deposit		1,000.00
Building Fund Receipts	Entering opening deposit		100.00
*			0.00

Enter the first deposit to open the account, and split it among the appropriate income accounts.

Option #2. You are an existing church and you are starting to use FlockBase Accounting at the beginning of a new year

First, you will need to make sure that you have a balanced set of books to enter as the beginning balance. Here is an example of a balanced Trial Balance:

Account	Debit	Credit
Checking Account	5,000.00	
General Fund		3,000.00
Building Fund		1,500.00
Benevolent Fund		500.00
TOTAL (must balance)	5,000.00	5,000.00

If you cannot create your own balanced Trial Balance, you may want to consult with your CPA to obtain assistance.

Once you have a balanced set of books, you will need to enter the beginning balances as a deposit into the checking account:

Main Menu Register Deposit

Date: 12/31/2011 Num: Account: Checking Cleared U Save & New

Description: Entering beginning balances Amount: 5,000.00 Import Save & Close

Account	Description	Class	Credit
Undesignated Receipts	Entering beginning balances		3,000.00
Building Fund Receipts	Entering beginning balances		1,500.00
Benevolent Fund Receipts	Entering beginning balances		500.00
*			0.00

Enter a deposit to record the beginning balances from the prior year.

See the section below entitled "Setting up initial bank account and credit card reconciliations."

Option #3. You are an existing church and you are starting to use FlockBase Accounting during the middle of a year

Setting up and starting to use a new set of books during the middle of a fiscal year is a significant undertaking. First, you will need to make sure that you have a balanced set of books to enter as the beginning balance. Here is an example of a balanced Trial Balance:

Account	Debit	Credit
Checking Account	10,000.00	
Undesignated Receipts		20,000.00
Benevolent Fund Receipts		500.00
Building Fund Receipts		1,500.00
Church/Office Supplies	1,000.00	
Repairs & Maintenance	1,500.00	
Minister Salaries	9,500.00	
TOTAL (must balance)	22,000.00	22,000.00

You will need a balance Trial Balance as of the end of the prior fiscal year. You will need another balanced Trial Balance as of the end of the fiscal period in which you are converting to the new set of books (e.g. the prior month-end). In addition to entering journal entries to record each of these trial balances, you will also need enter year-to-date paychecks for each employee (if applicable). Below is an example of entering the beginning balances as a deposit into the checking account:

The screenshot shows the 'Deposit' screen in FlockBase Accounting. At the top, there are tabs for 'Main Menu', 'Register', and 'Deposit'. Below the tabs, the 'Date' is set to 6/30/2012, 'Num' is empty, 'Account' is 'Checking', and 'Cleared' is 'U'. There are buttons for 'Save & New' and 'Save & Close'. The 'Description' field contains 'Entering beginning balances' and the 'Amount' field contains '10,000.00'. Below this is a table with columns: Account, Description, Class, Credit, and a delete button (X). The table lists the following entries:

Account	Description	Class	Credit	
Undesignated Receipts	Entering beginning balances		20,000.00	X
Benevolent Fund Receipts	Entering beginning balances		500.00	X
Building Fund Receipts	Entering beginning balances		1,500.00	X
Church/Office Supplies	Entering beginning balances		-1,000.00	X
Repairs & Maintenance	Entering beginning balances		-1,500.00	X
Minister Salaries	Entering beginning balances		-9,500.00	X
*			0.00	X

A yellow callout box with a pointer to the 'Minister Salaries' row contains the text: 'Enter a deposit and split it among the income and expense accounts for the year-to-date figures.'

Many churches find it worth-while to obtain professional consulting for converting to a new accounting system during the middle of the year. Owen & Walker Software can provide that type of professional consulting, or you can use your local CPA firm.

See the section below entitled "Setting up initial bank account and credit card reconciliations."

Setting up initial bank account and credit card reconciliations

In addition to entering your beginning balances, you will need to enter your outstanding checks and outstanding deposits so that you will be able to reconcile your bank accounts.

Date: 6/30/2012 Num: 3586 Account: Checking Payee: Outstanding Check Amount: 125.50 Memo: outstanding check - Acme Plumbing Cleared: U

Account	Description	Class	Debit
Undesignated Receipts	outstanding check - Acme Plumbing		125.50
*			0.00

Enter each outstanding check (and deposit) from your previous reconciliation. Code it to "Undesignated Receipts."

Select Account: Checking

Date	Type	Num	Payee	Description	Cleared	Check	Deposit	Balance	End
6/30/2012	Deposit			Entering beginning balances	U	0.00	10,000.00	10,000.00	Edit
6/30/2012	Check	3586	Outstanding Check	outstanding check - Acme Plumbing	U	125.50	0.00	9,874.50	Edit
6/30/2012	Check	3589	Outstanding Check	outstanding check - Smith Supply	U	30.00	0.00	9,844.50	Edit

Enter each outstanding check, coding each one to "Undesignated Receipts."

Record: 14 of 2 of 3

Next, enter a deposit to offset those outstanding checks.

Main Menu Register **Deposit**
 Date: 6/30/2012 Num: Account: Checking Cleared U Save & New
 Description: offset outstanding checks Amount 155.50 Import Save & Close

Account	Description	Class	Credit
Undesignated Receipts	offset outstanding checks		155.50
*			0.00

Enter a deposit to offset the total of all outstanding checks.

Main Menu Reconciliations List **Reconcile**
 Reconcile Select Account: Checking Statement Date: 6/30/2012 55
 Previously Cleared: Current Statement Balance: 10,155.50 Delete this Reconciliation

Date	Type	Num	Payee	Description	Cleared	Check	Deposit
6/30/2012	Deposit			Entering beg	I	0.00	10,000.00
6/30/2012	Deposit			offset outsta	I	0.00	155.50
6/30/2012	Check	3586	Outstanding Cl	outstanding	U	125.50	0.00
6/30/2012	Check	3589	Outstanding Cl	outstandi	U	30.00	0.00

Mark the beginning balance entry and the deposit that you entered to offset the outstanding check as cleared.

Next, click reconcile to complete this reconciliation.

Mark All Unmark All
 Deposit 10,155.50
 Check 0.00
 Calculated Balance 10,155.50
 Remaining Balance 0.00
 Reconcile Report

To mark an item as “Cleared” click the “U” in the Cleared column. This field toggles between:

U	Uncleared	This check or deposit has not cleared the bank account yet.
I	In Process	This check or deposit is in the process of being reconciled.
C	Cleared	This check or deposit has been marked as cleared on a reconciliation

Before completing the reconciliation process, you must ensure that the “Remaining Balance” is \$0 which indicates that your reconciliation matches the balance per the bank statement. Once the Remaining Balance is \$0, click Reconcile and the “I-In Process” items will be marked as “C-Cleared” and you can print the reconciliation report.

You have successfully set up your initial reconciliation. Now, when you reconcile your first bank statement inside FlockBase Accounting, you will enter a new reconciliation and the outstanding checks will be on the list. They can be marked as cleared if they cleared the bank statement.

Using FlockBase Accounting

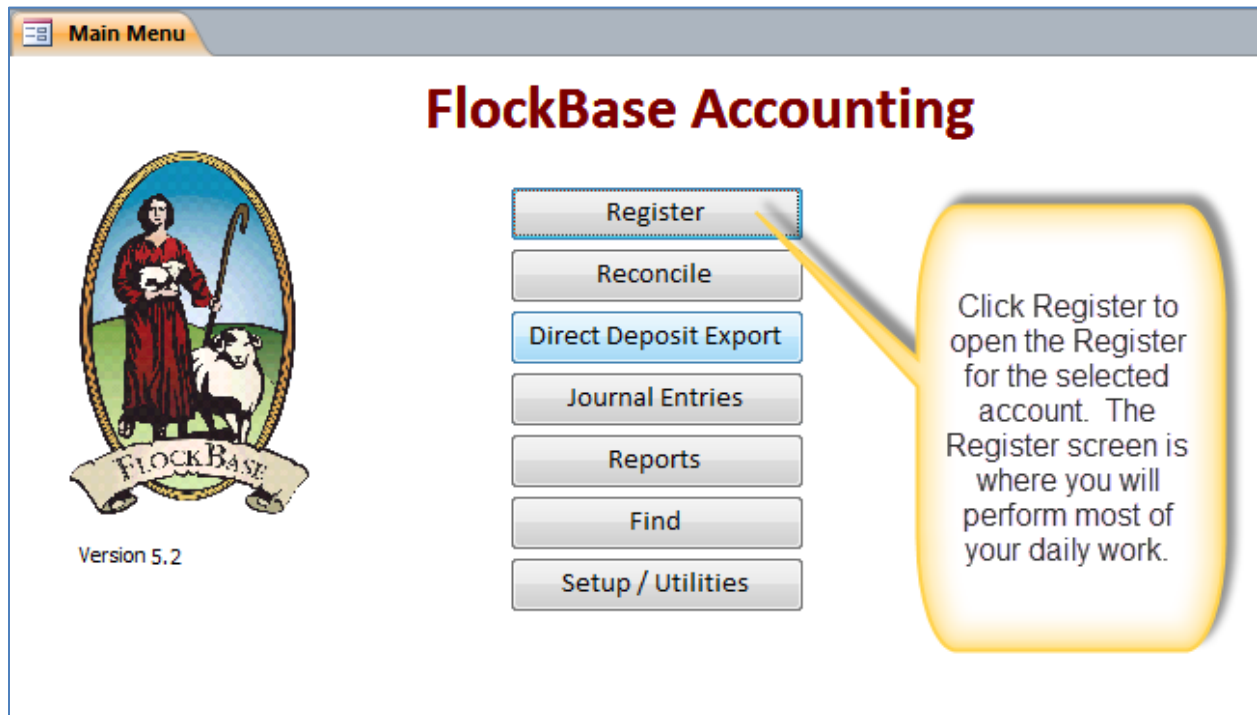
Main Menu

The Main Menu has buttons for each of the tasks you will need to perform.

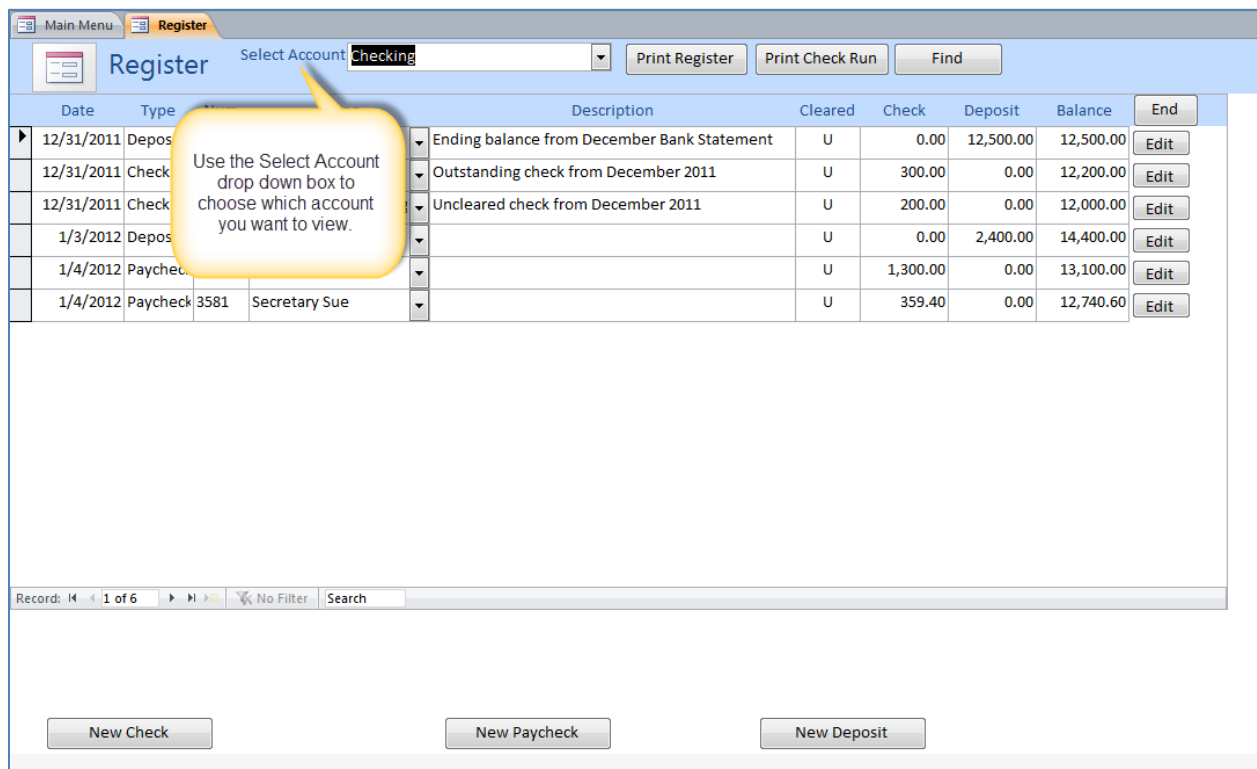


Register

The “Register” is the main screen which you will use to perform most of your daily work.



The register opens for the last account you were working with in the register. If you have multiple bank accounts, you can choose which bank account you want to work with using the Select Account drop down box.



The register resembles an old-fashioned check register. It contains a list of transactions for that account including the checks and deposits. Notice the running balance of the check register which identifies the balance of the account after each transaction.

Date	Type	Num	Payee	Description	Cleared	Check	Deposit	Balance	End
12/31/2011	Deposit	1		Ending balance from December Bank Statement	U	0.00	12,500.00	12,500.00	Edit
12/31/2011	Check	3570	Allstar Locksmith	Outstanding check from December 2011	U	300.00	0.00	12,200.00	Edit
12/31/2011	Check	3573	National Missions Org	Uncleared check from December 2011	U	200.00	0.00	12,000.00	Edit
1/3/2012	Deposit	2			U	0.00	2,400.00	14,400.00	Edit
1/4/2012	Paycheck	3580	Pastor Paul		U	1,300.00	0.00	13,100.00	Edit
1/4/2012	Paycheck	3581	Secretary Sue		U	359.40	0.00	12,740.60	Edit

Record: 14 of 1 of 6

New Check New Paycheck New Deposit

Entering Checks

Select New Check to enter a new check.

Date: 1/7/2012 Num: 3582 Account: Checking

Payee: WalMart Amount: 0.00 To Print Save & New Save & Close Print

Memo: Allstar Locksmith

Class Debit 0.00 X

Choose a Payee from the list of existing Payees, or enter a new Payee Name.

Adding a Payee on the Fly

Main Menu Register **Check**
 Date: 1/7/2012 Num: 3582 Account: Checking
 Payee: WalMart Amount: 0.00 ☐ To Print
 Memo: Cleared

Account	Description	Class	Debit
			0.00 <input type="button" value="X"/>

If the Payee you entered is not already in the list of Payee's, you are asked if you want to add the Payee to the List. Select Yes.

Not in list
 ? Add 'WalMart' as a new payee?

Assigning Checks to Expense Accounts

Main Menu Register **Check**
 Date: 1/7/2012 Num: 3582 Account: Checking
 Payee: WalMart Amount: 25.35 ☐ To Print
 Memo: copy paper and kitchen supplies Cleared

Account	Description	Class	Debit
Church/Office Supplies	paper for the copier		12.10 <input type="button" value="X"/>
Fellowship Supplies	kitchen supplies		13.25 <input type="button" value="X"/>
*			0.00 <input type="button" value="X"/>

Notice that this check is split between two expense accounts.

You cannot save any transaction until the "Remaining to be allocated" is zero. This ensures that all of your transactions balance.

Remaining to be allocated: 0.00

Entering a Paycheck

From the Register screen, choose "New Paycheck."

File Main Menu Register

Select Account: Checking Print Register Print Check Run Find

Date	Type	Num	Payee	Description	Cleared	Check	Deposit	Balance	End
12/31/2011	Deposit	1		Ending balance from December Bank Statement	U	0.00	12,500.00	12,500.00	Edit
12/31/2011	Check	3570	Allstar Locksmith	Outstanding check from December 2011	U	300.00	0.00	12,200.00	Edit
12/31/2011	Check	3573	National Missions Org	Uncleared check from December 2011	U	200.00	0.00	12,000.00	Edit
1/3/2012	Deposit	2			U	0.00	2,400.00	14,400.00	Edit
1/4/2012	Paycheck	3580	Pastor Paul		U	1,300.00	0.00	13,100.00	Edit
1/4/2012	Paycheck	3581	Secretary Sue		U	359.40	0.00	12,740.60	Edit
1/7/2012	Check	3582	WalMart	copy paper and kitchen supplies	U	25.35	0.00	12,715.25	Edit
1/8/2012	Check	3583	Karen G Volunteer	reimburse for supplies for childrens outing	U	38.00	0.00	12,677.25	Edit

Record: 8 of 8 No Filter Search

Click here to enter a new Paycheck for this account

New Check New Paycheck New Deposit

Calculating Paycheck

Select the employee from the list of Payees, and then click "Calculate Paycheck."

Main Menu Register Paycheck

Date: 1/15/2012 Num: 3584 Account: Checking Direct Deposit Save & New

Payee: Pastor Paul Amount: 0.00 To Print Save & Close

Memo: Cleared U Calculate Paycheck Print

Account	Description	Class	Debit	Credit	Payroll Item
			0.00	0.00	

First, choose the employee's name from the list of Payees.

Next, click "Calculate Paycheck" to calculate the paycheck.

On the Paycheck Calculation screen, select the Earning and Deduction items for the paycheck. Enter the amount of each earning or deduction item. Based upon the configuration you established for the earnings items, FlockBase Accounting calculates the Federal Income Tax, Social Security and Medicare

taxes. If you set up earnings items for a pastor/minister which are exempt from federal tax withholding, then no taxes will be withheld. If the earnings items are for regular (non-minister) employees, federal taxes will be automatically calculated.

Minister Paychecks

Here is an example of a paycheck for a Pastor who does not have taxes withheld.

Payee: Pastor Paul

Net paycheck \$1,300.00 Close

Filing Status: Married
 Pay Period: Bi-weekly
 Exemptions: Extra W/H
 SS Payroll Item:
 Medicare Payroll Item:

Earnings & Deductions

Payroll Item	Account	Description	Class	Hours	Rate	Wages/Add.	Deductions
Pastor Wages	Pastor Salary					1,000.00	0.00
Pastor Housing Allowance	Pastor Salary					300.00	0.00
*						0.00	0.00

Income tax withholding

Payroll Item	Account	Description	Class	Withholding
Federal Withholding	Payroll Taxes Payable	FIT W/H from table		0.00
*				0.00

Social Security & Medicare

Payroll Item	Account	Description	Class	Debit	Credit
Social Security Withholding	Payroll Taxes Payable	SS W/H		0.00	0.00
Social Security Matching	Payroll Taxes Payable	SS match liability		0.00	0.00
Medicare withholding	Payroll Taxes Payable	Medicare W/H		0.00	0.00
Medicare matching	Payroll Taxes Payable	Medicare match liability		0.00	0.00

Enter the amount for each item.

Notice the earnings items.

Notice that because these earnings items for the pastor were setup to be exempt from Federal Income Tax, Social Security and Medicare withholding, there are not any payroll taxes being withheld or accrued on this paycheck.

WARNING: The U.S. Internal Revenue Code has strict requirements for who qualifies to be treated as a minister for federal income tax purposes. Consult with your tax adviser about your specific situation before determining whether an employee qualifies for the special tax treatment afforded to qualifying ministers.

Non-minister Paychecks

Here is an example of a paycheck for a non-ministerial employee who has taxes withheld.

Payee: Secretary Sue

Net paycheck: \$359.40

Filing Status: Married

Pay Period: Weekly

Exemptions: 1 Extra W/H: \$0.00

SS Payroll Item: Church Secretary Social Security Tax E

Medicare Payroll Item: Church Secretary Medicare Tax Expen

Earnings & Deductions

Payroll Item	Account	Description	Class	Hours	Rate	Wages/Add.	Deductions
Church secretary wages	Financial Secretary			40.00	10.00	400.00	0.00
*						0.00	0.00

Income tax withholding

Payroll Item	Account	Description	Class	Withholding
Federal Withholding	Payroll Taxes Payable	FIT W/H from table		18.00
*				0.00

Social Security & Medicare

Payroll Item	Account	Description	Class	Debit	Credit
Social Security Withholding	Payroll Taxes Payable	SS W/H		0.00	16.80
Social Security Matching	Payroll Taxes Payable	SS match liability		0.00	24.80
Church Secretary Social Se	Payroll Tax Expense	SS match expense		24.80	0.00
Medicare withholding	Payroll Taxes Payable	Medicare W/H		0.00	5.80
Medicare matching	Payroll Taxes Payable	Medicare match liability		0.00	5.80
Church Secretary Medicare	Payroll Tax Expense	Medicare match expense		5.80	0.00

First, choose the earnings items.

Then enter hours and rate.

Employee withholding information can be entered on the Payee screen or here.

FBA will calculate gross pay based upon hours and rate.

FBA will calculate Federal Income Tax Withholding.

FBA will calculate Social Security and Medicare taxes.

State & Local Income Taxes Warning

WARNING: FBA does not calculate state or local income tax withholding amounts. You must calculate the amount of state and local tax withholding and enter that yourself. See the example below.

Payee: Secretary Sue

Net paycheck: \$359.40

Filing Status: Married

Pay Period: Weekly

Exemptions: 1 Extra W/H: \$0.00

SS Payroll Item: Church Secretary Social Security Tax E

Medicare Payroll Item: Church Secretary Medicare Tax Expen

Earnings & Deductions

Payroll Item	Account	Description	Class	Hours	Rate	Wages/Add.	Deductions
Church secretary wages	Financial Secretary			40.00	10.00	400.00	0.00
*						0.00	0.00

Income tax withholding

Payroll Item	Account	Description	Class	Withholding
Federal Withholding	Payroll Taxes Payable	FIT W/H from table		18.00
State income tax withhold	Payroll Taxes Payable			5.00

Social Security & Medicare

Payroll Item	Account	Description	Class	Debit	Credit
Social Security Withholding	Payroll Taxes Payable	SS W/H		0.00	16.80
Social Security Matching	Payroll Taxes Payable	SS match liability		0.00	24.80
Church Secretary Social Se	Payroll Tax Expense	SS match expense		24.80	0.00
Medicare withholding	Payroll Taxes Payable	Medicare W/H		0.00	5.80
Medicare matching	Payroll Taxes Payable	Medicare match liability		0.00	5.80
Church Secretary Medicare	Payroll Tax Expense	Medicare match expense		5.80	0.00

WARNING: FBA does not calculate state income tax withholding. You must enter the amount of state income tax withholding yourself.

FBA can print paychecks and vendor checks for you. Just order QuickBooks compatible checks (laser top unlined) from your bank or check printing company.

Entering Deposits

From the register, click New Deposit to enter a new deposit.

The screenshot shows the 'Register' window in FBA. At the top, there's a 'Main Menu' button and a 'Register' tab. Below the tab, there's a 'Select Account' dropdown menu set to 'Checking', and buttons for 'Print Register', 'Print Check Run', and 'Find'. The main area contains a table of transactions with columns: Date, Type, Num, Payee, Description, Cleared, Check, Deposit, Balance, and End. The table lists several transactions from December 2011 to January 2012, including deposits, checks, and paychecks. At the bottom, there are three buttons: 'New Check', 'New Paycheck', and 'New Deposit'. A yellow callout bubble points to the 'New Deposit' button with the text 'Click here to enter a new deposit.'

Date	Type	Num	Payee	Description	Cleared	Check	Deposit	Balance	End
12/31/2011	Deposit	1		Ending balance from December Bank Statement	U	0.00	12,500.00	12,500.00	Edit
12/31/2011	Check	3570	Allstar Locksmith	Outstanding check from December 2011	U	300.00	0.00	12,200.00	Edit
12/31/2011	Check	3573	National Missions Org	Uncleared check from December 2011	U	200.00	0.00	12,000.00	Edit
1/3/2012	Deposit	2			U	0.00	2,400.00	14,400.00	Edit
1/4/2012	Paycheck	3580	Pastor Paul		U	1,300.00	0.00	13,100.00	Edit
1/4/2012	Paycheck	3581	Secretary Sue		U	359.40	0.00	12,740.60	Edit
1/7/2012	Check	3582	WalMart	copy paper and kitchen supplies	U	25.35	0.00	12,715.25	Edit
1/8/2012	Check	3583	Karen G Volunteer	reimburse for supplies for childrens outing	U	38.00	0.00	12,677.25	Edit
1/15/2012	Paycheck	3584	Pastor Paul		U	1,300.00	0.00	11,377.25	Edit
1/15/2012	Paycheck	3585	Secretary Sue		U	354.40	0.00	11,022.85	Edit

Record: 14 of 10 | No Filter | Search

Buttons: New Check, New Paycheck, New Deposit

Callout: Click here to enter a new deposit.

Entering a Deposit Manually

Main Menu Register **Deposit**

Date: 1/15/2012 Number: Amount: Checking Cleared

Description: Amount: 600.00

1. Enter deposit

2. Enter amount of deposit

Account	Description	Class	Credit
Undesignated Receipts			500.00
Mission Fund Receipts			100.00
* Mission Fund Receipts 3-400	Income		0.00
Undesignated Receipts 1-400	Income		
Youth Camp Fund Rece 6-400	Income		
1-400 Undesignated Receipts	Income		
2-400 Undesignated Receipts	Income		
3-400 Undesignated Receipts	Income		
4-400 Undesignated Receipts	Income		
6-400 Youth Camp Fund Rece	Income		
Audio Visual - GF 1-568	Expense		
Background Checks 1-569	Expense		
Benevolent Assistance 1-505	Expense		
Benevolent Fund Expe 4-500	Expense		
Building Fund Disburse 2-500	Expense		
Children's Department 1-540	Expense		
Children's Music 1-531	Expense		
Christmas Bonuses 1-513	Expense		

3. Choose the income accounts the deposit should be credited to.

4. Enter the amount for each line item.

Delete Remaining to allocate: 0.00

Notice that anytime you want to choose an account from the list, you can type its name or its account number or you can just scroll down the list and choose it from the list.

Importing a Deposit

Importing a deposit from FlockBase contribution and membership tracking software

Date: 1/22/2012 Num: 3 Account: Checking Cleared: U

Description: Amount: 0.00 Import Save & New Save & Close

Account Description Class Credit

Click here to import a deposit from the FlockBase contribution and membership program.

Date: 1/22/2012 Num: 3 Account: Checking Cleared: U

Description: Amount: 0.00

Deposits not yet imported

DepositDate	Amount	Import
12/5/2010	1,088.00	Import
12/12/2010	1,088.00	Import
12/19/2010	1,088.00	Import
12/26/2010	1,738.75	Import
1/22/2012	350.00	Import

Record: 1 of 53 No Filter Search

Deposits already imported

DepositDate	Amount	Date Exported To FBA
-------------	--------	----------------------

Record: No Filter Search

Choose the deposit you want to import.

Main Menu
Register
Deposit

Date: 1/22/2012
Num: Imported Depo
Account: Checking
Cleared U
Save & New

Description: Imported Deposit #11/12/2012 2:58:02 PM#
Amount: 350.00
Import
Save & Close

Account	Description	Class	Credit
Undesignated Receipts	Imported deposit		300.00
Mission Fund Receipts	Imported deposit		50.00
*			0.00

Notice that this deposit was imported from FlockBase contribution and membership software and did not have to be manually input into FBA.

Delete

Remaining to allocate: 0.00

Find A Transaction

Use the Find Button to search for transactions based upon criteria which you specify.

Register

Select Account: Checking

Print Register Print Check Run Find

Date	Type	Num	Payee	Description	Cleared	Check	Deposit	Balance	End
12/31/2011	Deposit	1		Ending balance from December Bank Statement	U	0.00	12,500.00	12,500.00	Edit
12/31/2011	Check	3570	Allstar Locksmith	Outstanding check from December 2011		300.00	0.00	12,200.00	Edit
12/31/2011	Check	3573	National Missions Org	Unclear			0.00	12,000.00	Edit
1/3/2012	Deposit	2					400.00	14,400.00	Edit
1/4/2012	Paycheck	3580	Pastor Paul				0.00	13,100.00	Edit
1/4/2012	Paycheck	3581	Secretary Sue		U	359.40	0.00	12,740.60	Edit
1/7/2012	Check	3582	WalMart	copy paper and kitchen supplies	U	25.35	0.00	12,715.25	Edit
1/8/2012	Check	3583	Karen G Volunteer	reimburse for supplies for childrens outing	U	38.00	0.00	12,677.25	Edit
1/15/2012	Deposit	2			U	0.00	600.00	13,277.25	Edit
1/15/2012	Paycheck	3584	Pastor Paul		U	1,300.00	0.00	11,977.25	Edit
1/15/2012	Paycheck	3585	Secretary Sue		U	354.40	0.00	11,622.85	Edit
1/22/2012	Deposit	Import		Imported Deposit #11/12/2012 2:58:02 PM#	U	0.00	350.00	11,972.85	Edit

Record: 14 of 12 No Filter Search

You can search for any combination of the following criteria: Transaction Date, Number, Payee, Memo or Amount.

Find

Date Range

Begin End

☒ All Dates 1/1/2010 12/31/2011

Number

Payee Pastor Paul

Memo

Amount

Find

Results

Date	Type	Num	Payee	Amount	GoTo	
1/4/2012	Payche	3580	Pastor Paul	0.00	GoTo	
1/4/2012	Payche	3580	Pastor Paul	Payroll Tax SS - medic liability	0.00	GoTo
1/4/2012	Payche	3580	Pastor Paul	Checking	1,300.00	GoTo
1/4/2012	Payche	3580	Pastor Paul	Payroll Tax Medicare W/H	0.00	GoTo
1/15/2012	Check	3584	Pastor Paul	Payroll Tax FIT W/H	0.00	GoTo
1/15/2012	Payche	3584	Pastor Paul	Payroll Tax Medicare	0.00	GoTo
1/15/2012	Payche	3584	Pastor Paul	Pastor Salary	0.00	GoTo

Record: 14 of 16 No Filter Search

Print a Check Run

Register Select Account: **Checking** **Print Register** **Print Check Run** **Find**

Date	Type	Num	Payee	Description	Deposit	Balance	End
12/31/2011	Deposit	1		Ending balance from December Bal	500.00	12,500.00	Edit
12/31/2011	Check	3570	Allstar Locksmith	Outstanding check from December	0.00	12,200.00	Edit
12/31/2011	Check	3573	National Missions Org	Uncleared check from December 2	0.00	12,000.00	Edit
1/3/2012	Deposit	2			400.00	14,400.00	Edit
1/4/2012	Paycheck	3580	Pastor Paul		0.00	13,100.00	Edit
1/4/2012	Paycheck	3581	Secretary Sue		U 359.40	0.00 12,740.60	Edit
1/7/2012	Check	3582	WalMart	copy paper and kitchen supplies	U 25.35	0.00 12,715.25	Edit
1/8/2012	Check	3583	Karen G Volunteer	reimburse for supplies for childrens outing	U 38.00	0.00 12,677.25	Edit
1/15/2012	Deposit	2			U 0.00	600.00 13,277.25	Edit
1/15/2012	Paycheck	3584	Pastor Paul		U 1,300.00	0.00 11,977.25	Edit
1/15/2012	Paycheck	3585	Secretary Sue		U 354.40	0.00 11,622.85	Edit
1/22/2012	Deposit	Import		Imported Deposit #11/12/2012 2:58:02 PM#	U 0.00	350.00 11,972.85	Edit

Record: 11 of 12 No Filter Search

If you have marked more than one check "To Print" use the "Print Check Run" feature to print all of those checks at one time.

Reconcile Accounts

File Main Menu

FlockBase Accounting



Version 5.2

- Register
- Reconcile
- Direct Deposit Export
- Journal Entries
- Reports
- Find
- Setup / Utilities

Use the Reconcile feature to reconcile your bank accounts and credit card accounts to the statement from the bank or credit card company.

Reconciliations List

Reconciliations List

Account: **Checking** | Statement Date: **12/31/2011** | Ending Balance: **\$12,500.00** | **View**

Add New Reconciliation

This is a list of previous reconciliations.

Click here to start a new reconciliation.

Perform a Reconciliation

Reconcile

Select Account: **Checking** | Statement Date: **1/31/2012** | **Delete this Reconciliation**

Previously Cleared: **12,500.00** | Current Statement Balance: **12,527.25**

Date	Type	Num	Payee	Description	Cleared	Check	Deposit	
1/3/2012	Deposit	2			I	0.00	2,400.00	Edit
1/15/2012	Deposit	2			I			
12/31/2011	Check	3570	Allstar Locksmi	Outstanding	I			
12/31/2011	Check	3573	National Missi	Uncleared ch	U			
1/4/2012	Paycheck	3580	Pastor Paul		I			
1/4/2012	Paycheck	3581	Secretary Sue		I			
1/7/2012	Check	3582	WalMart	copy paper a	I	25.35	0.00	Edit
1/8/2012	Check	3583	Karen G Volun	reimburse fo	I	38.00	0.00	Edit
1/15/2012	Paycheck	3584	Pastor Paul		I	1,300.00	0.00	Edit
1/15/2012	Paycheck	3585	Secretary Sue		U	354.40	0.00	Edit
1/22/2012	Deposit	Importe		Imported De	I	0.00	350.00	Edit

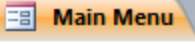
3. Click here on the items that cleared the statement. The status will change from U (Uncleared) to I (In Process of Reconciling).

2. Enter the ending balance per the Bank Statement.


4. After the Remaining Balance is \$0.00, click Reconcile. FBA will change the status of the cleared items from I to C (Cleared).

Mark All | **Unmark All** |
 Deposit: **3,350.00** | Check: **3,322.75** |
 Calculated Balance: **12,527.25** | Remaining Balance: **0.00** |
 Reconcile | **Report**

Direct Deposit (for Paychecks only)

**Main Menu**

FlockBase Accounting



Version 5.2

Register

Reconcile

Direct Deposit Export

Journal Entries

Reports

Find

Setup / Utilities

If you have marked employee(s)' paycheck(s) for Direct Deposit, click here to export those transactions to a text file for upload to your bank's system.

Marking a Paycheck for Direct Deposit

Main Menu

Register

Paycheck

Date: Num: Account: ☐ Direct Deposit

Payee: Amount: ☐ To Print

Memo: Cleared ☐

Account	Description	Class	De	Cr	
Financial Secretary					
Payroll Taxes Payable	FIT W/H from table				
Payroll Taxes Payable			0.00	5.00	State income tax withhold
Payroll Taxes Payable	SS W/H		0.00	16.80	Social Security Withholdir
Payroll Taxes Payable	Medicare W/H		0.00	5.80	Medicare withholding
Payroll Taxes Payable	SS match liability		0.00	24.80	Social Security Matching
Payroll Tax Expense	SS match expense		24.80	0.00	Church Secretary Social Se
Payroll Taxes Payable	Medicare match liability		0.00	5.80	Medicare matching
Payroll Tax Expense	Medicare match expense		5.80	0.00	Church Secretary Medicar
*			0.00	0.00	

Checkmark this box if you want to export this Paycheck to a text file for upload to your bank's direct deposit system.

Setting up Bank Information for Employee Direct Deposits

Main Menu Setup / Utilities Menu PayeesList **Payees**

Name PayeeID

Street

City, ST Zip

Phone

Email

Payroll Information

These fields are required if this payee is an employee who is going to receive paychecks.

Name: First, Last

Social Security Number

Filing Status

Pay Period

Exemptions Extra W/H

SS Payroll Item

Medicare Payroll Item

HSA Contributions

Direct Deposit

Routing Number

Account Number

1099 Information

These fields are required if this payee is an independent contractor or landlord who is going to receive a 1099.

Social Security Number

☐


If your bank allows you to upload a text file containing paycheck information for Direct Deposit, input the employee's bank account number and routing number.

Journal Entries

Almost all entries into FlockBase Accounting can be made using the registers (check register, credit card register, etc... However, if you need to enter a journal entry, you can do so.

Main Menu

FlockBase Accounting



Version 5.2

Click here to enter journal entries.

Journal Entry List

Main Menu

Journal Entries

Journal Entries

Trans Date	Num	Account	Description	Debit	Credit	
12/31/2011	3586	Building Asset	Beginning Balance	180,000.00	0.00	<div>Edit</div>

Click here to add a new Journal Entry.

Add New Journal Entry

Click here to Edit an existing Journal Entry.

Entering Journal Entries

Main Menu
Journal Entries
Journal Entry

Date: 12/31/2011
Num: 3586
Save & New
Save & Close

Account	Description	Class	Debit	Credit
Building Asset	Beginning Balance		180,000.00	0.00
Note Payable First National Ban	Beginning Balance		0.00	180,000.00
*			0.00	0.00

The Debits and Credits must equal.

Delete

Remaining to allocated: 0.00 0.00

Memorized and Scheduled Transactions

You can memorize a transaction so that it can be easily entered again at a future date. You can also schedule the transaction to be processed at regular intervals.

Memorize a Transaction

Use the “Memorize” button at the bottom of each transaction screen to memorize a transaction for use at a future date.

Date: 2/1/2012 Num: 3582 Account: Checking Payee: National Missions Organization Amount: 280.00 Memo: monthly contribution to missions

Account	Description	Class	Debit
Missions Executive Board	monthly contribution to missions		280.00
*			0.00

Click the "Memorize" button to memorize this transaction and/or schedule it for future processing.

Delete Memorize Remaining to be allocated: 0.00

Schedule a Transaction

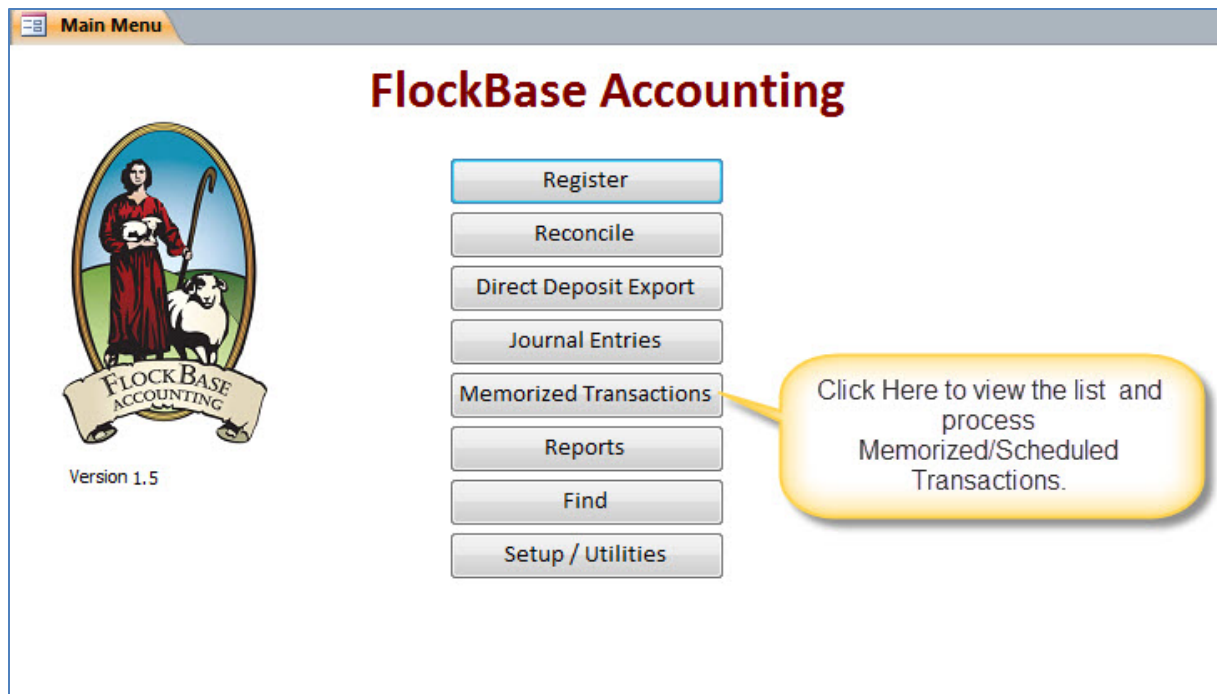
From the list of Memorized Transactions, you can specify the Next Date you want to enter the transaction and the frequency with which you want to process the transaction (i.e. monthly, quarterly, etc...).

Enter the next date for the transaction and the frequency for scheduling the transaction.

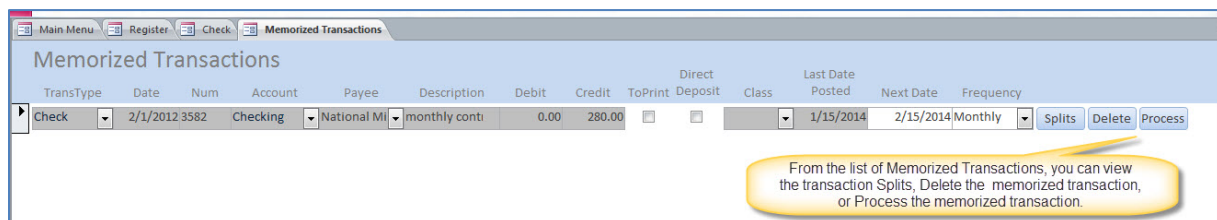
TransType	Date	Num	Account	Payee	Description	Debit	Credit	ToPrint	Deposit	Class	Last Date Posted	Next Date	Frequency	Splits	Delete	Process
Check	2/1/2012	3582	Checking	National MI	monthly conti	0.00	280.00					1/15/2014	Monthly			

Process a Memorized or Scheduled Transaction

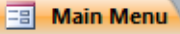
To process a Memorized or Scheduled Transaction, access the list from the Main Menu.




From the list of Memorized Transactions, you can process a Memorized or Scheduled Transaction. When you click Process, the transaction is entered based upon the Next Date field. If a Frequency was entered, the “Next Date” field is automatically advanced based upon the Frequency.



Reports

**Main Menu**



Version 5.2

FlockBase Accounting

Register

Reconcile

Direct Deposit Export

Journal Entries


Reports


Find

Setup / Utilities

The Reports Menu allows you to print a variety of reports.

Reports Menu

**Main Menu** **Reports Menu**



The most commonly used reports are the Balance Sheet Rollforward, Profit & Loss Reports and the Budget Versus Actual Reports.

Beginning
1/1/2011

Ending
12/31/2011

Set the Date Range for your reports.

Balance Sheet

Balance Sheet Roll Forward

Profit & Loss Reports

Fund Reports

Budget Reports

Department Reports

General Ledger

1099s

Payroll Reports

Payroll Summary

Payroll Summary by Employee

Payroll Detail

Payroll Detail by Employee

Form 941 Report

W-2s

There are a variety of Payroll Reports available, including a 941 report containing the figures you will need for your quarterly Form 941 as well as the ability to print year-end W-2s.

If you have marked a Payee as 1099-eligible, and if you marked the expense account as 1099-eligible, you can print 1099s for your eligible Payees.

Profit & Loss Reports

Main Menu

Reports Menu

Profit & Loss Reports

Fund Name	Fund Number	Include In Report?
Benevolent fund	4-300	<input type="checkbox"/>
Building fund	2-300	<input type="checkbox"/>
General fund	1-300	<input checked="" type="checkbox"/>
Mission fund	3-300	<input type="checkbox"/>

You can checkmark this box to include specific funds in the report, or you can click Mark All to include all funds.

Mark AllUnmark All

BeginningEnding
1 / 1 / 201112 / 31 / 2011

Profit & Loss

Column 1

BeginningEnding
1 / 1 / 201112 / 31 / 2011

Column 2

BeginningEnding
1 / 1 / 20121 / 31 / 2012

Two-Column Profit & Loss

Enter your date range(s) and choose the report format you want.

Include selected classes.

Class Name	Include In Report?
Dallas Campus	<input type="checkbox"/>
Fort Worth Campus	<input type="checkbox"/>

Mark AllUnmark All

BeginningEnding
1 / 1 / 201112 / 31 / 2011

Profit & Loss by Class

Profit & Loss by Fund

Main Menu

Reports Menu

Profit & Loss Reports

Profit & Loss by Fund

Anytown Church

Profit & Loss by Fund

Actual:

1/1/2012 to

12/31/2012

General fund

Income

1-400 Undesignated Receipts

2,800.00

2,800.00

Total Income

2,800.00

Expenses

Staff salaries

1-510 Pastor Salary

2,600.00

1-517 Financial Secretary

800.00

1-517.1 Payroll Tax Expense

61.20

Staff salaries

3,461.20

Education & outreach

1-540 Children's Department

38.00

Education & outreach

38.00

Administration

1-558 Fellowship Supplies

13.25

1-579 Church/Office Supplies

12.10

On most P&L and Budget Reports, you can double click on a number and a general ledger report will come up which identifies the transactions that support the summary figure.

On most P&L and Budget Reports, you can double click on a number and a general ledger report will come up which identifies the transactions that support the summary figure.

File	Main Menu	Reports Menu	Profit & Loss Reports	Profit & Loss by Fund
------	-----------	--------------	-----------------------	-----------------------

Click File to access the Print Menu

Anytown Church Profit & Loss by Fund

Actual:
1/1/2012 to
6/30/2012

General fund

General Ledger Report

Main Menu Reports Menu Profit & Loss Reports Profit & Loss by Fund **General Ledger**

Anytown Church General Ledger

1/1/2012 to 12/31/2012

This is the General Ledger report that came up after double clicking the \$2,600 figure on the Pastor Salary line of the previous P&L.

Date	Type	Num	Payee	Description	Clr	Debit	Credit	Balance
Account 1-510 Pastor Salary								
1/4/2012	Paycheck	3580	Pastor Paul		U	300.00	0.00	300.00
1/4/2012	Paycheck	3580	Pastor Paul		U	1,000.00	0.00	1,300.00
1/15/2012	Paycheck	3584	Pastor Paul		U	300.00	0.00	1,600.00
1/15/2012	Paycheck	3584	Pastor Paul		U	1,000.00	0.00	2,600.00
Total						2,600.00	0.00	
Grand Total						2,600.00	0.00	

Double click on any of these lines, and the actual check/paycheck/deposit will come up for that specific entry.

Tuesday, November 13, 2012 Page 1 of 1

Balance Sheet Roll Forward Report

Main Menu Reports Menu **Balance Sheet Roll Forward**

Anytown Church Balance Sheet Roll Forward Report

1/1/2012 to 12/31/2012

The Balance Sheet Roll Forward Report is one of the most useful reports in FBA and should probably be presented at each financial meeting. It identifies the Beginning Balance, Total Increases, Total Decreases and Ending Balance for each asset account, liability account and fund balance.

	Beginning	Increase	Decrease	Ending
Assets				
Cash/Bank				
100 Checking	12,000.00	3,350.00	3,377.15	11,972.85
Total Cash/Bank	12,000.00	3,350.00	3,377.15	11,972.85
Other Asset				
150 Building Asset	180,000.00	0.00	0.00	180,000.00
Total Other Asset	180,000.00	0.00	0.00	180,000.00
Total Assets	192,000.00	3,350.00	3,377.15	191,972.85
Liabilities & Fund Balance				
Current Liabilities				
250 Payroll Taxes Payable		147.40	0.00	147.40
Total Current Liabilities		147.40	0.00	147.40
Long Term Liabilities				
280 Note Payable First National Bank	180,000.00	0.00	0.00	180,000.00
Total Long Term Liabilities	180,000.00	0.00	0.00	180,000.00
Fund Balance				
Building Fund		400.00	0.00	400.00
General Fund	12,000.00	2,850.00	3,324.55	11,475.45
Mission Fund	-200.00	150.00	0.00	-50.00
Total Fund Balance	12,000.00	3,350.00	3,524.55	11,825.45
Total Liabilities & Fund Balance	192,000.00	3,497.40	3,524.55	191,972.85

Tuesday, November 13, 2012 Page 1 of 1

Fund Balance				
Building fund		400.00	0.00	400.00
General fund	12,200.00	2,800.00	3,524.55	11,475.45
Mission fund	-200.00	150.00	0.00	-50.00
Total Fund Balance	12,000.00	3,350.00	3,524.55	11,825.45
Total Liabilities & Fund Balance	192,000.00	3,497.40	3,524.55	191,972.85

Close up view of the Fund Balance Section of the Balance Sheet Roll Forward Report. Notice that each fund is presented with beginning balance, total increases and decreases and ending balance.

Budget Reports

Main Menu Reports Menu Budget Reports 2 Column Budget Reports Profit & Loss by Fund Versus Budget - Two Column				
Anytown Church				
Profit & Loss by Fund Versus Budget - Two Column				
	Actual: 1/1/2012 to 1/31/2012	Actual: 1/1/2012 to 12/31/2012	Budget	Difference
General fund				
Income				
1-400 Undesignated Receipts	2,800.00	2,800.00	113,159.20	110,359.20
	2,800.00	2,800.00	113,159.20	110,359.20
Total Income	2,800.00	2,800.00	113,159.20	110,359.20
Expenses				
Missions				
1-501 Missions Executive Board	0.00	0.00	7,201.04	7,201.04
1-503 Missions Association	0.00	0.00	3,086.16	3,086.16
Missions	0.00	0.00	10,287.20	10,287.20
Benevolence				
1-505 Benevolent Assistance	0.00	0.00	500.00	500.00
1-507 Local Benevolence Organization Sup	0.00	0.00	0.00	0.00
Benevolence	0.00	0.00	500.00	500.00
Staff salaries				
1-510 Pastor Salary	2,600.00	2,600.00	24,696.00	22,096.00
1-513 Christmas Bonuses	0.00	0.00	0.00	0.00
1-514 Supply Ministers	0.00	0.00	400.00	400.00
1-516 Pianist Salary	0.00	0.00	7,150.00	7,150.00
1-517 Financial Secretary	800.00	800.00	10,296.00	9,496.00
1-517.1 Payroll Tax Expense	61.20	61.20	3,400.00	3,338.80
1-518 Youth Minister Package	0.00	0.00	7,800.00	7,800.00
1-519 Music Minister Package	0.00	0.00	5,200.00	5,200.00
Staff salaries	3,461.20	3,461.20	58,942.00	55,480.80
Education & Outreach				

The P&L by Fund Versus Budget Two Column report allows you to present current month actual, year-to-date actual, annual budget, and remaining budget.

Network Users

The license agreement allows you to install FlockBase Accounting on multiple computers within the same church. It does not allow you provide the software to other churches. Each church must purchase their own software license.

So that all users can access the data at the same time, the data file FlockBaseAccountingData.accdb needs to be stored in a shared folder on the local area network. The Welcome Screen provides you with the ability to browse to the shared data file folder.