# FlockBase Accounting

## Fund Accounting Software for Churches

## User Guide

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# 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:

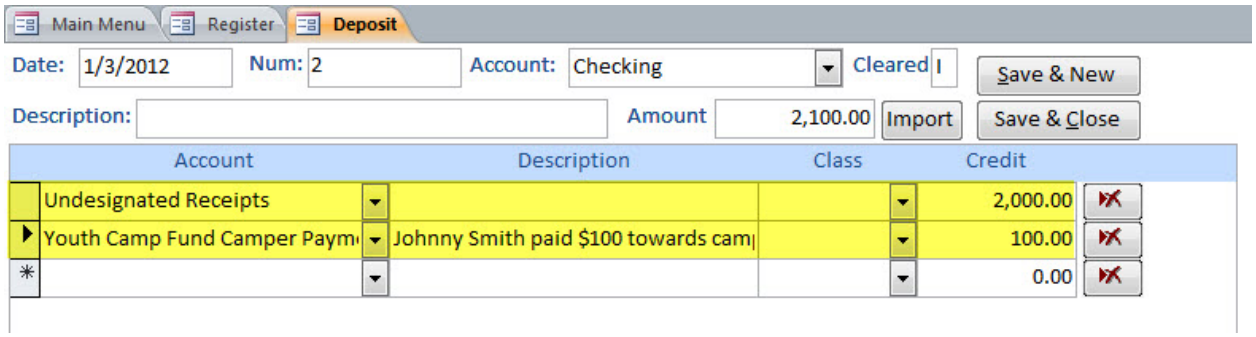
| Account Name | Type of Account | Fund |
|---|---|---|
| Checking Account | Bank (Asset) | Not applicable ** |
| Undesignated Contributions | Income | General Fund |
| Children Ministry | Expense | General Fund |
| Pastor Salary | Expense | General Fund |
| Repairs & Maintenance | Expense | General 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

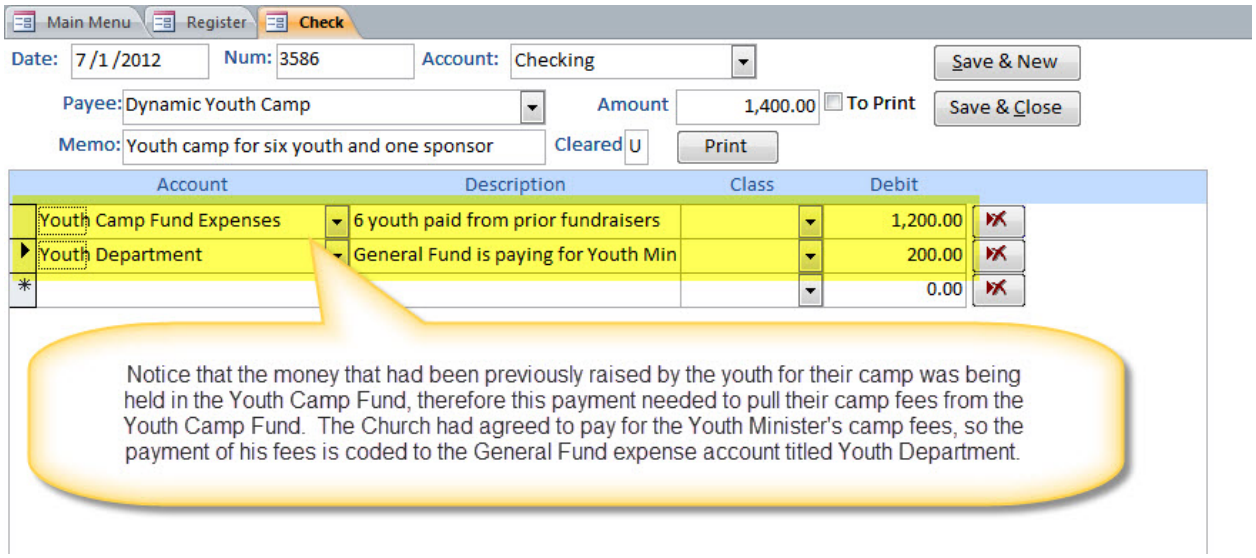
## Sample Deposit

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.




## 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.

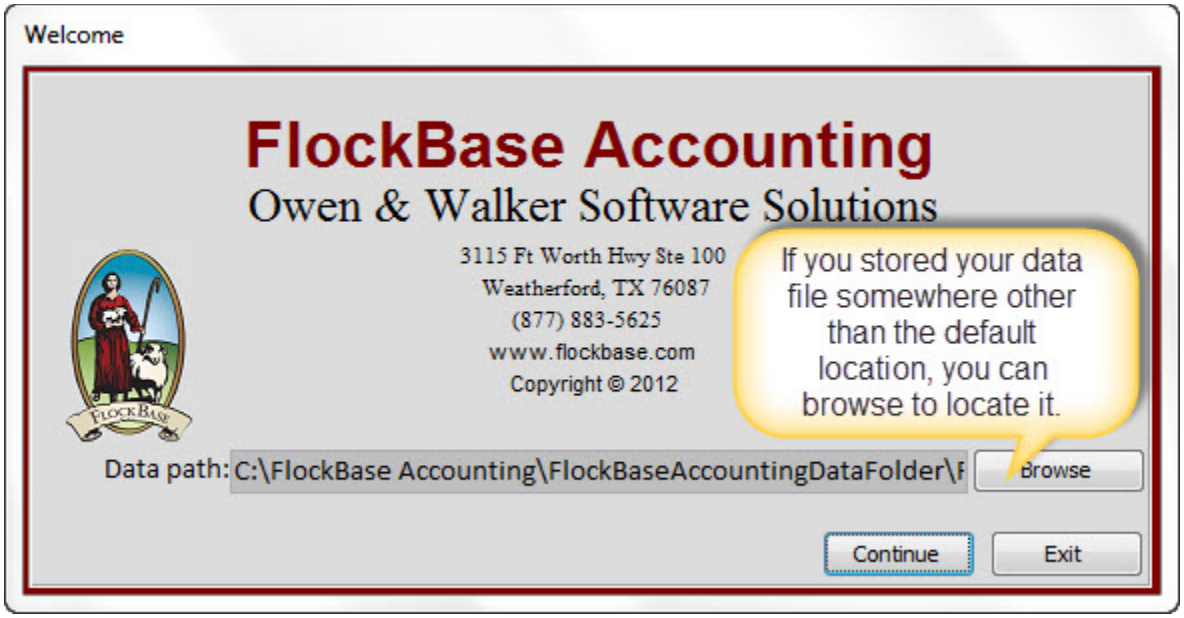


# Initial Login

## 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).

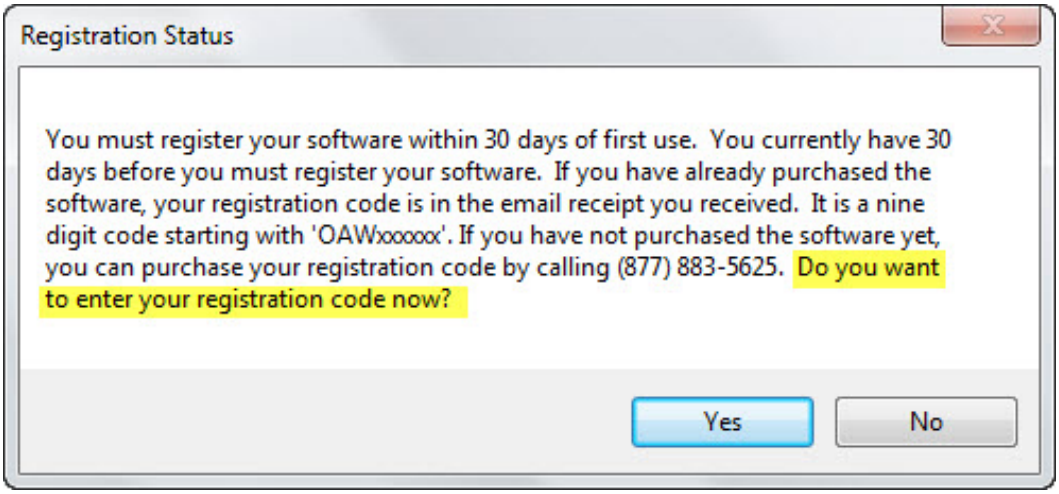


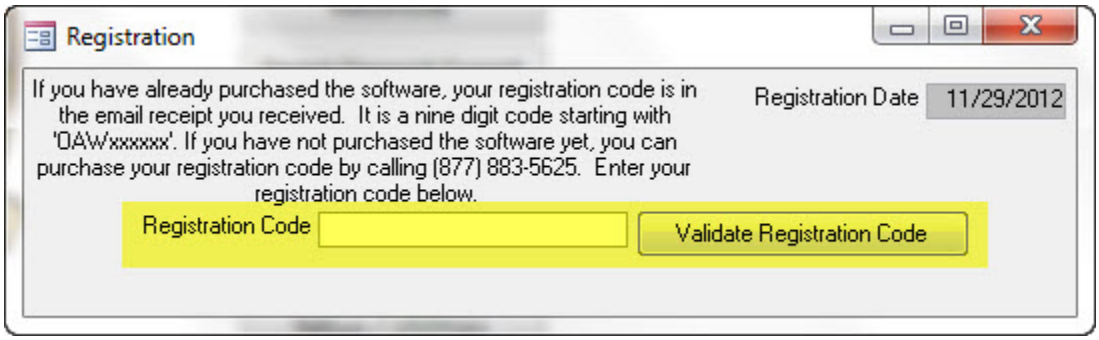

## Sample Data

A Sample Data filed 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

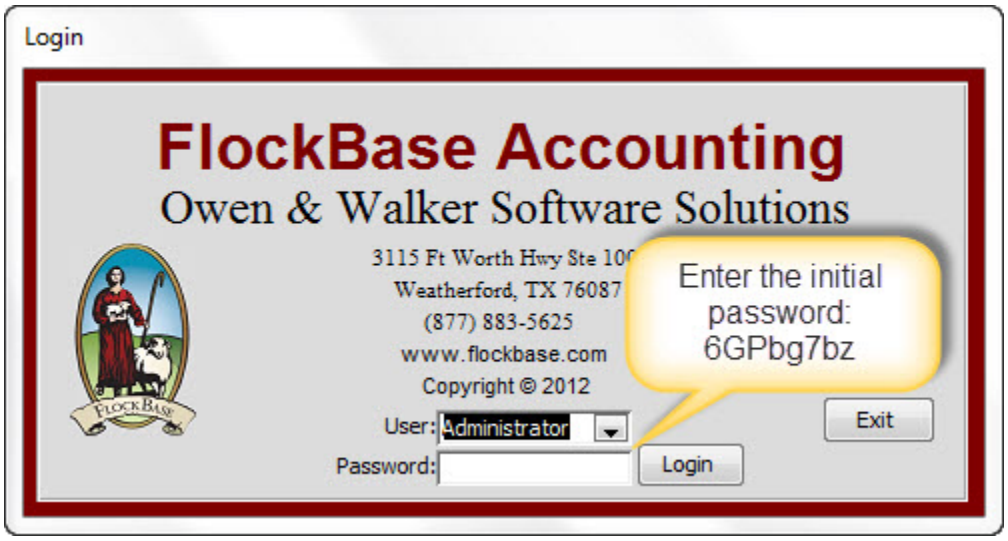
If this is the first time you have opened FlockBase Accounting, you will receive this notification regarding the need to enter the registration code within 30 days of first use. If you have already purchased the software registration code, your confirmation email includes your registration code. It is 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.

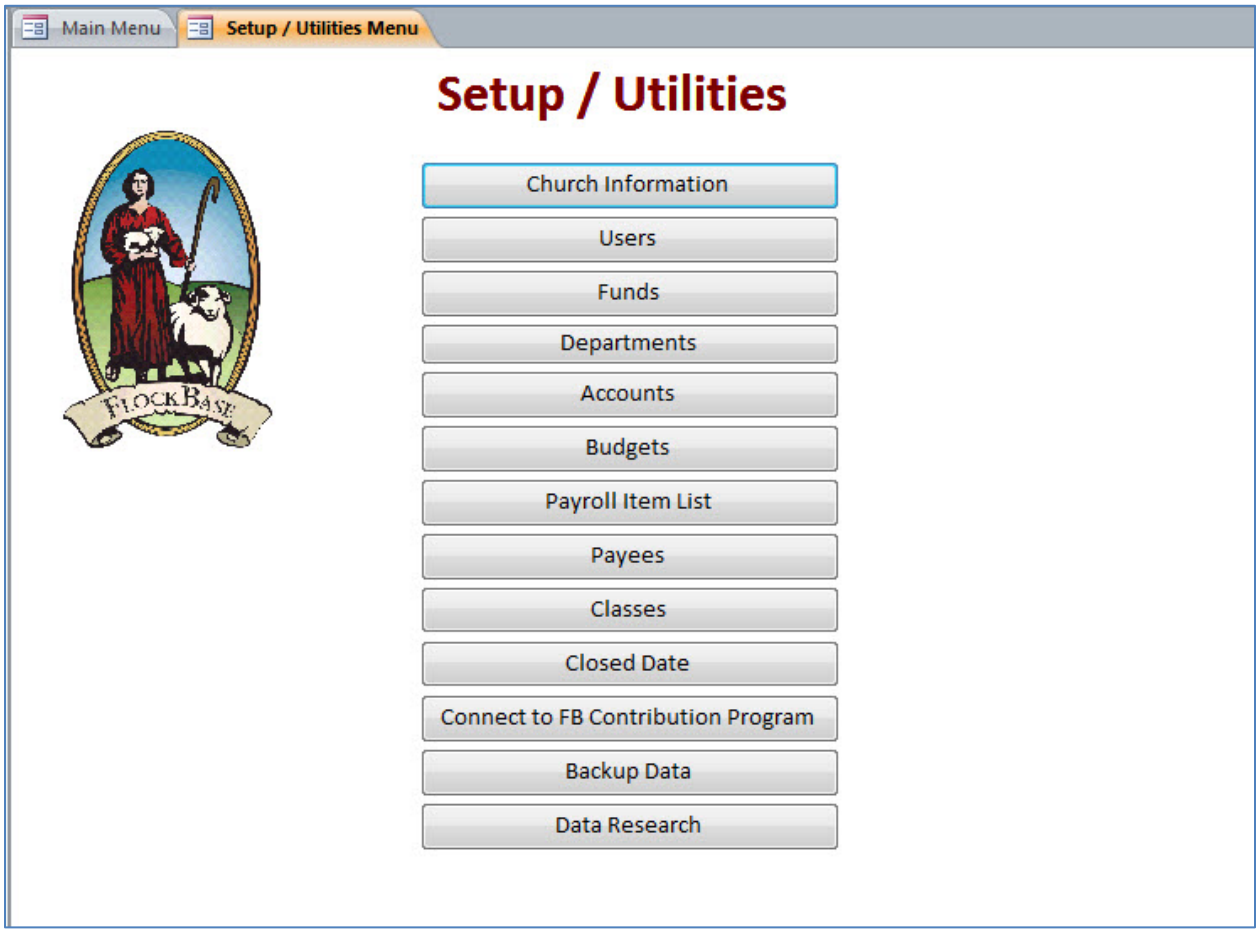


# Setup

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

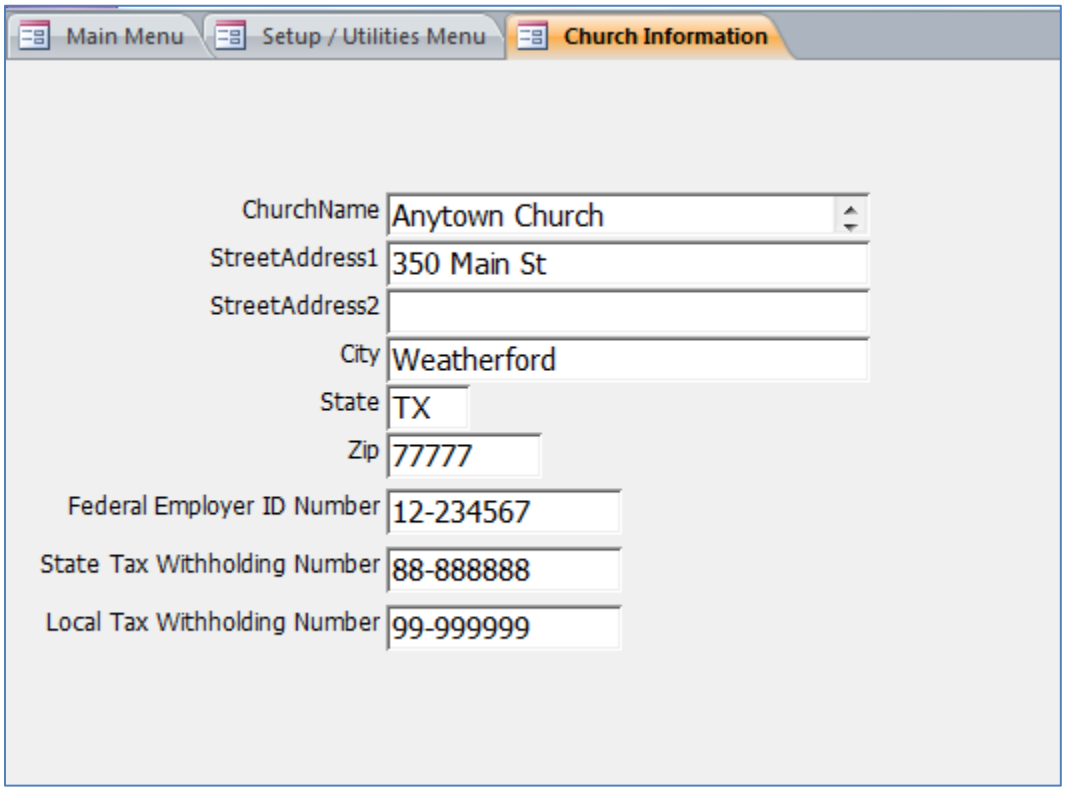
## Setup Menu

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.

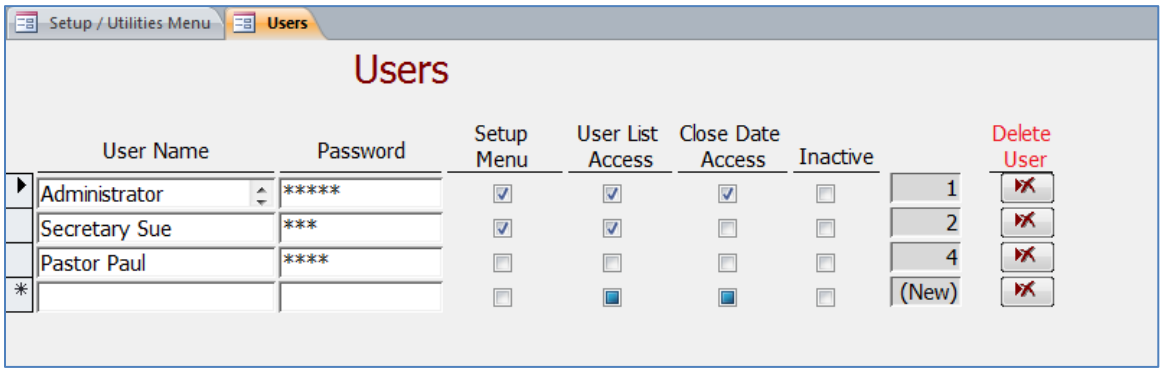



## Closing a Screen, Window or Tab

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.

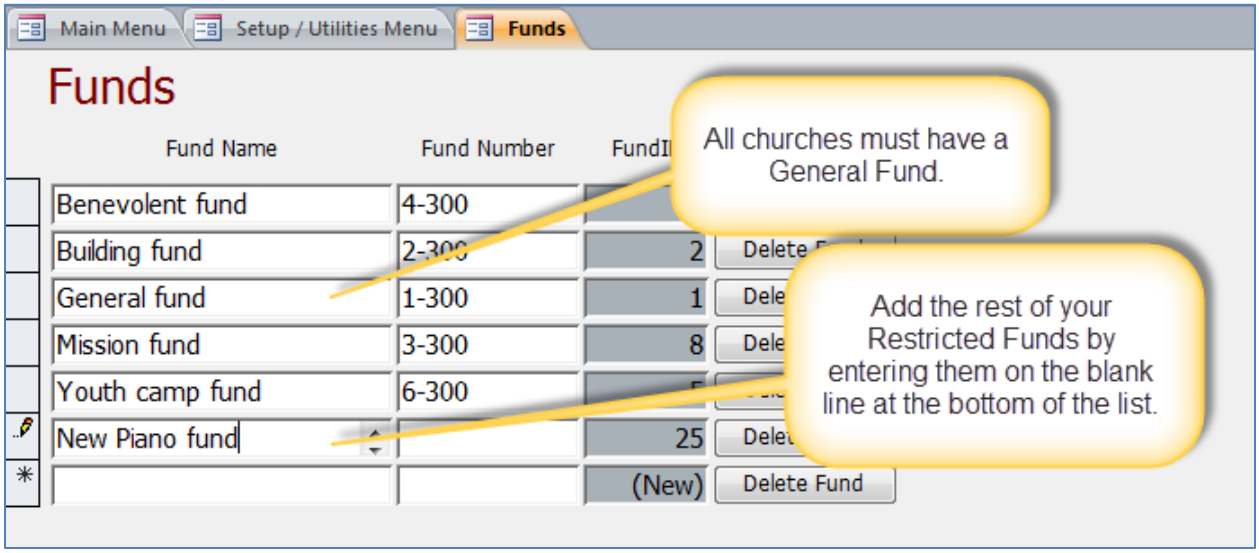
## Users

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.



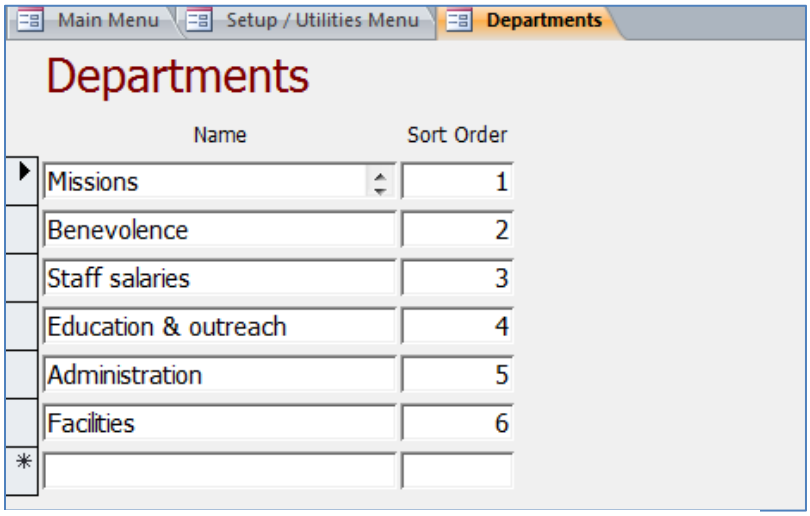

## Funds

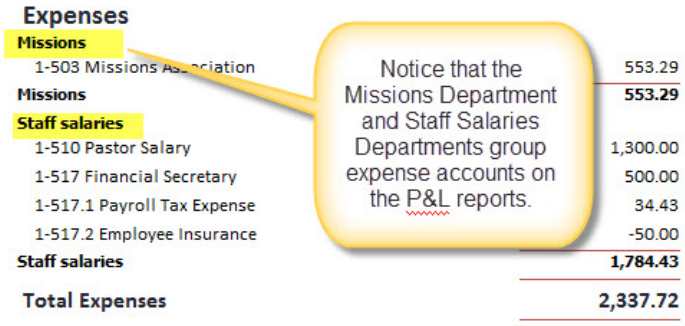
Use the Funds screen to enter your church's funds. All churches must have a General Fund. Although the General Fund may have a different name, e.g. General Operating Fund or Operating Fund, all churches must have a fund which accounts for contributions which are not restricted for any purpose. In addition, your church may have desginated 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 identfy your funds and accounts. Most churches use the #1 to identify their General Fund.



## Departments

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




## Chart of Accounts

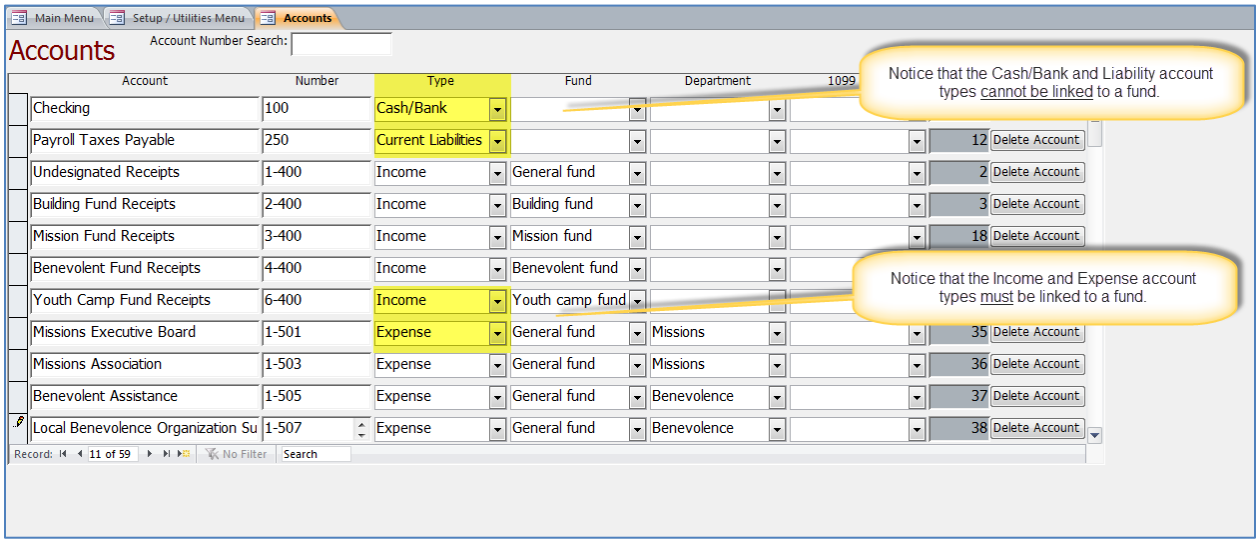
Setting up the Chart of Accounts must be completed before you can begin inputting any transactions.

Asset and liablity accounts <u>are NOT</u> linked to funds. Income and expense accounts <u>MUST be</u> linked to funds.

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

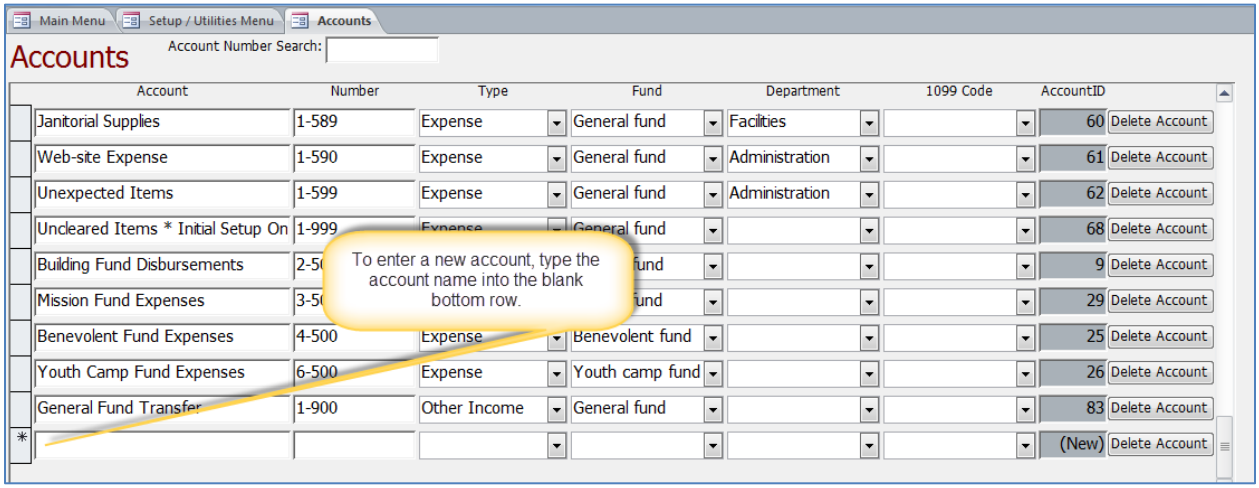
| Account Type | Examples for this Account Type | Suggested Numbering |
|---|---|---|
| Cash/Bank | Cash & Bank Accounts: Petty Cash, Main Checking, Savings | 100-149 |
| Other Current Assets | Due from Employee | 150-179 |
| Other Asset | Fixed Assets, Loans Receivable | 180-199 |
| Current Liabilities | 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 |

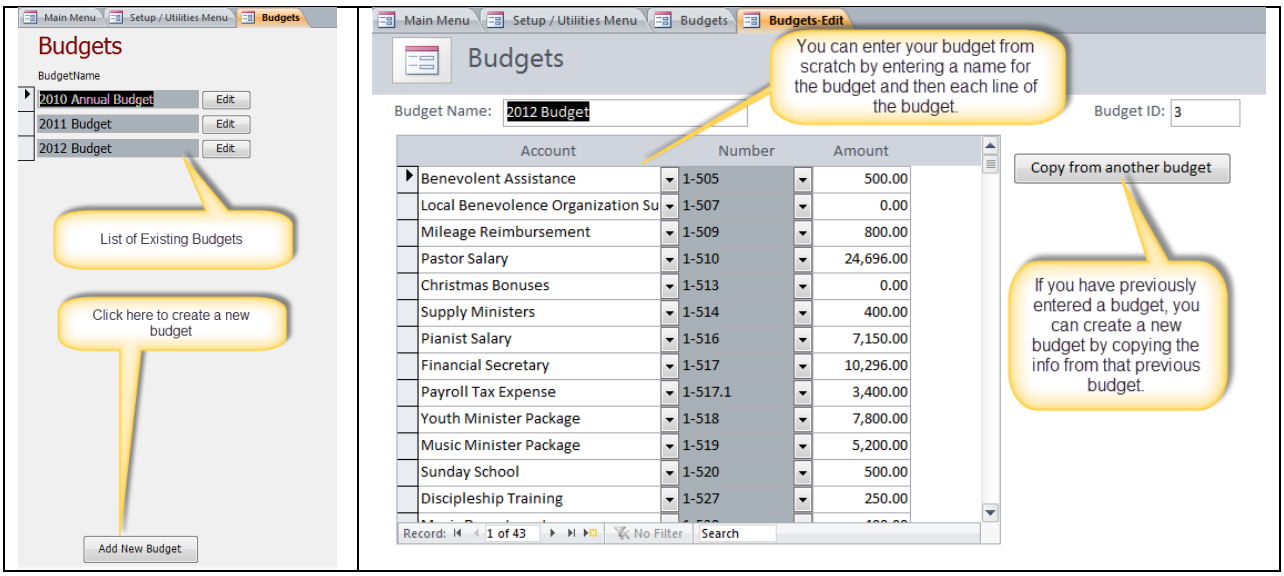
FlockBase Accounting comes pre-installed with a short sampling of accounts to help you get started. You can edit these accounts and you should add your own accounts to the list.




| 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 | 2-5 | | fund | | | 9 | Delete Account |
| Mission Fund Expenses | 3-5 | | 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

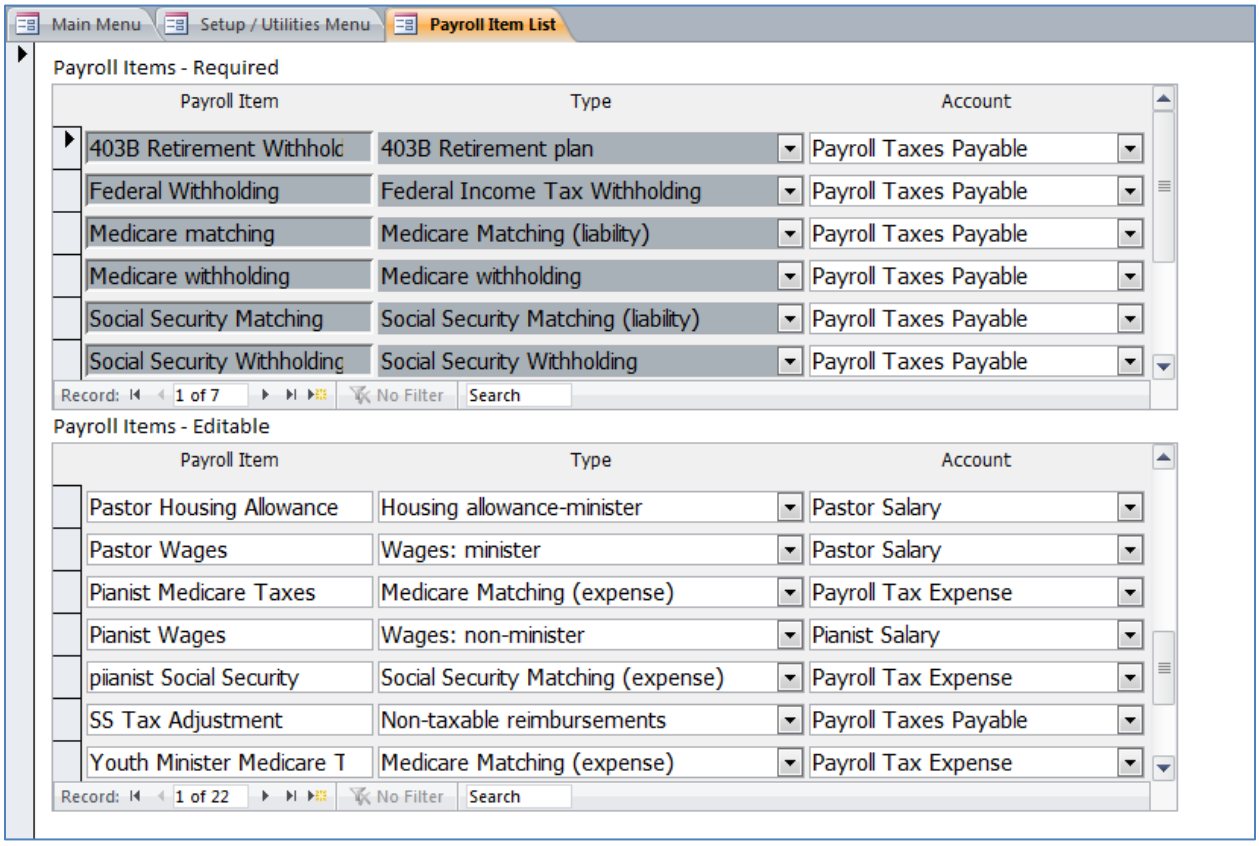
If your church has a budget, you can enter the budget here so that you can run reports that compare the budget to your actual expenses. Most churches have an annual budget. If you enter the annual budget, you can run a report that will compare your actual results to the annual budget. For example, if 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.



## 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).

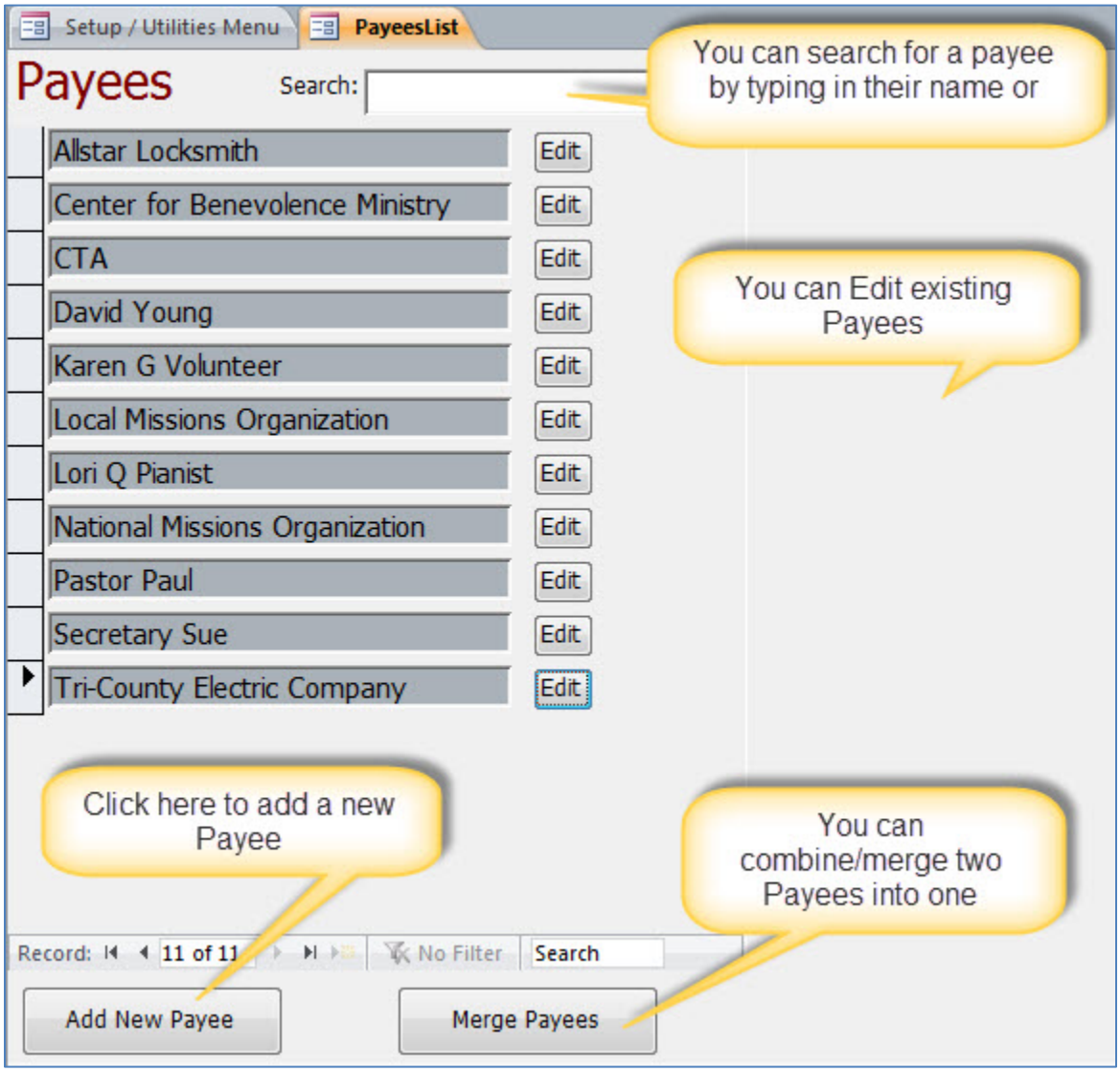
**Warning! Important notice about State Tax Withholding:** FlockBase Accounting automatically calculates and withholds federal taxes (federal income tax, Social Security and Medicare) from wages that are marked "Wages: non-minister." FlockBase Accounting does NOT automatically calculate and withhold 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.




**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

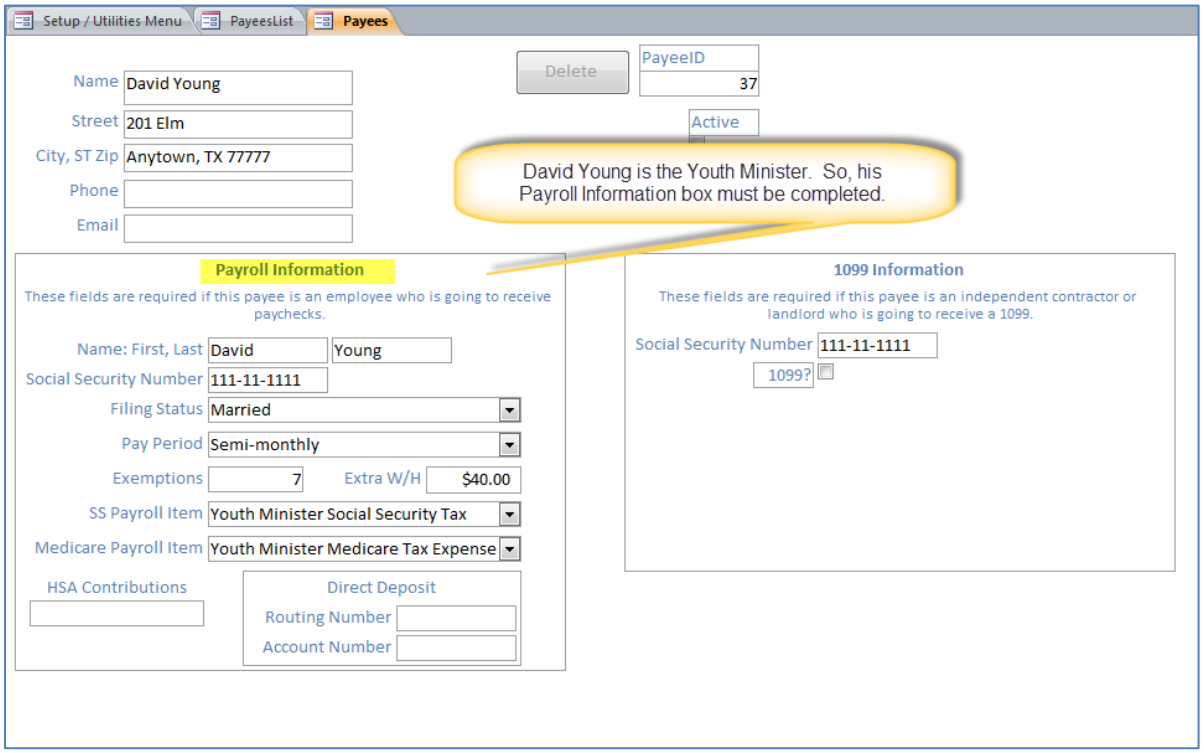
Use the Payees list to create a list of Vendors and Employees.




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.

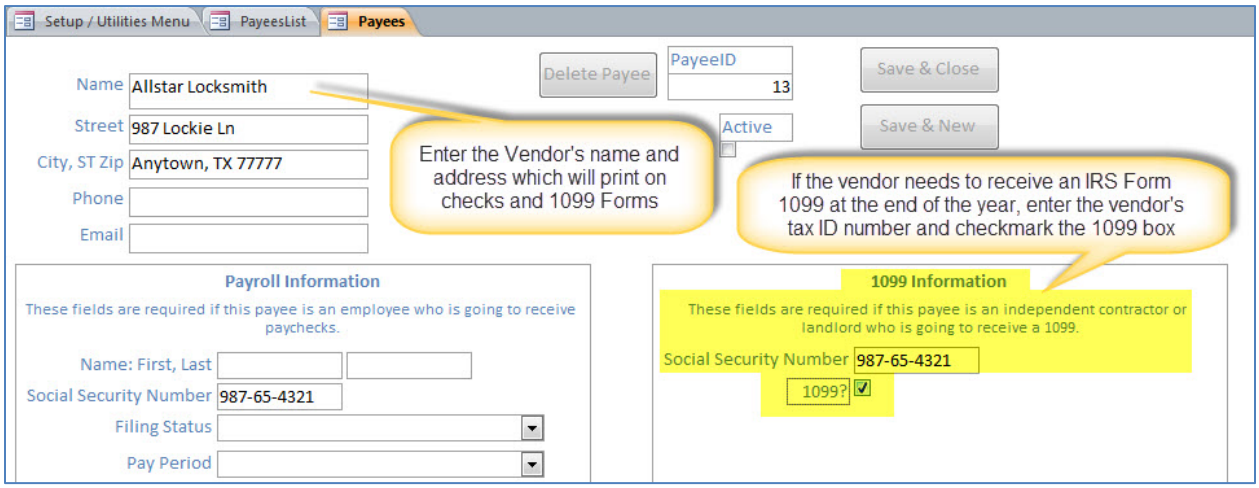
## Employees

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



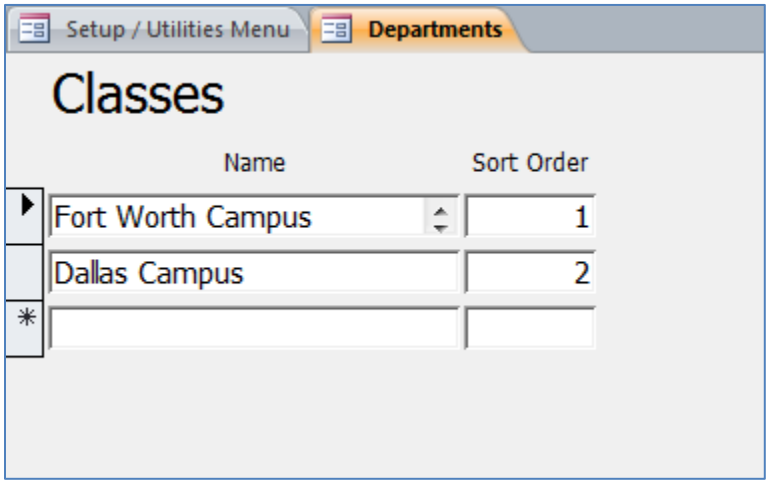

## Vendors

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.



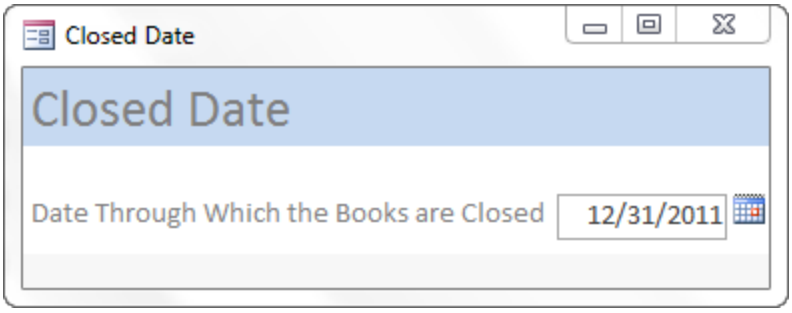
## Classes

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.



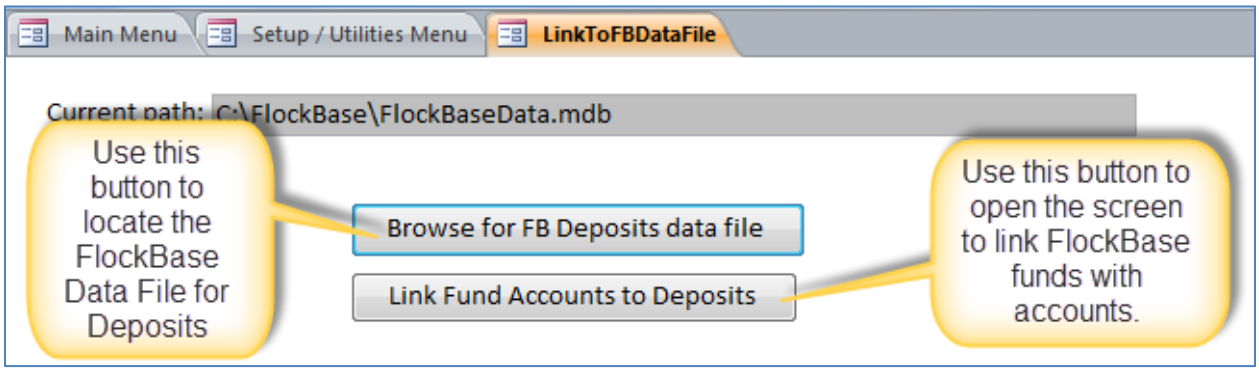

## Closed Date

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.



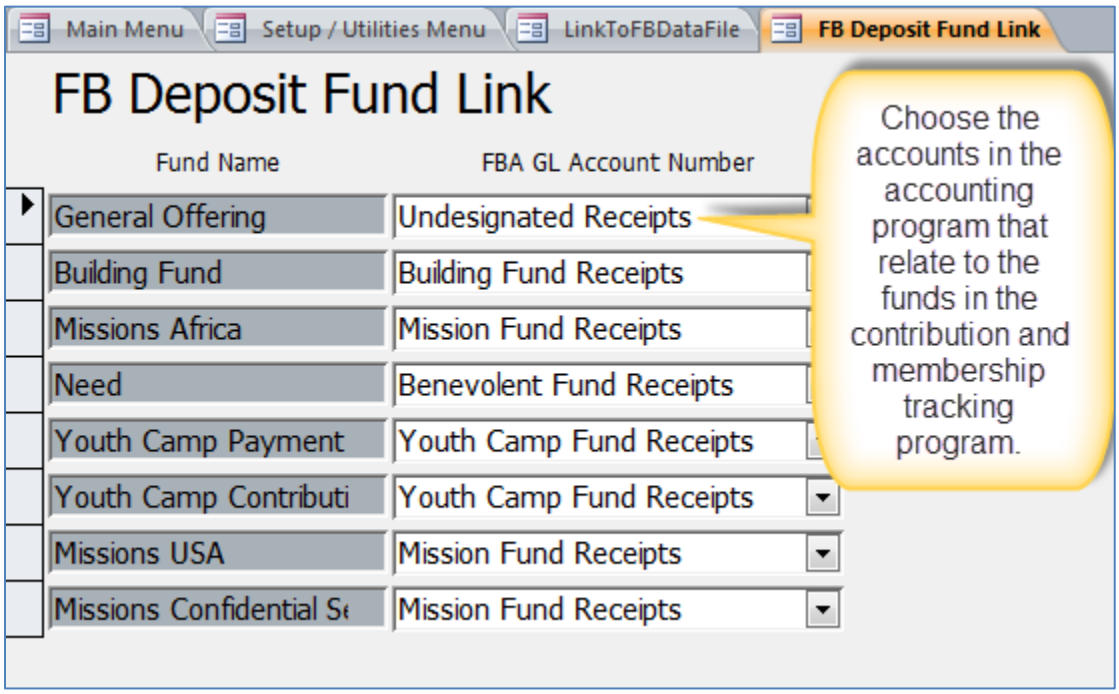
## Deposit Import

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.



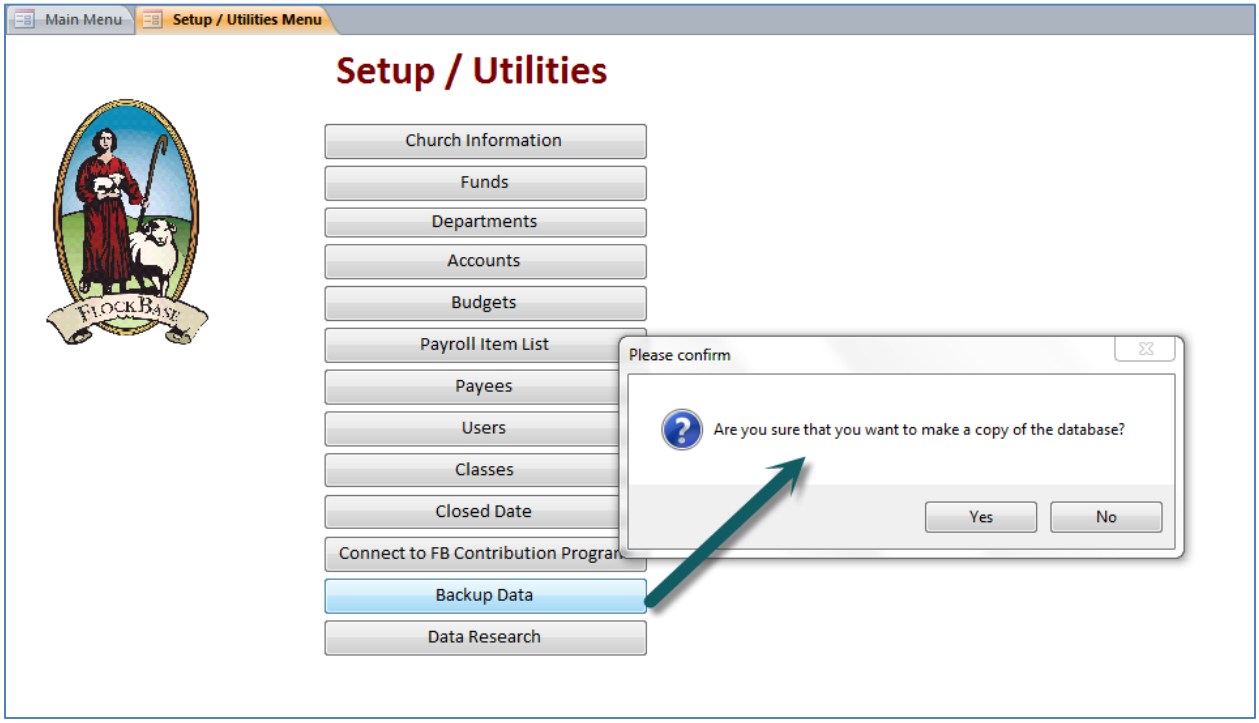

## Link to FlockBase Membership & Contribution Program

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, …).



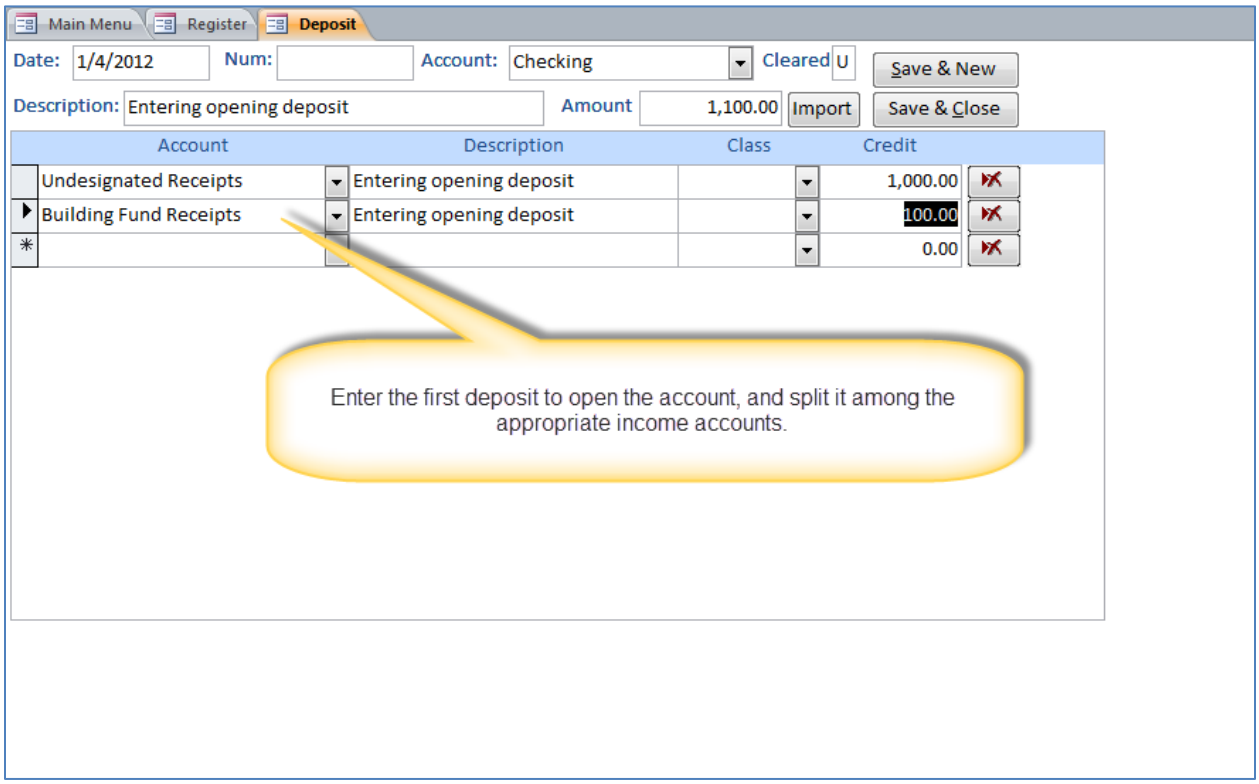
# Entering Beginning Balances

## 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



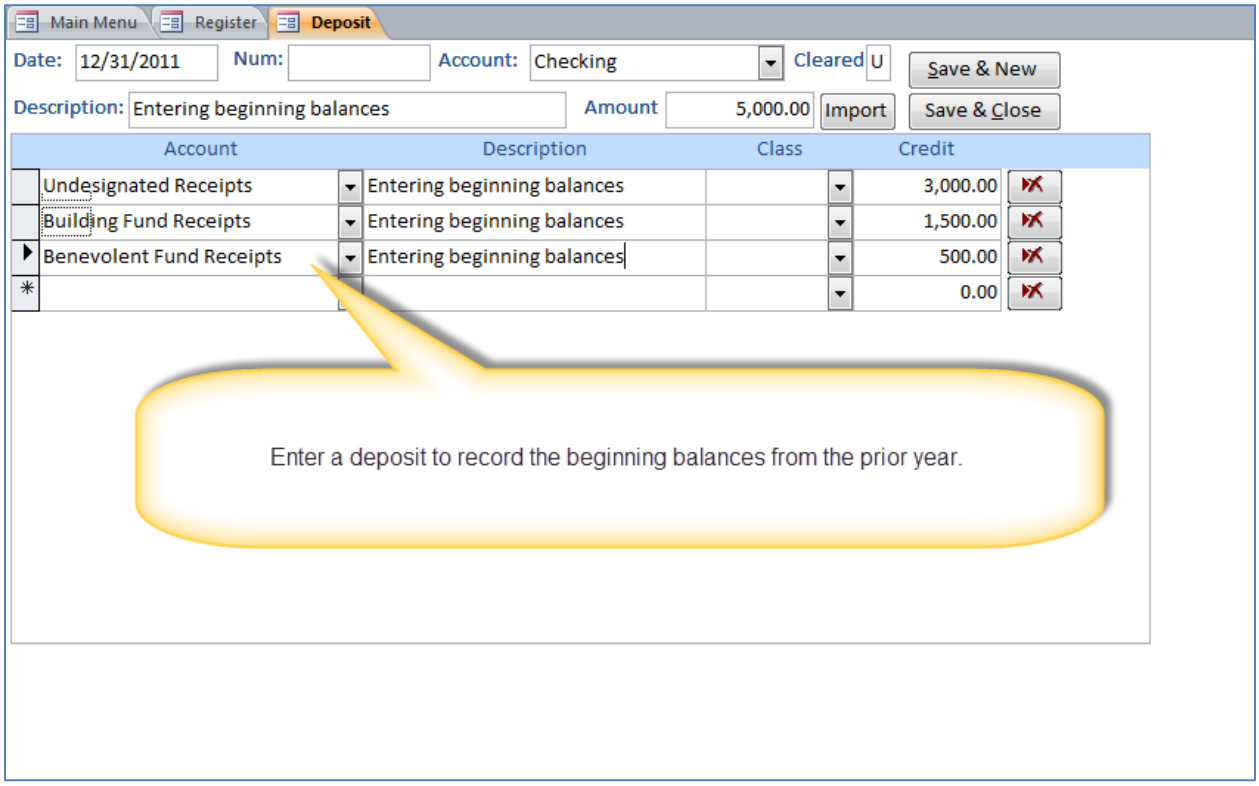
### Option #2. You are an existing church and you are starting to use FlockBase Accounting at the beginning of a new year

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:



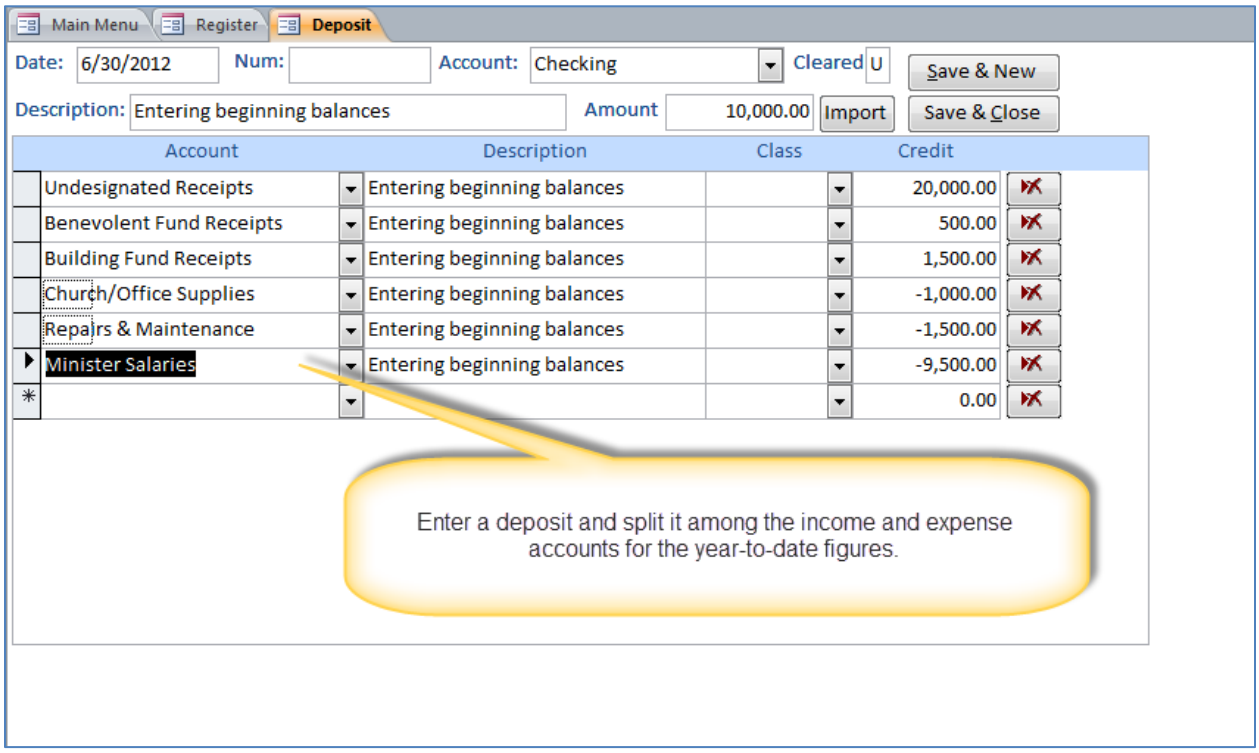

See the section below entitled "Setting up initial bank account and credit card reconciliations."

### 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:

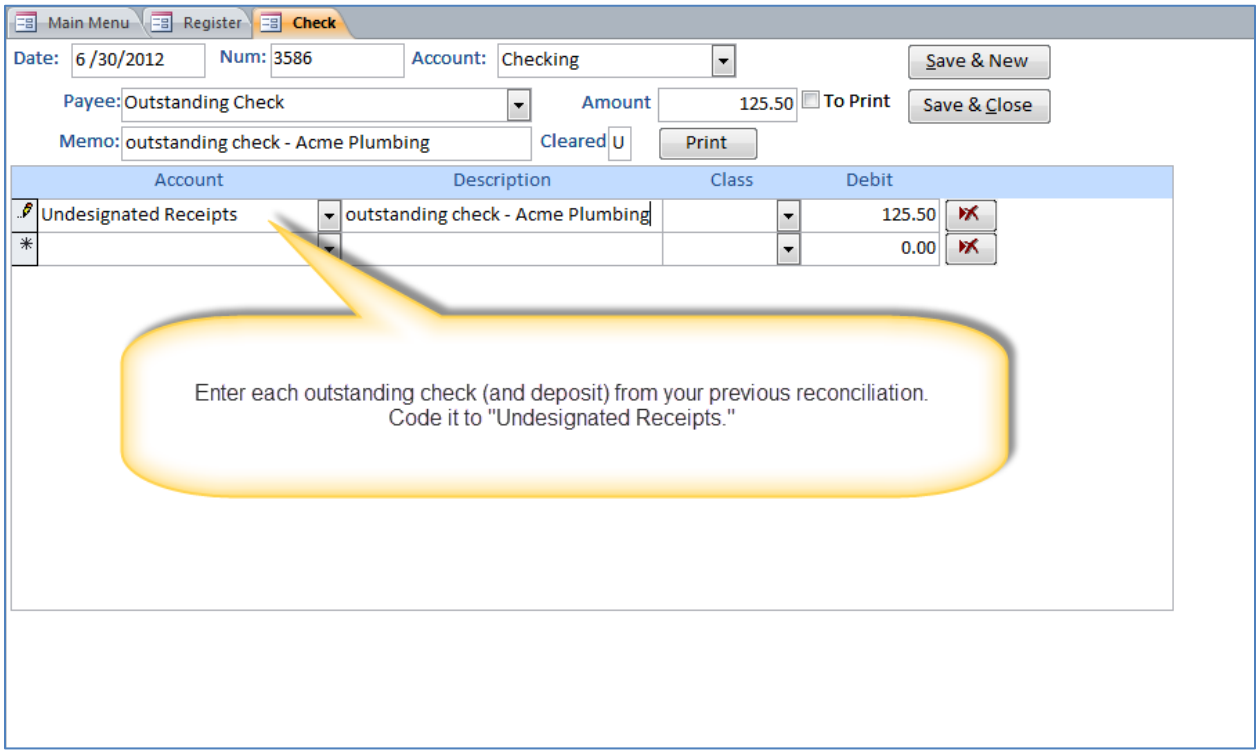


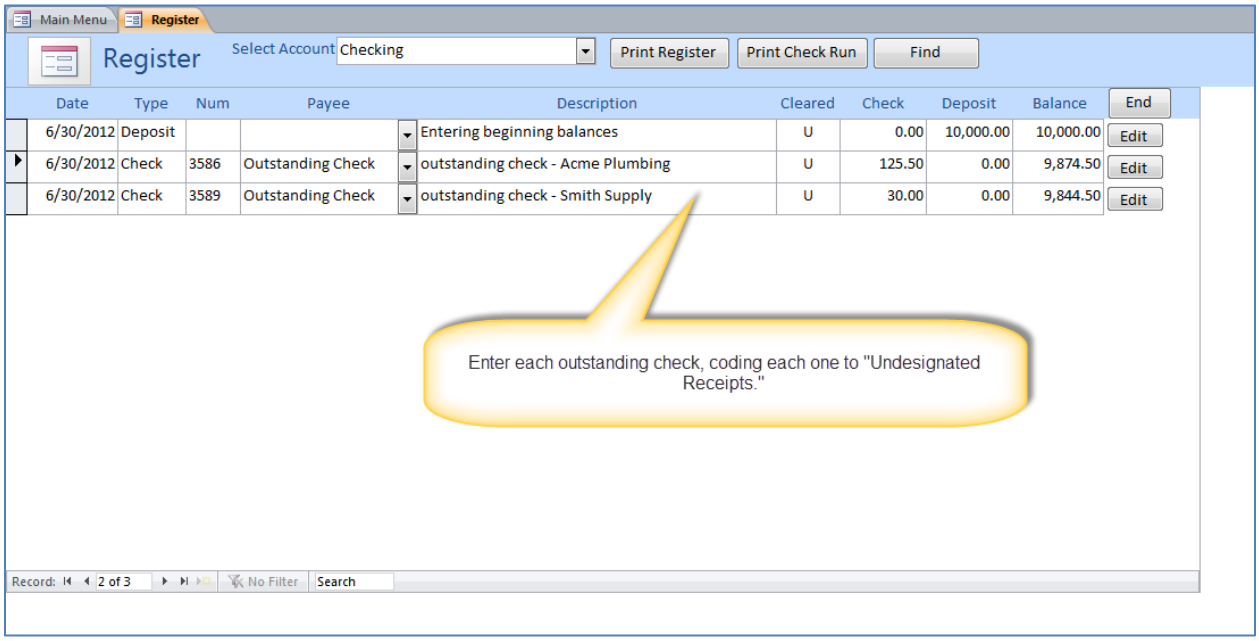

Many churches find it worth-while to obtain professional consulting for converting to a new accounting system during the middle of the year. Owen & Walker Software can provide that type of professional consulting, or you can use your local CPA firm.

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

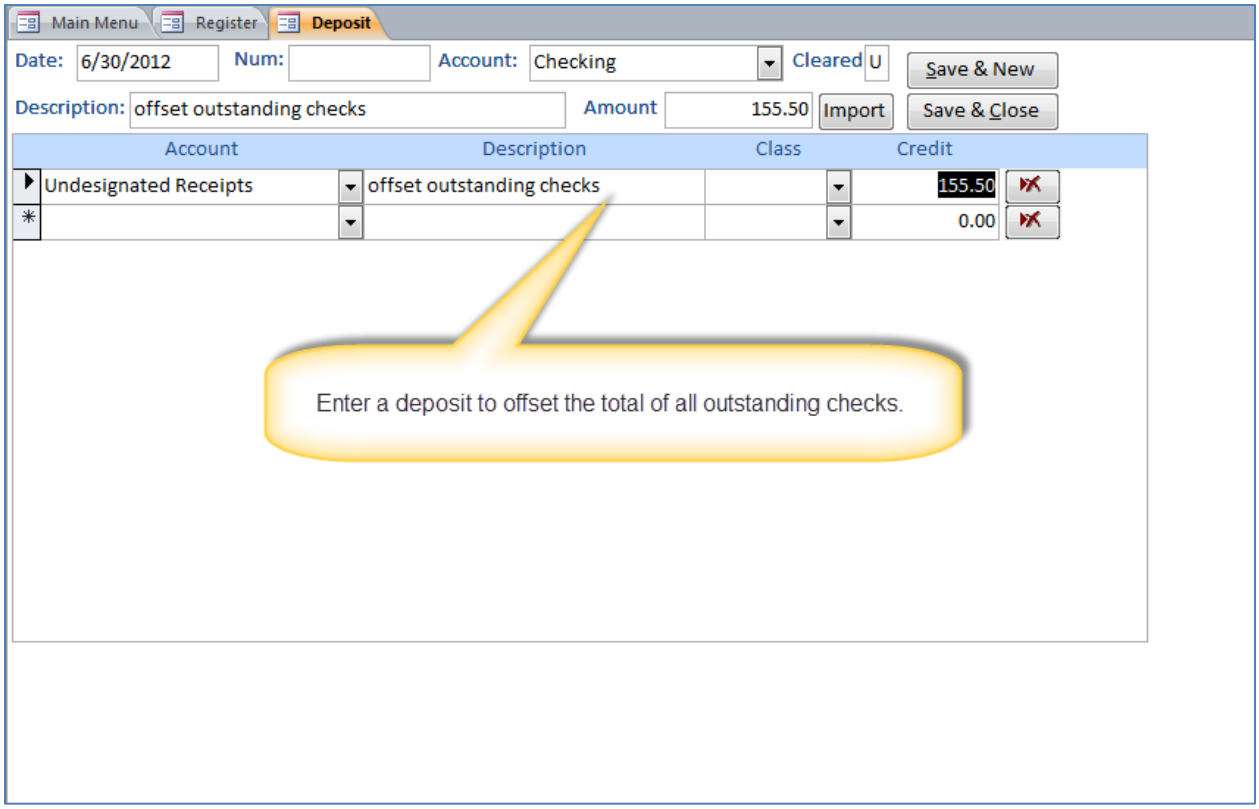
## Setting up initial bank account and credit card reconciliations

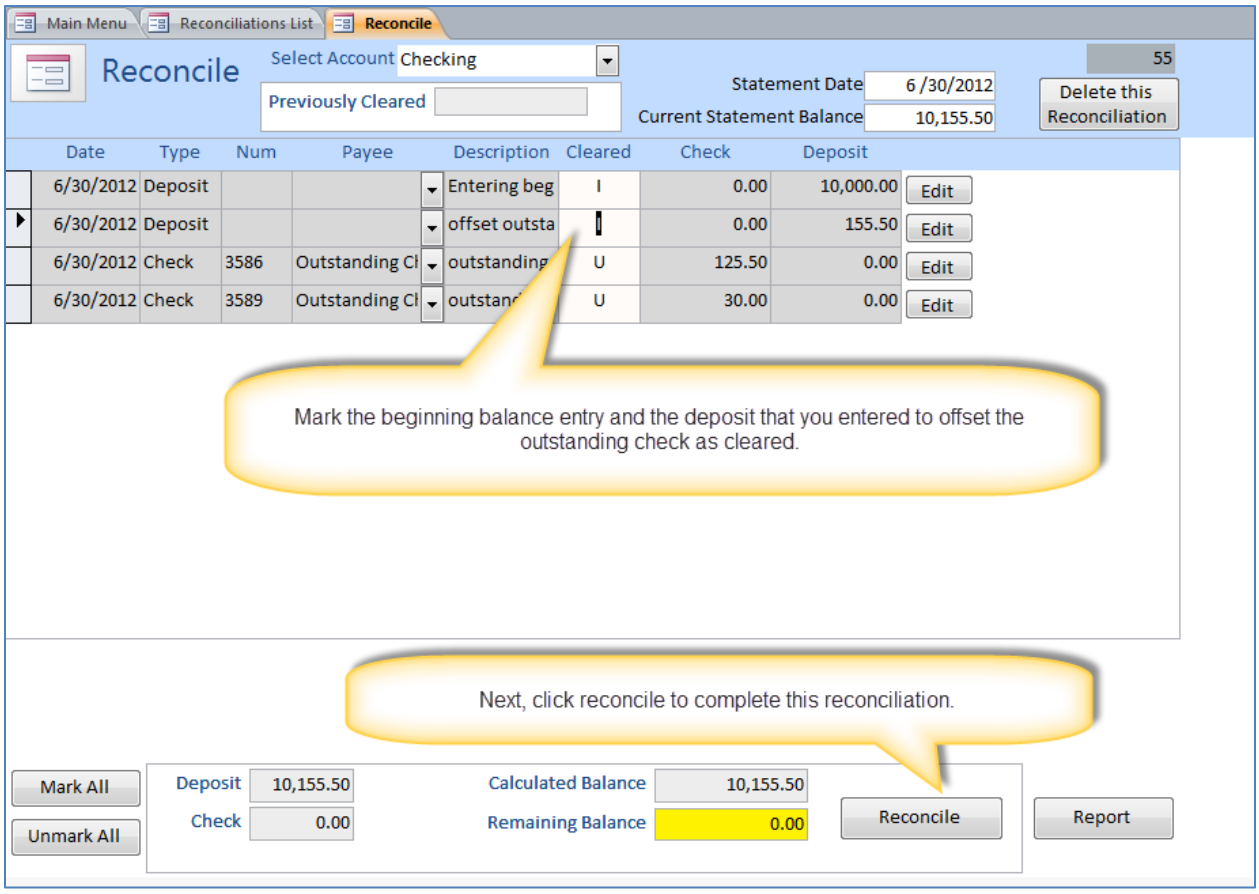
In addition to entering your beginning balances, you will need to enter your outstanding checks and outstanding deposits so that you will be able to reconcile your bank accounts.




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
Previously Cleared
Statement Date 6 /30/2012
Current Statement Balance 10,155.50
55
Delete this Reconciliation
Date
Type
Num
Payee
Description
Cleared
Check
Deposit
6/30/2012 Deposit Entering beg I 0.00 10,000.00 Edit
6/30/2012 Deposit offset outsta 0.00 155.50 Edit
6/30/2012 Check 3586 Outstanding Cl outstanding U 125.50 0.00 Edit
6/30/2012 Check 3589 Outstanding Cl U 30.00 0.00 Edit
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 reconcilation |

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.

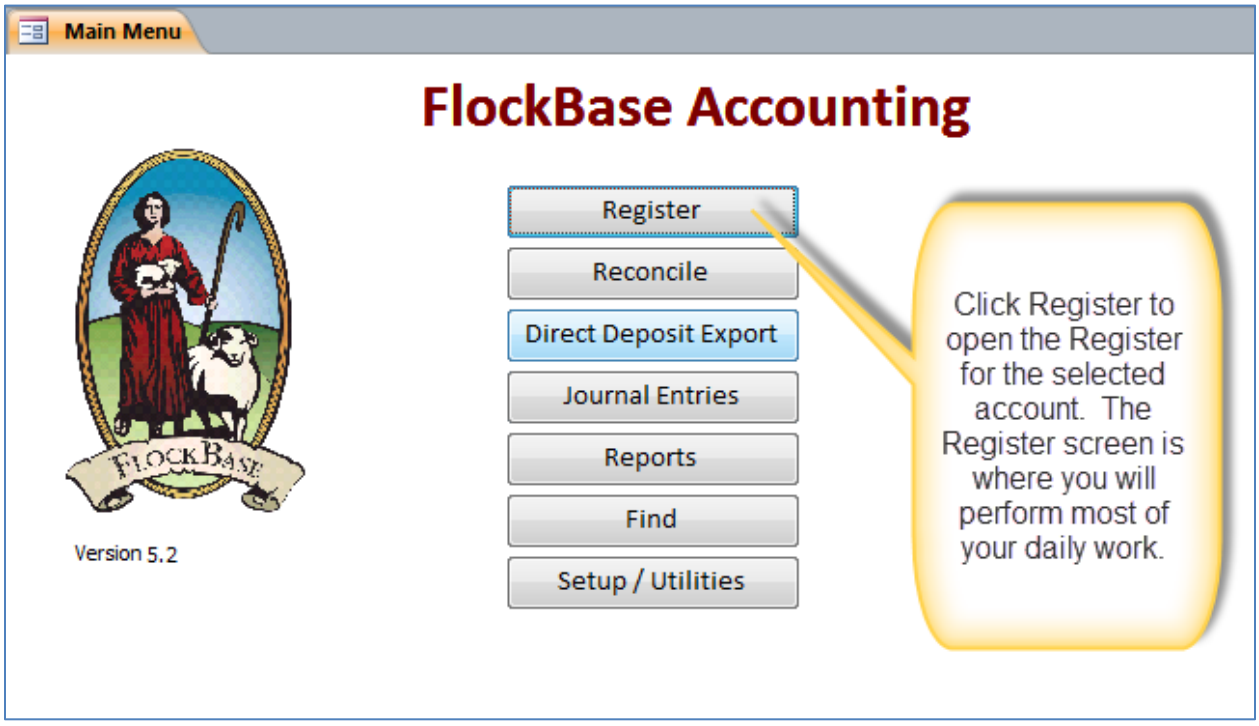
You have successfully set up your initial reconciliation. Now, when you reconcile your first bank statement inside FlockBase Accounting, you will enter a new reconciliation and the outstanding checks will be on the list. They can be marked as cleared if they cleared the bank statement.

## Main Menu

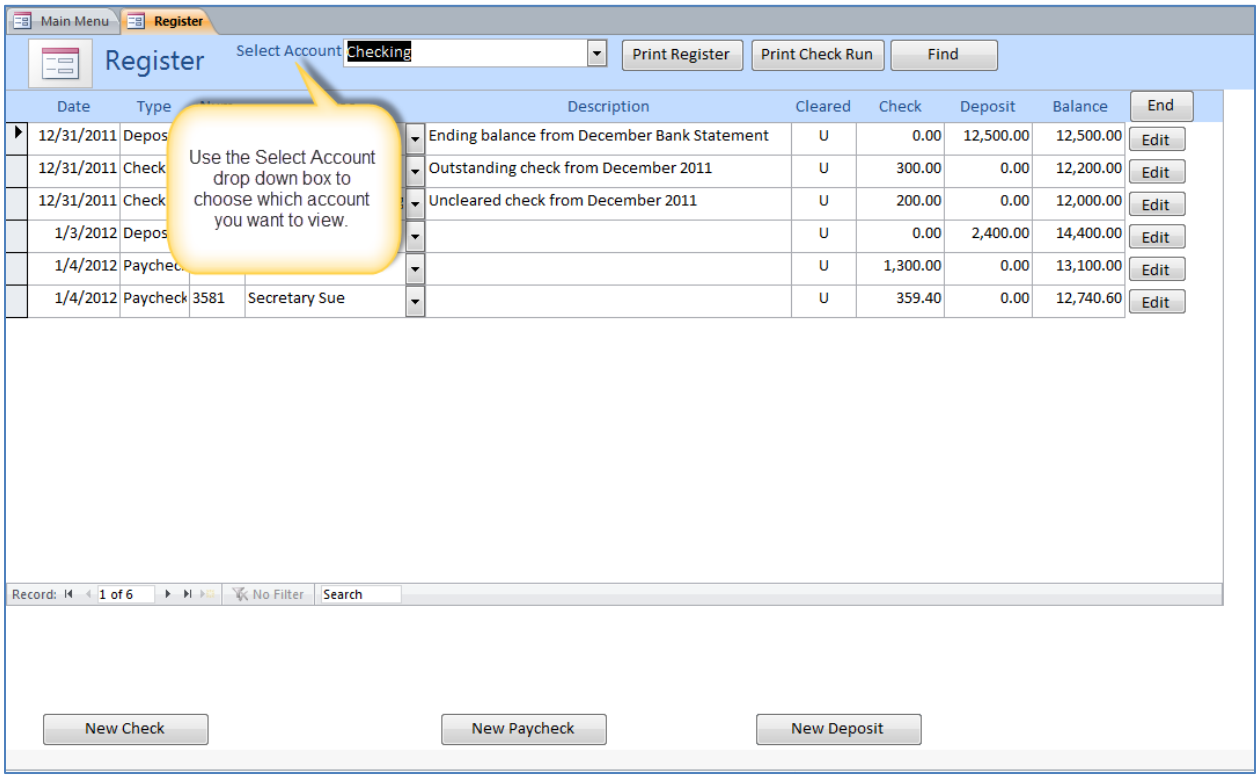
The Main Menu has buttons for each of the tasks you will need to perform.

## Register

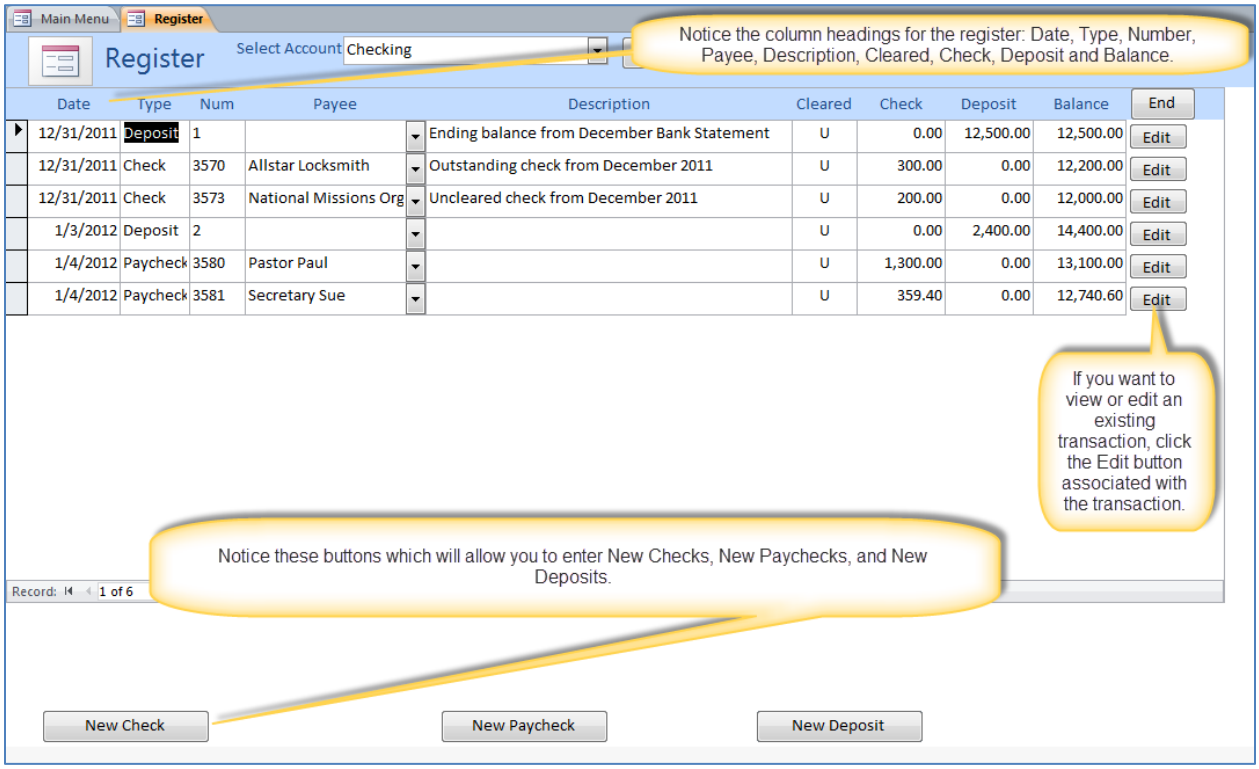
The "Register" is the main screen which you will use to perform most of your daily work.




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.

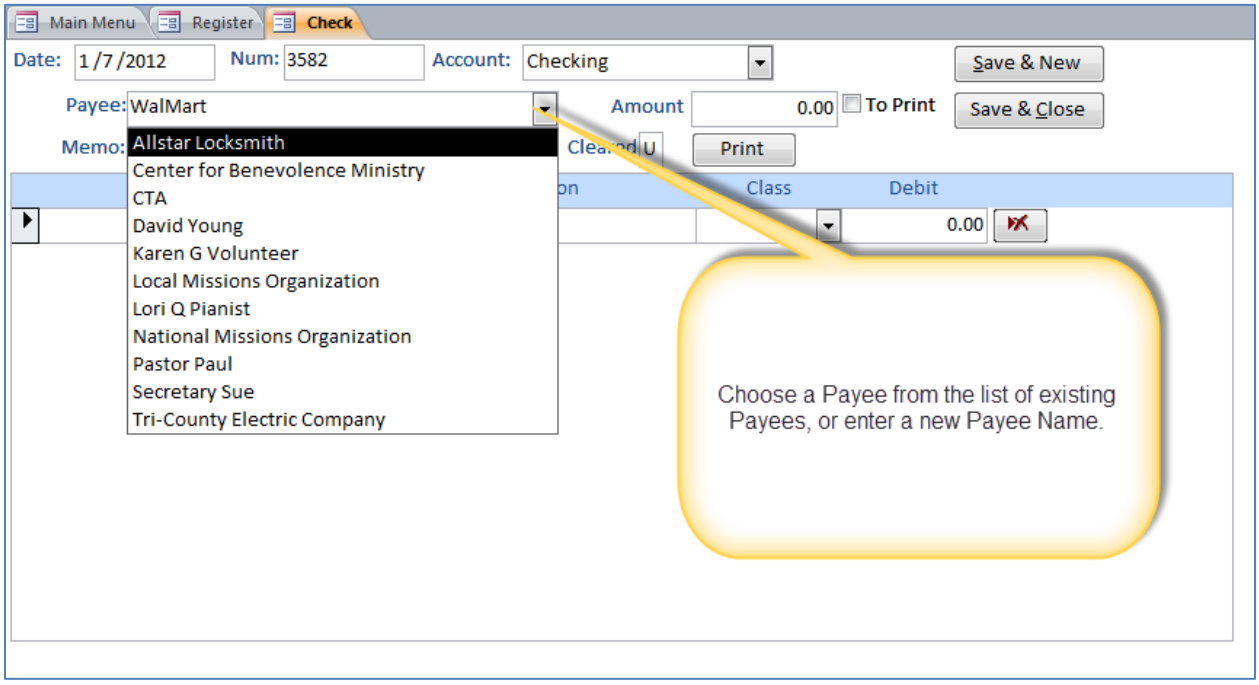


The register resembles an old-fashioned check register. It contains a list of transactions for that account including the checks and deposits. Notice the running balance of the check register which identifies the balance of the account after each transaction.

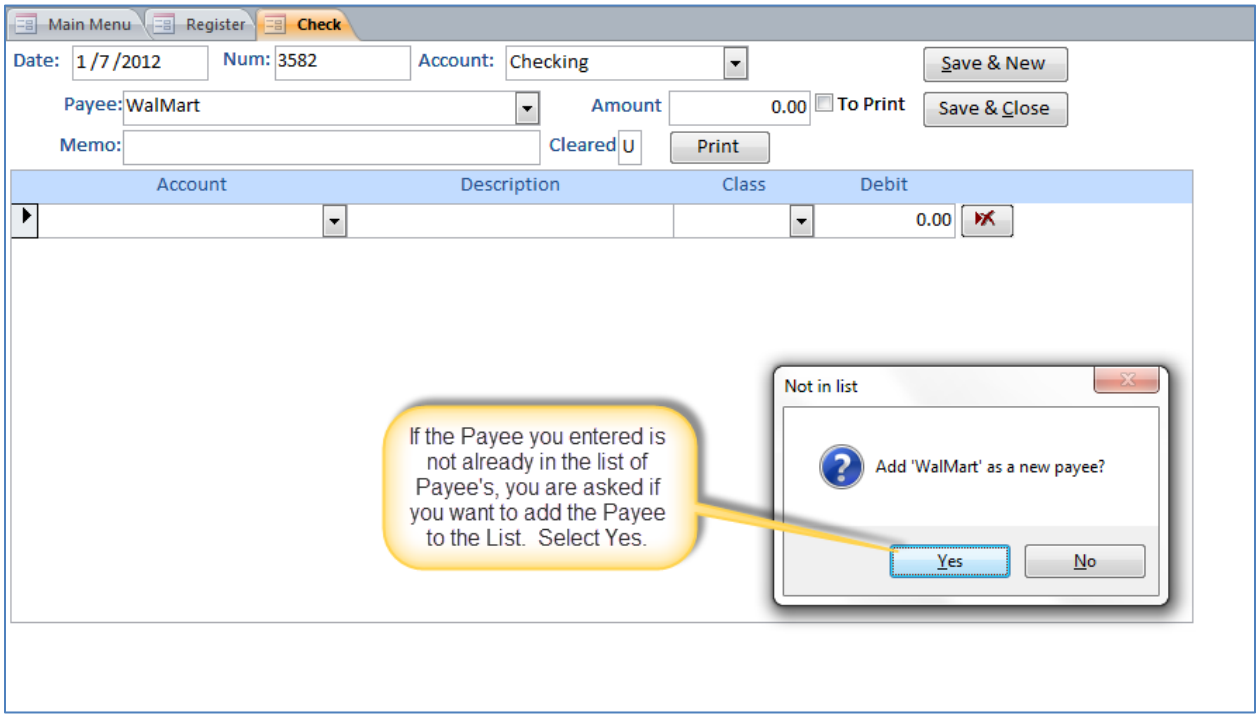



## Entering Checks

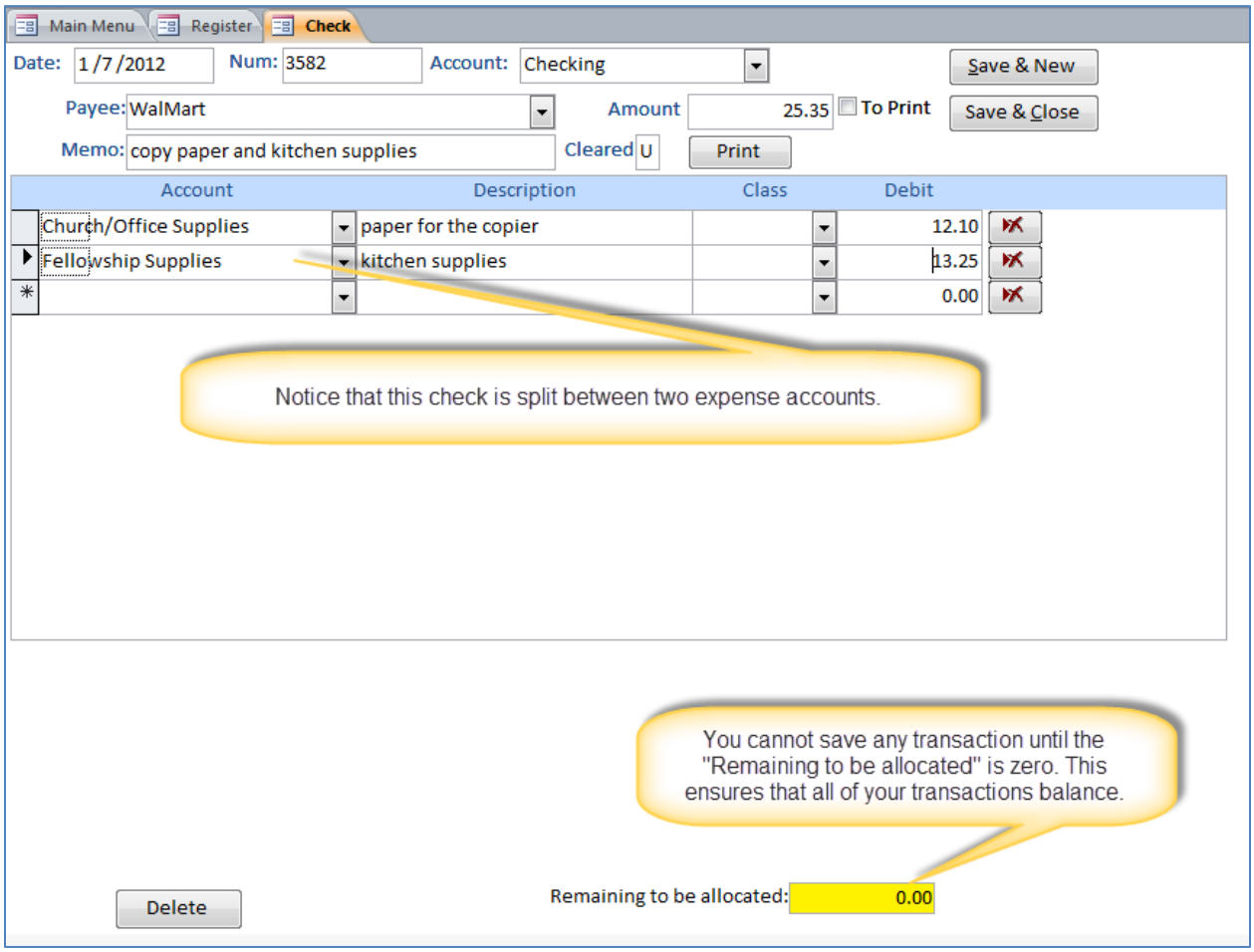
Select New Check to enter a new check.



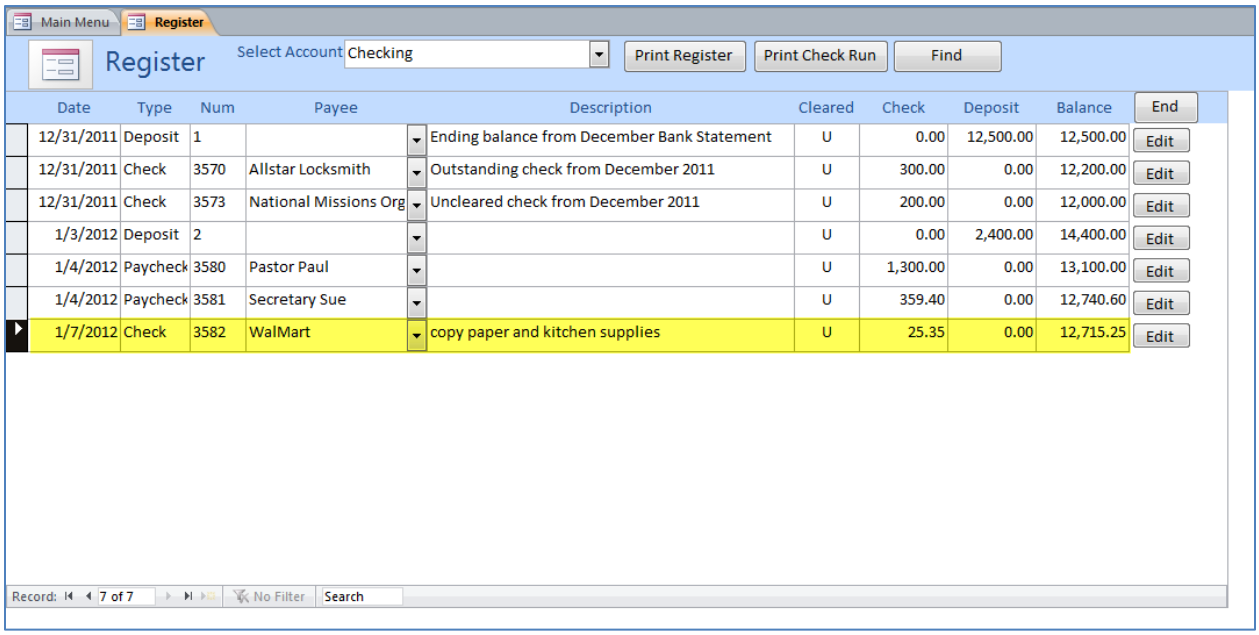
## Adding a Payee on the Fly




## Assigning Checks to Expense Accounts

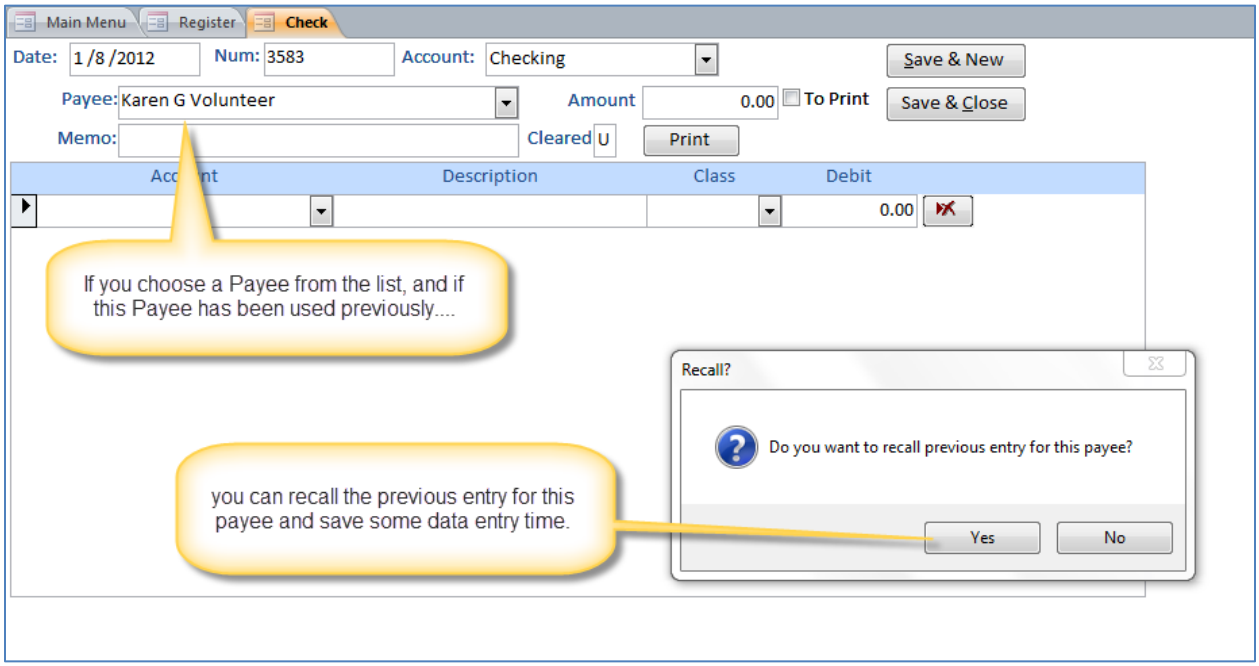


After entering and saving a check, the register is updated with the transaction and the running balance is adjusted.



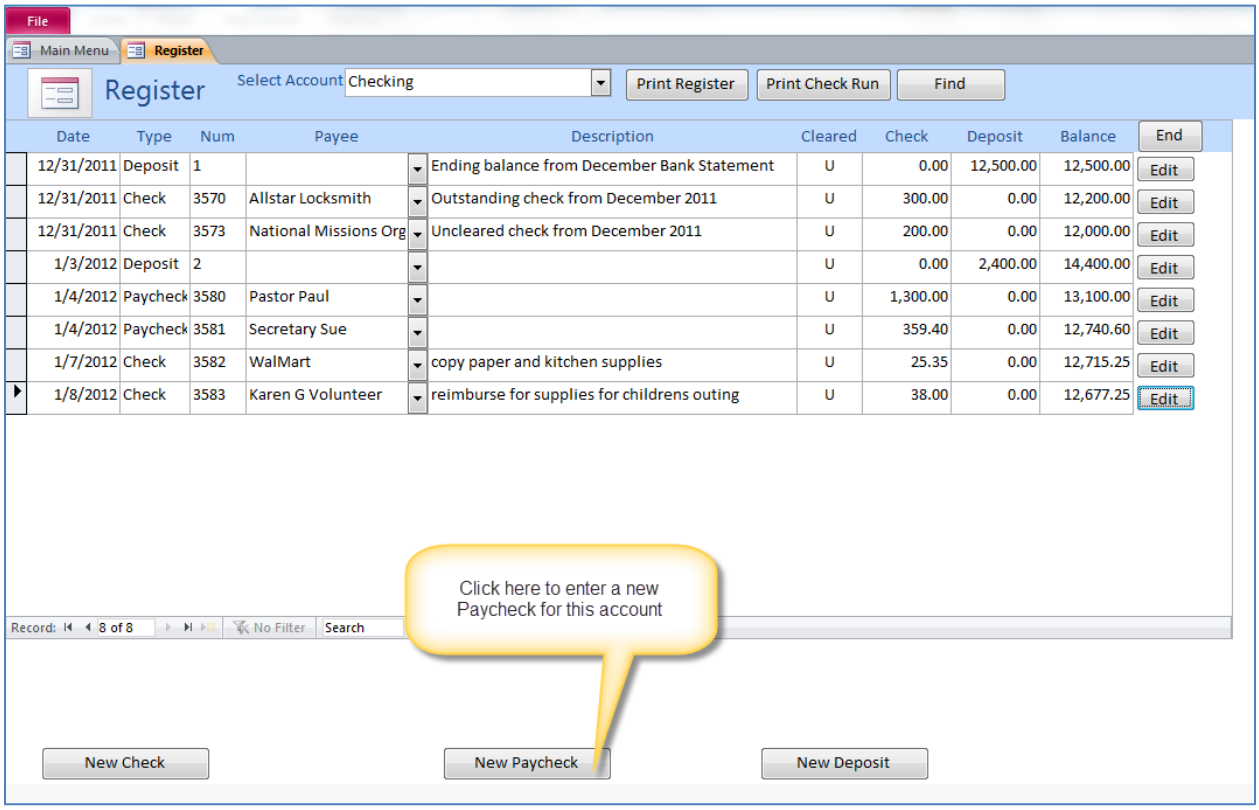

## Recalling Transactions for Payee

If you choose a payee that been previously used, you can recall the previous transaction for this payee which will save some data entry time. You can then just edit the necessary fields.



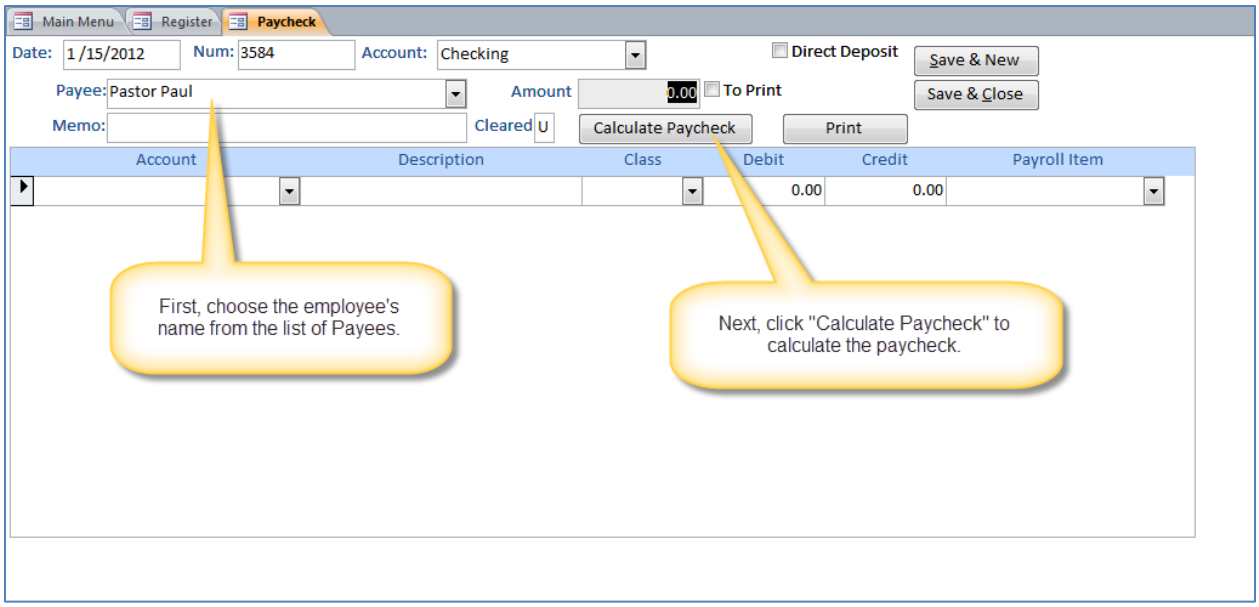
## Entering a Paycheck

From the Register screen, choose “New Paycheck.”




## Calculating Paycheck

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

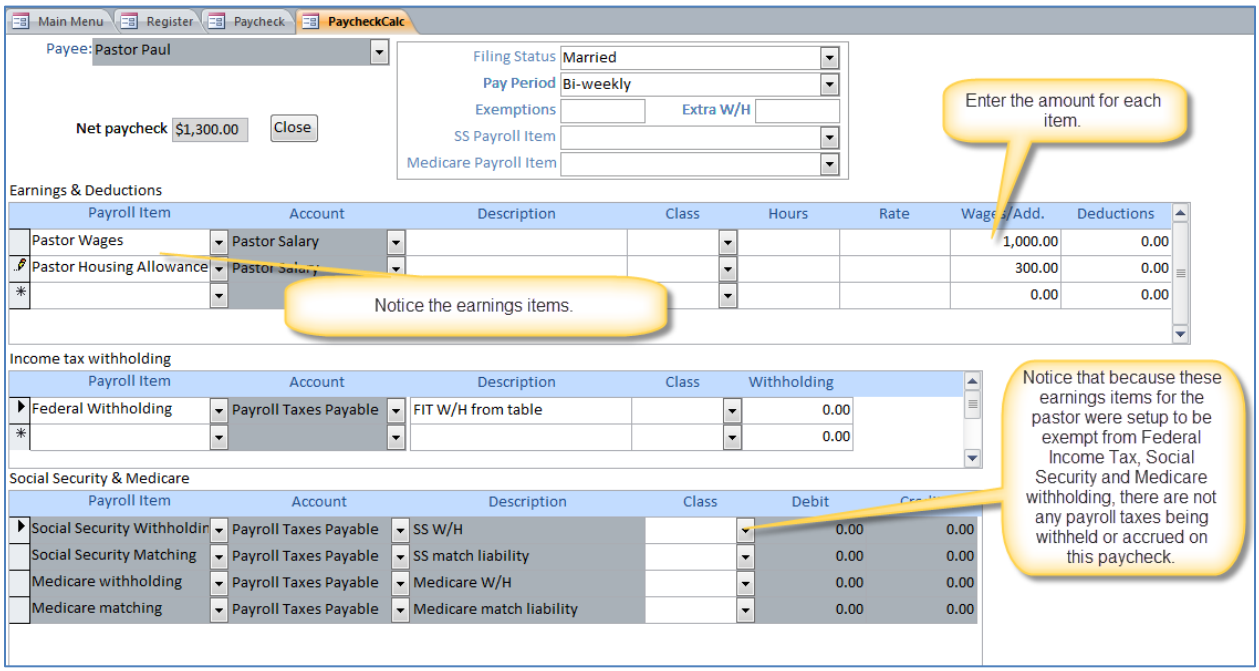



On the Paycheck Calculation screen, select the Earning and Deduction items for the paycheck. Enter the amount of each earning or deduction item. Based upon the configuration you established for the earnings items, FlockBase Accounting calculates the Federal Income Tax, Social Security and Medicare

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.




**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.

Main Menu | Register | Paycheck | PaycheckCalc

Payee: Secretary Sue

This is an example of a paycheck for a non-ministerial employee.

Net paycheck $359.40 Close

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:

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

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 |

First, choose the earnings items.

Then enter hours and rate.

FBA will calculate gross pay based upon hours and rate.

Income tax withholding

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

FBA will calculate Federal Income Tax Withholding.

Social Security & Medicare

| Payroll Item | Account | Description | Class | Debit | Credit |
|---|---|---|---|---|---|
| Social Security Withholdin | 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 |

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.

Main Menu | Register | Paycheck | PaycheckCalc

Payee: Secretary Sue

Net paycheck $359.40 Close

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 withholc | Payroll Taxes Payable | | | 5.00 |

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

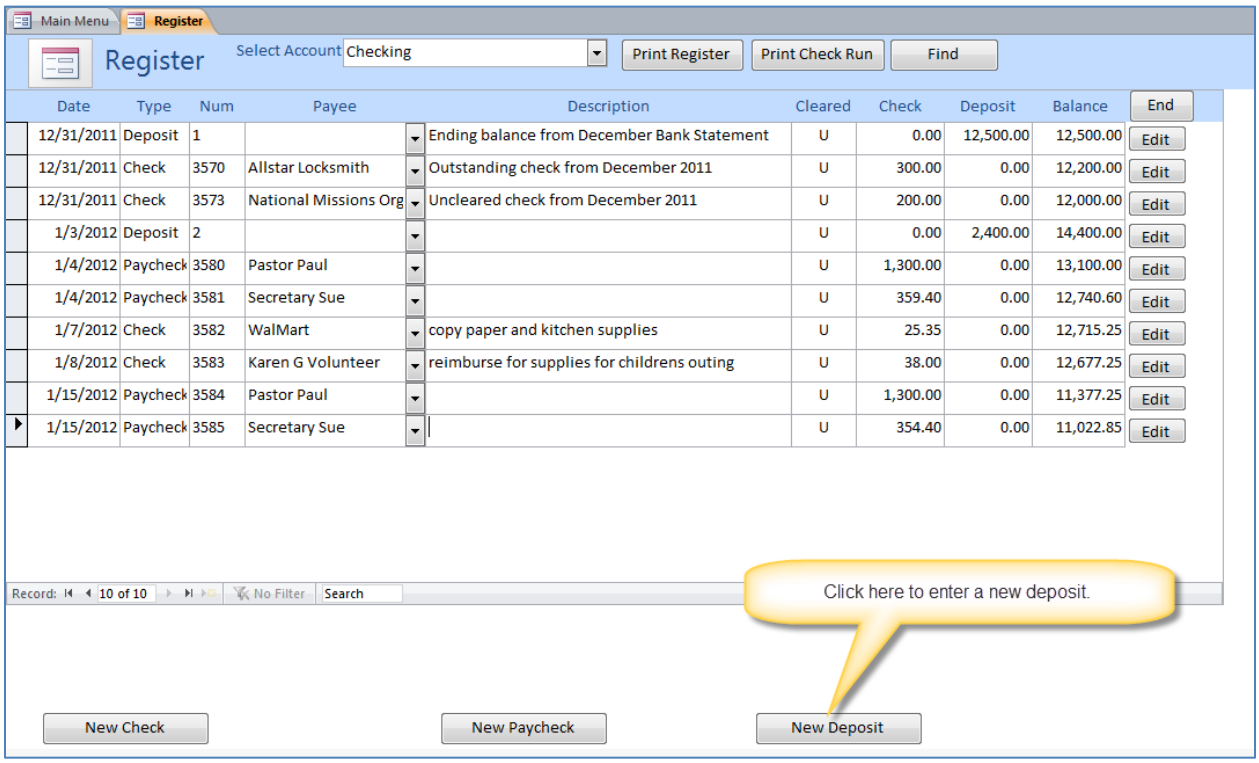
Social Security & Medicare

| Payroll Item | Account | Description | Class | Debit | Credit |
|---|---|---|---|---|---|
| Social Security Withholdin | 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 |

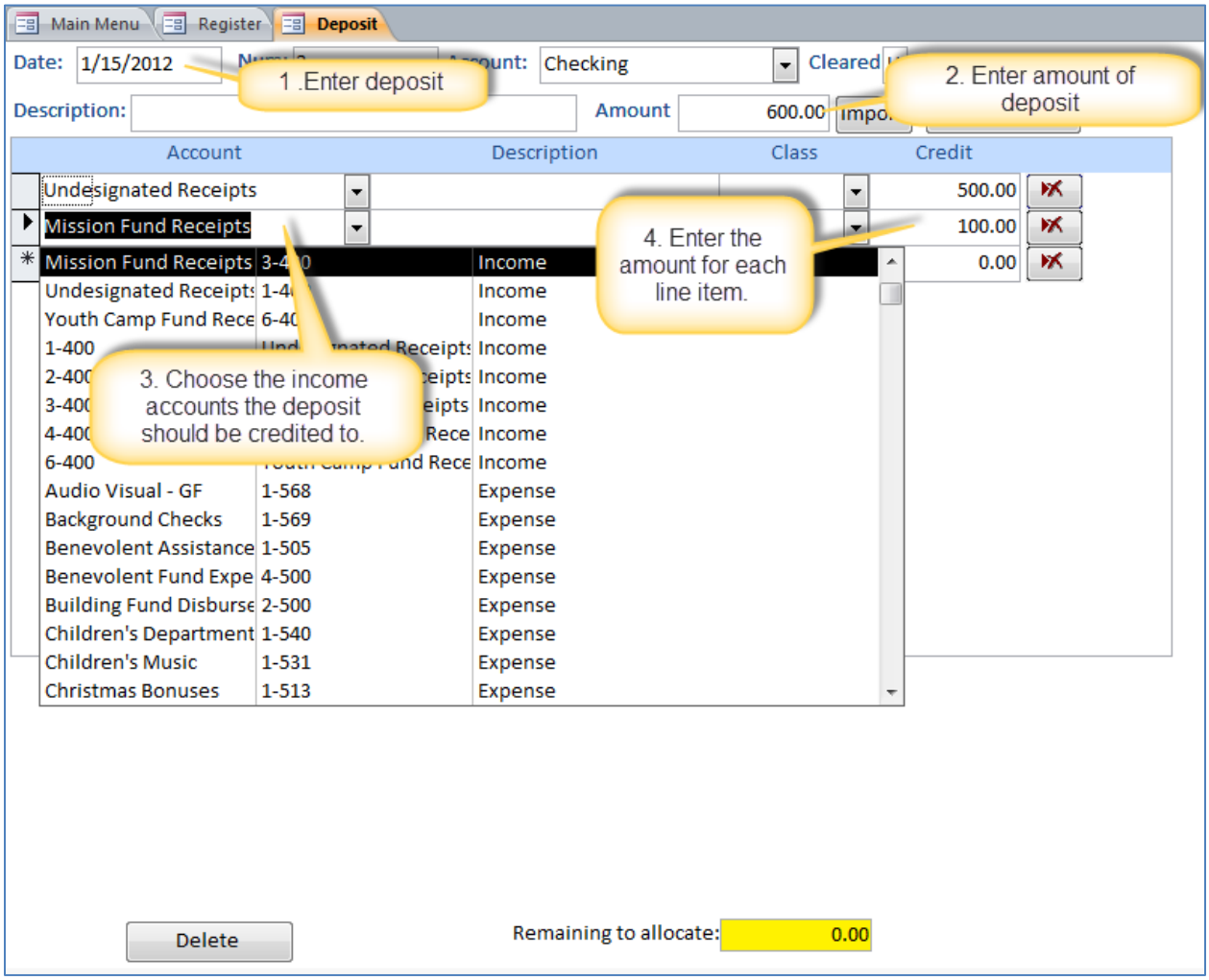
FBA can print paychecks and vendor checks for you. Just order QuickBooks compatible checks (laser top unlined) from your bank or check printing company.

## Entering Deposits

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



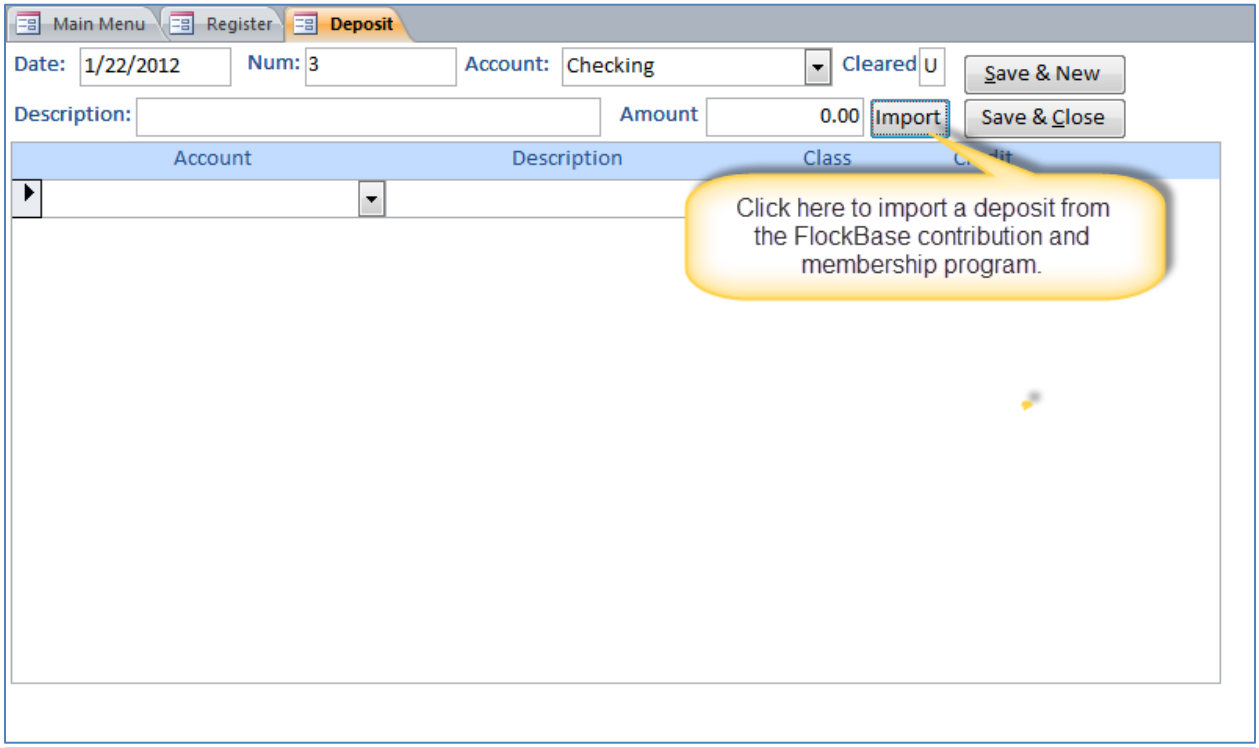
## Entering a Deposit Manually

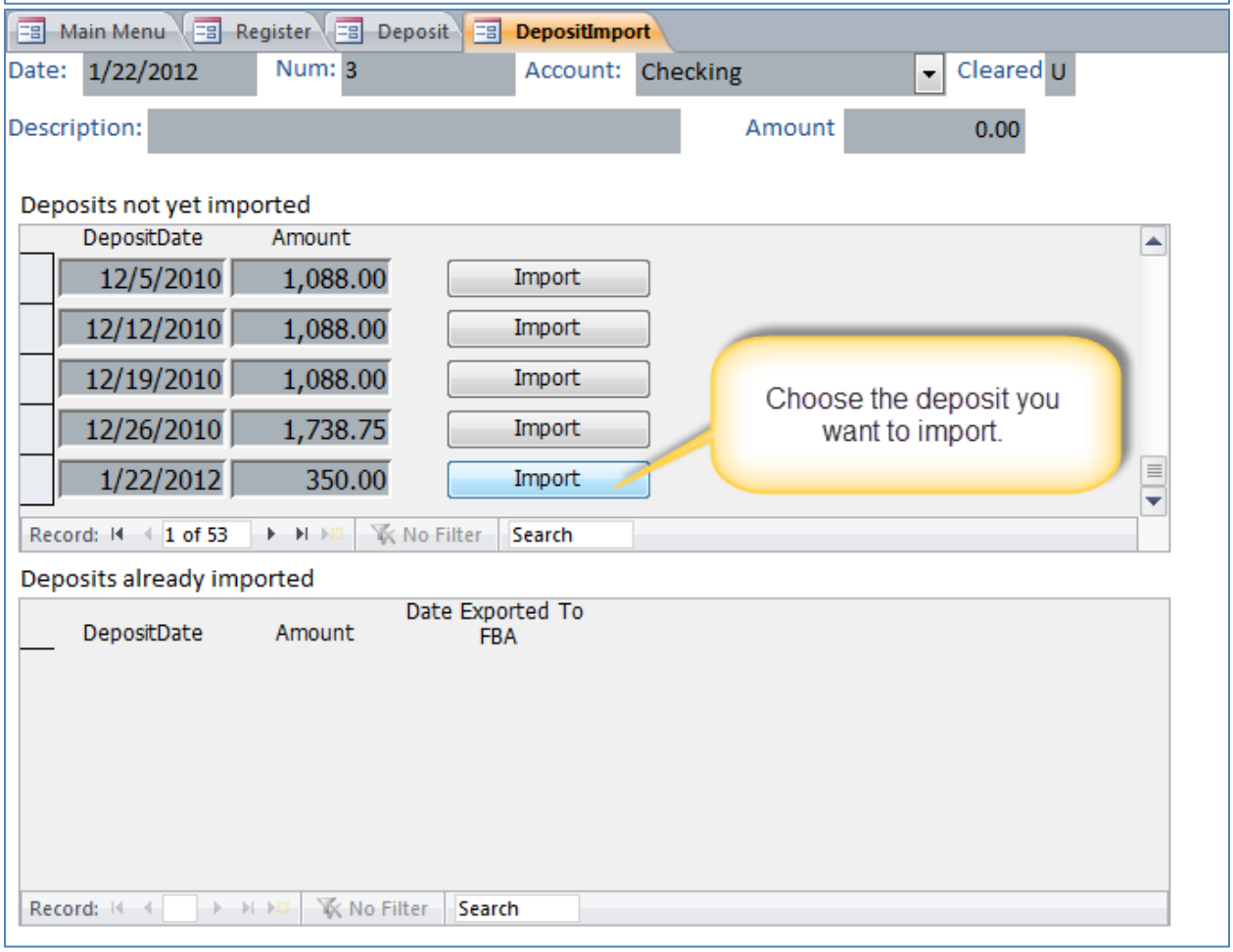


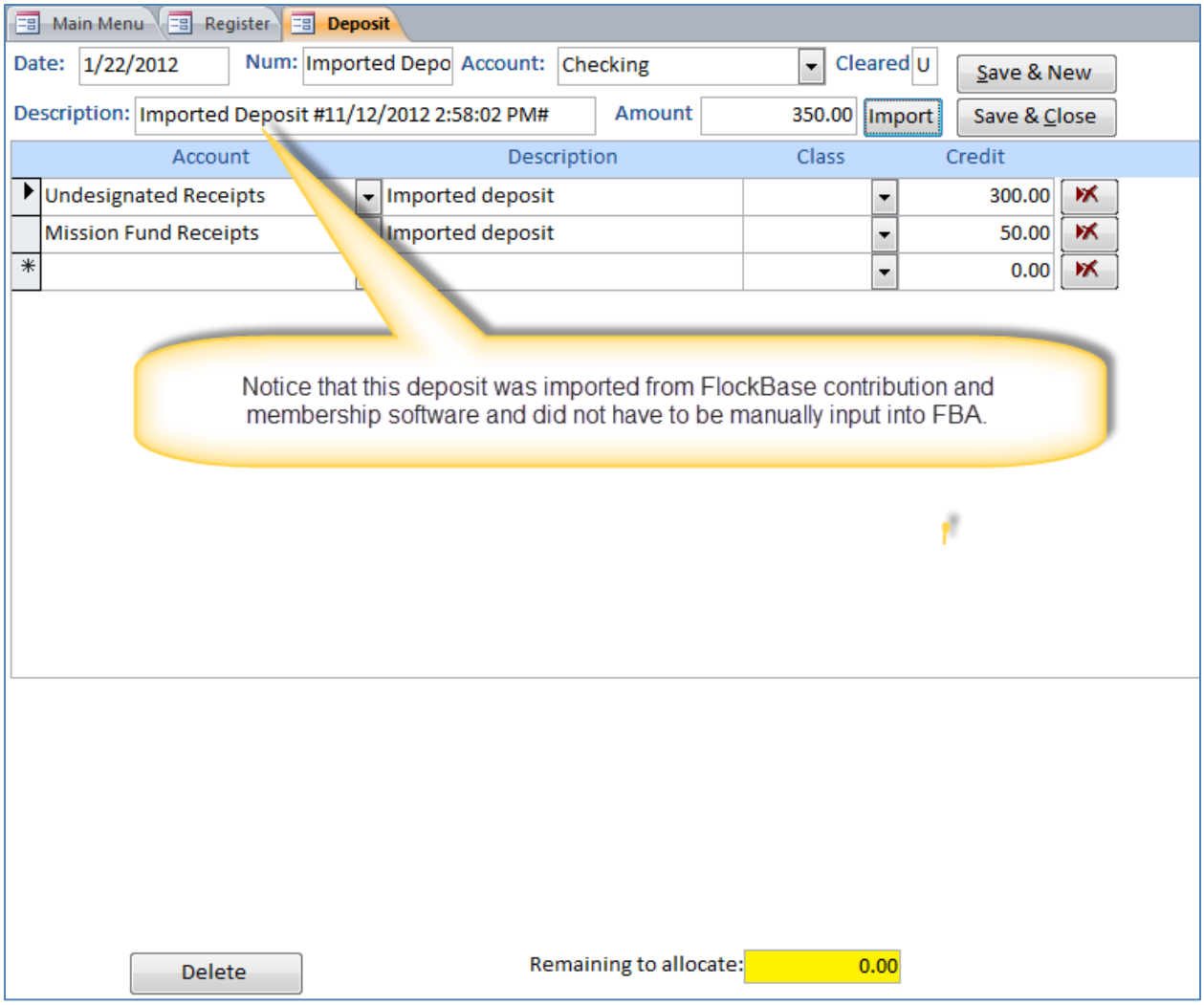

Notice that anytime you want to choose an account from the list, you can type its name or its account number or you can just scroll down the list and choose it from the list.

## Importing a Deposit

Importing a deposit from FlockBase contribution and membership tracking software

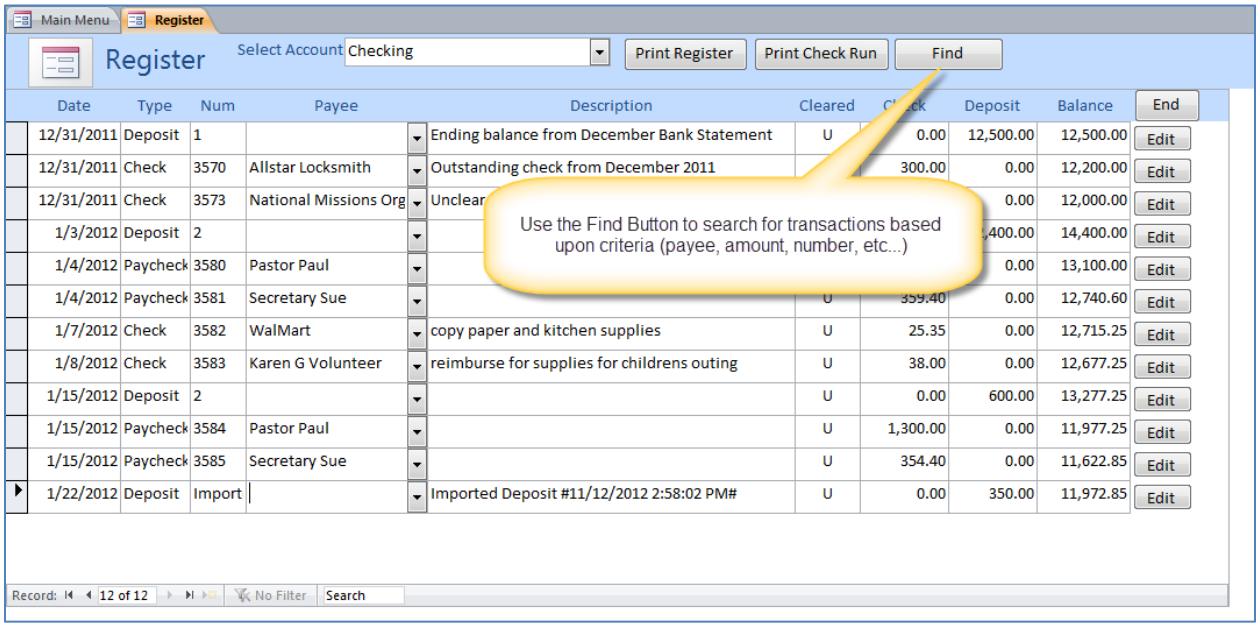


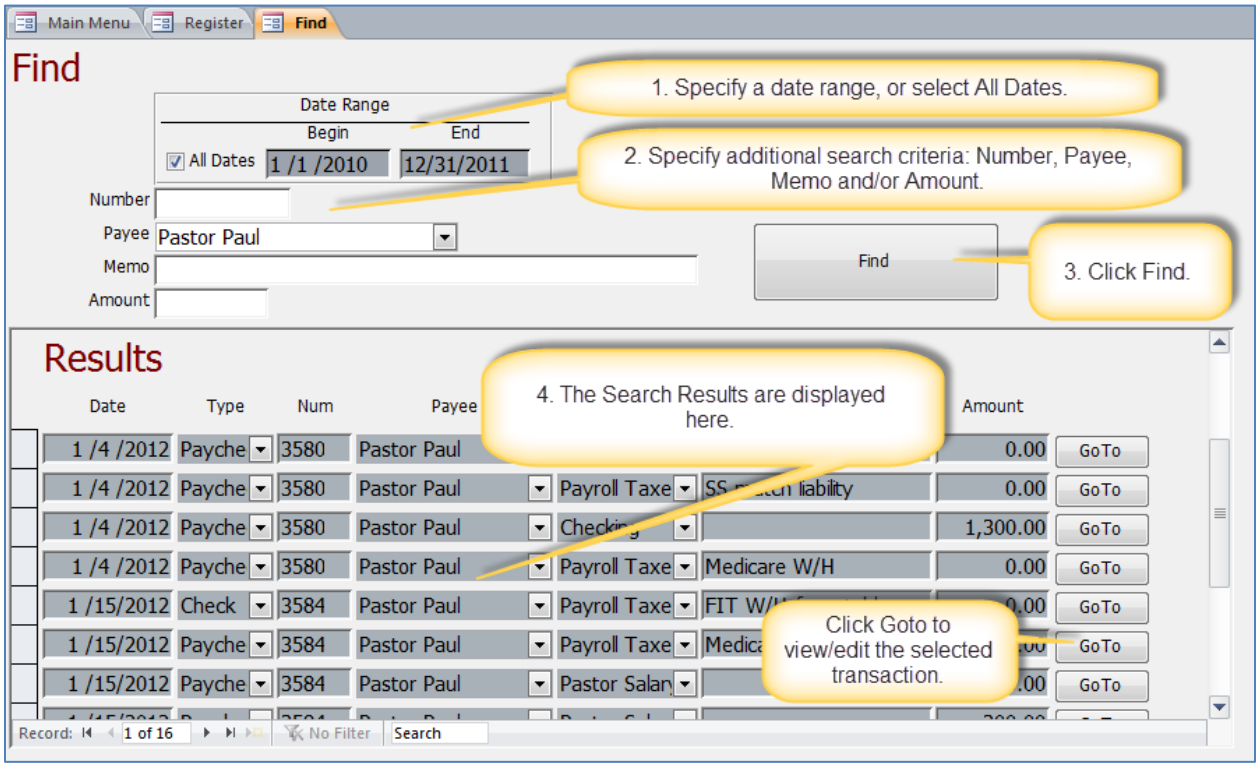

Main Menu
Register
Deposit
Date: 1/22/2012
Num: Imported Depo
Account: Checking
Cleared U
Save & New
Description: Imported Deposit #11/12/2012 2:58:02 PM#
Amount 350.00
Import
Save & Close
Account
Description
Class
Credit
Undesignated Receipts
Imported deposit
300.00
Mission Fund Receipts
Imported deposit
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

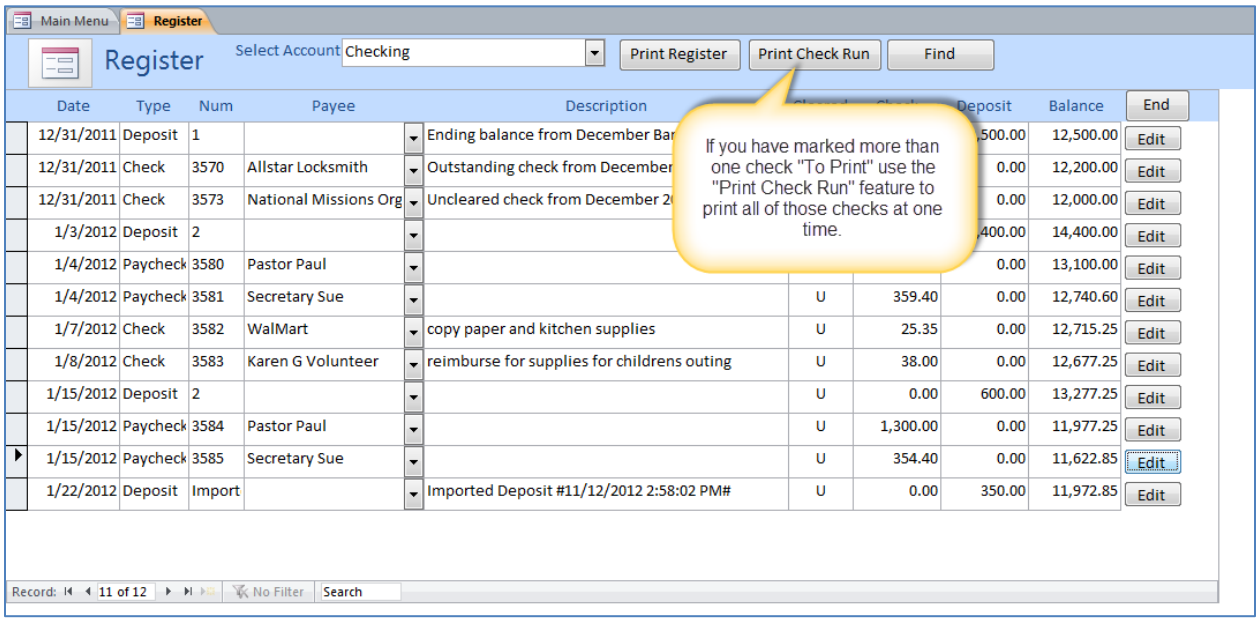
Use the Find Button to search for transactions based upon criteria which you specify.



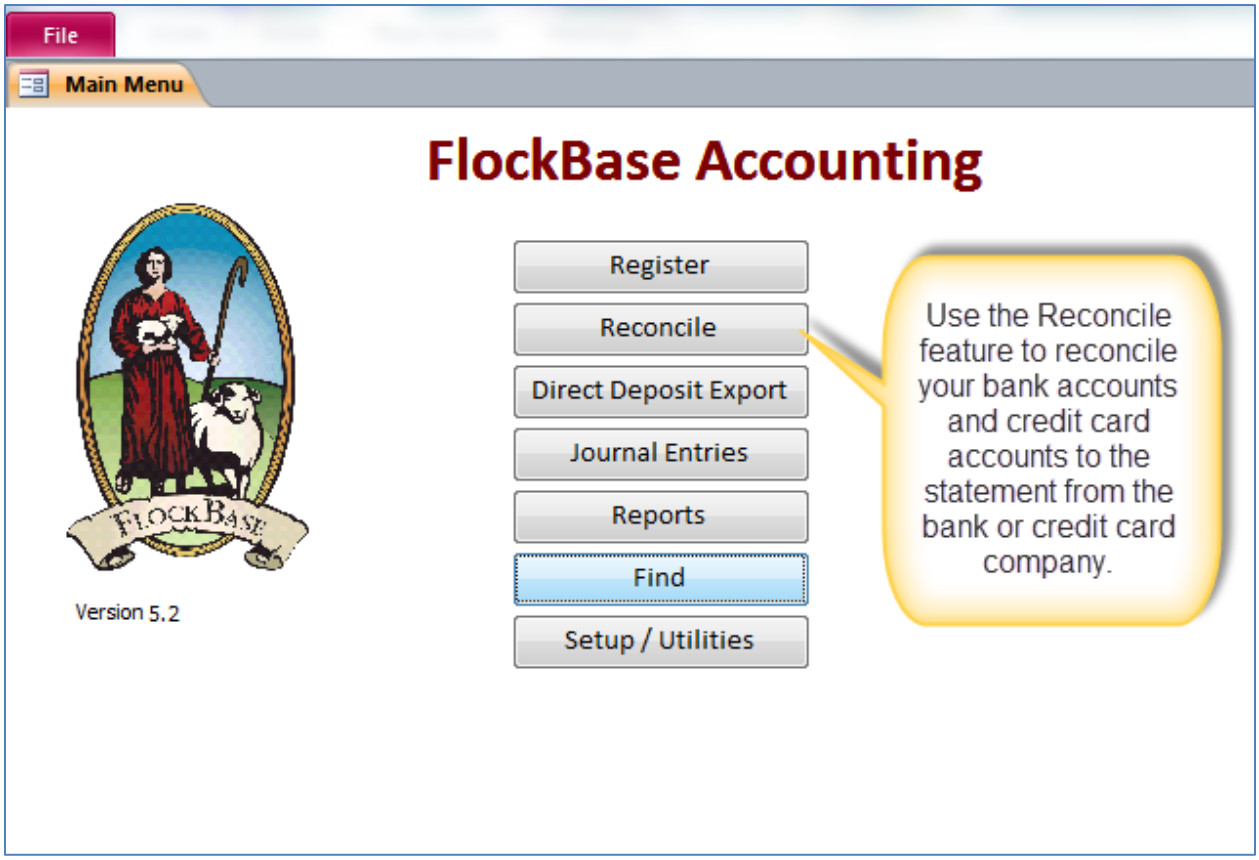

You can search for any combination of the following criteria: Transaction Date, Number, Payee, Memo or Amount.



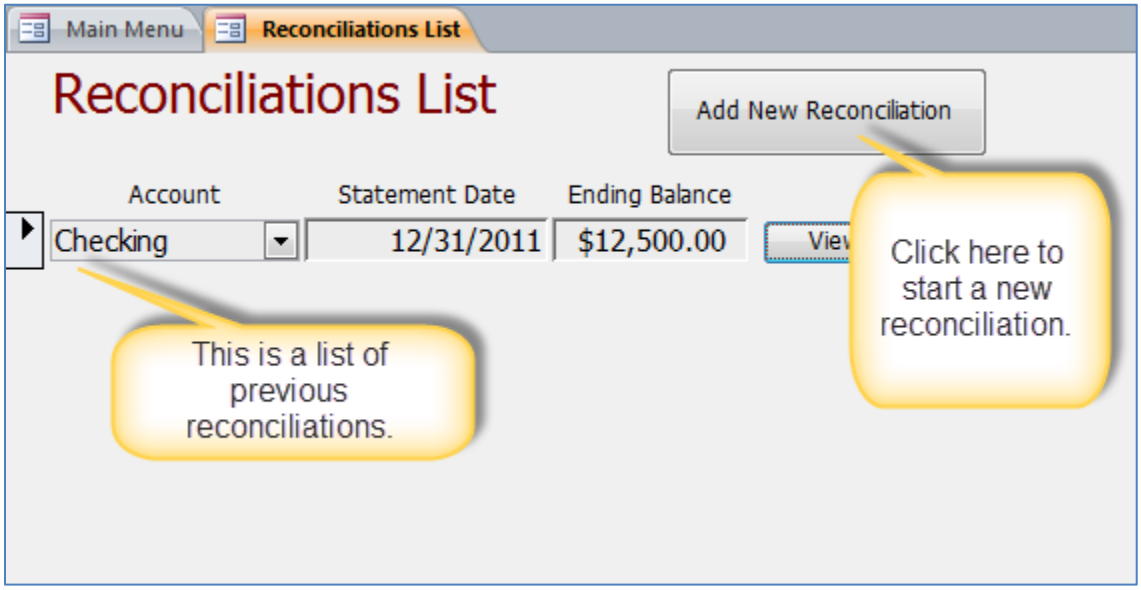
## Print a Check Run



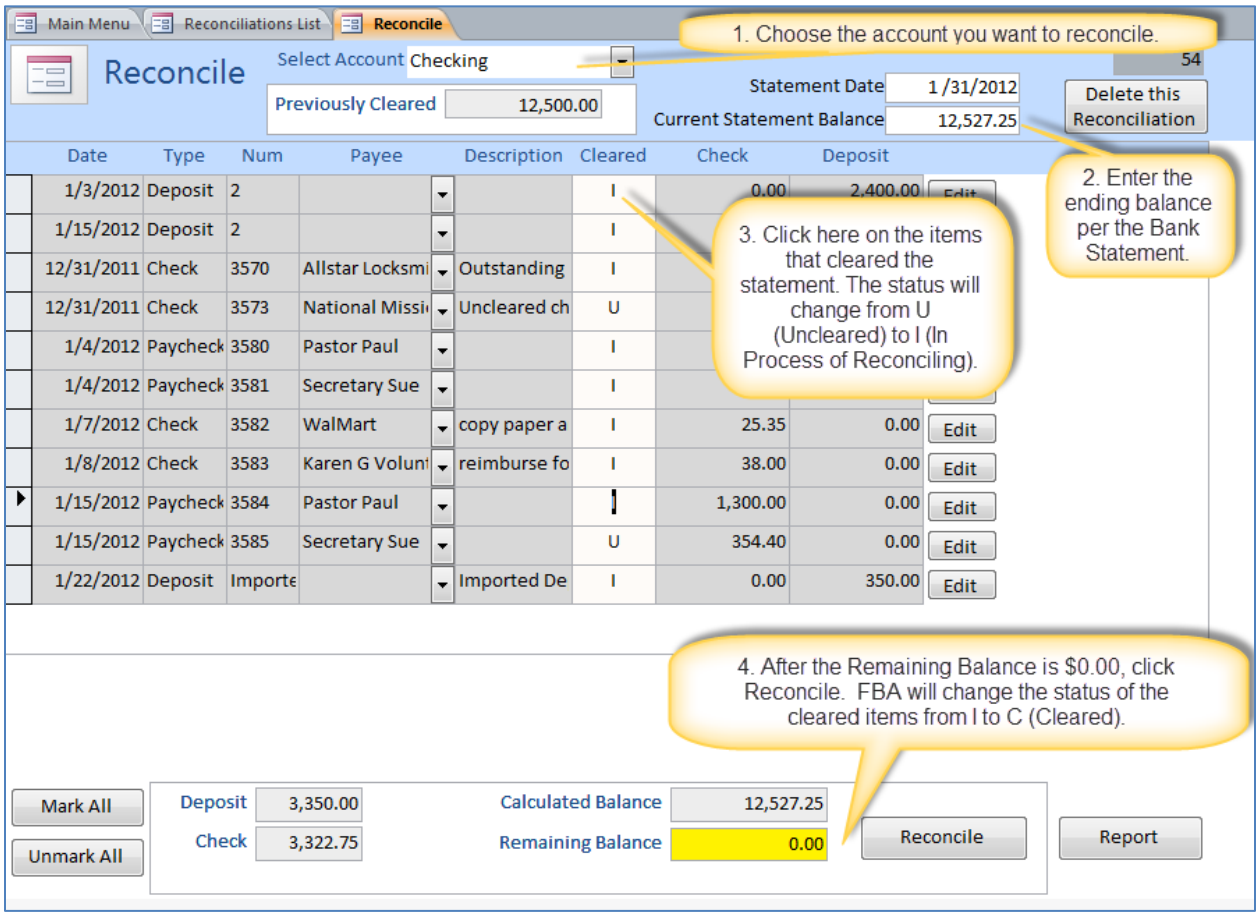

## Reconcile Accounts



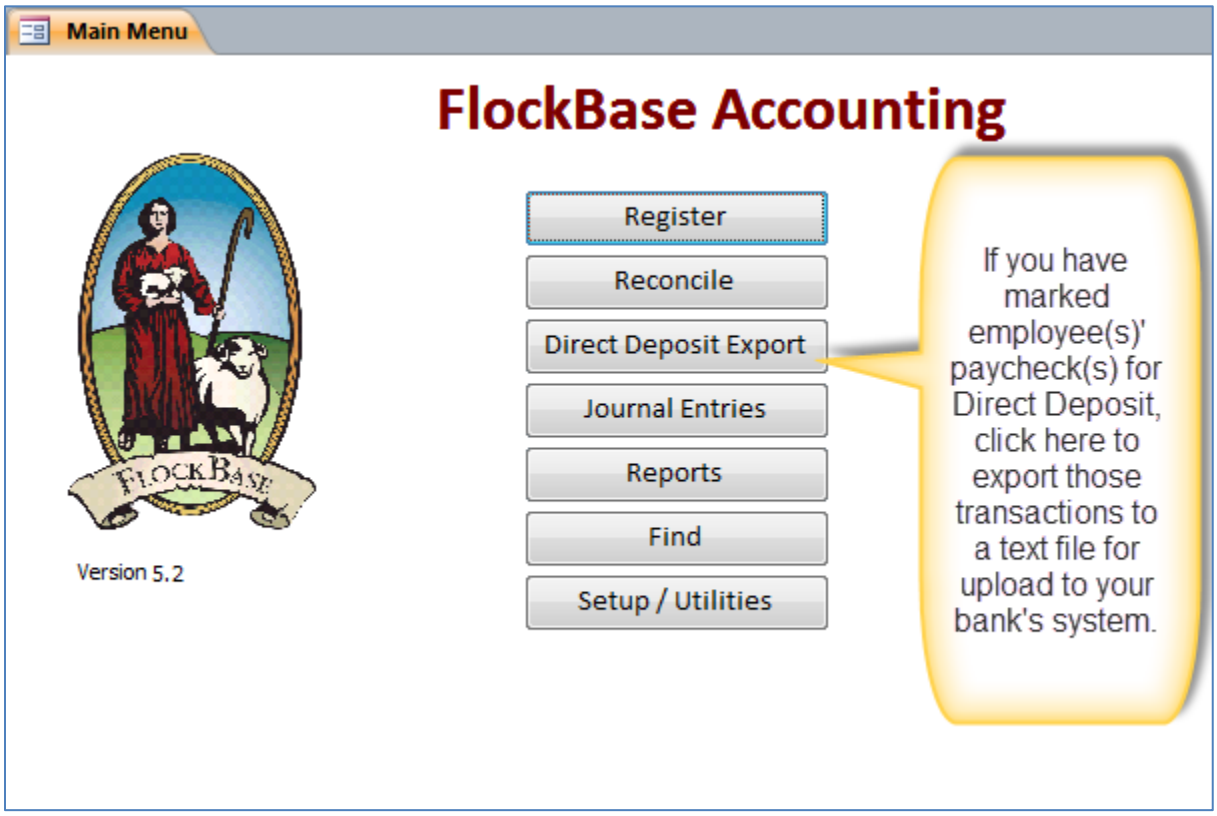
## Reconciliations List



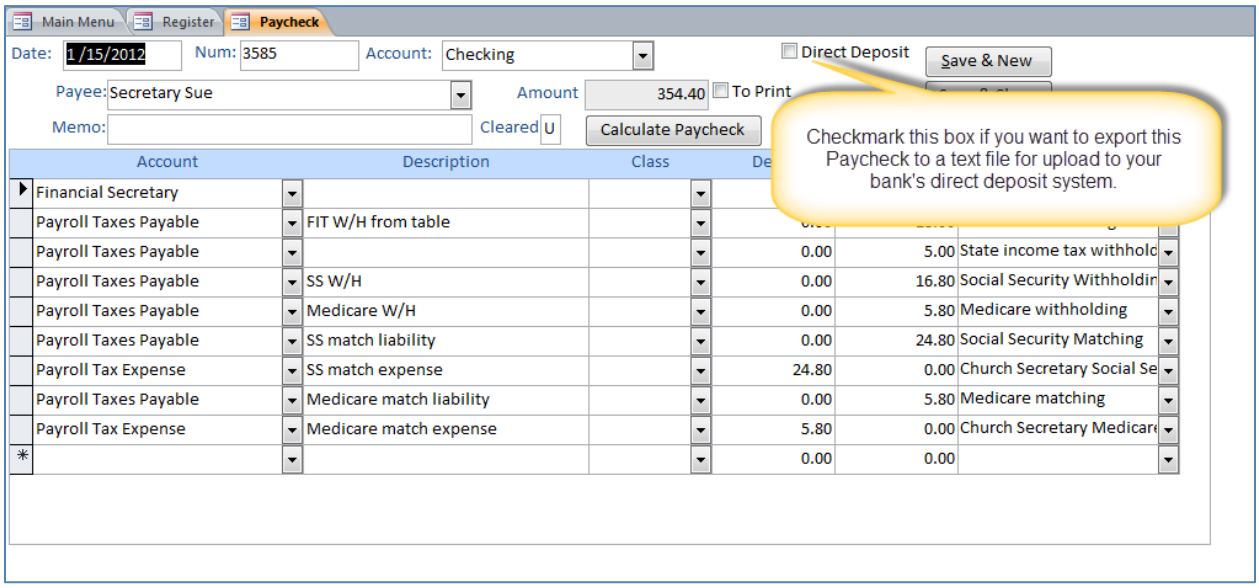

## Perform a Reconciliation



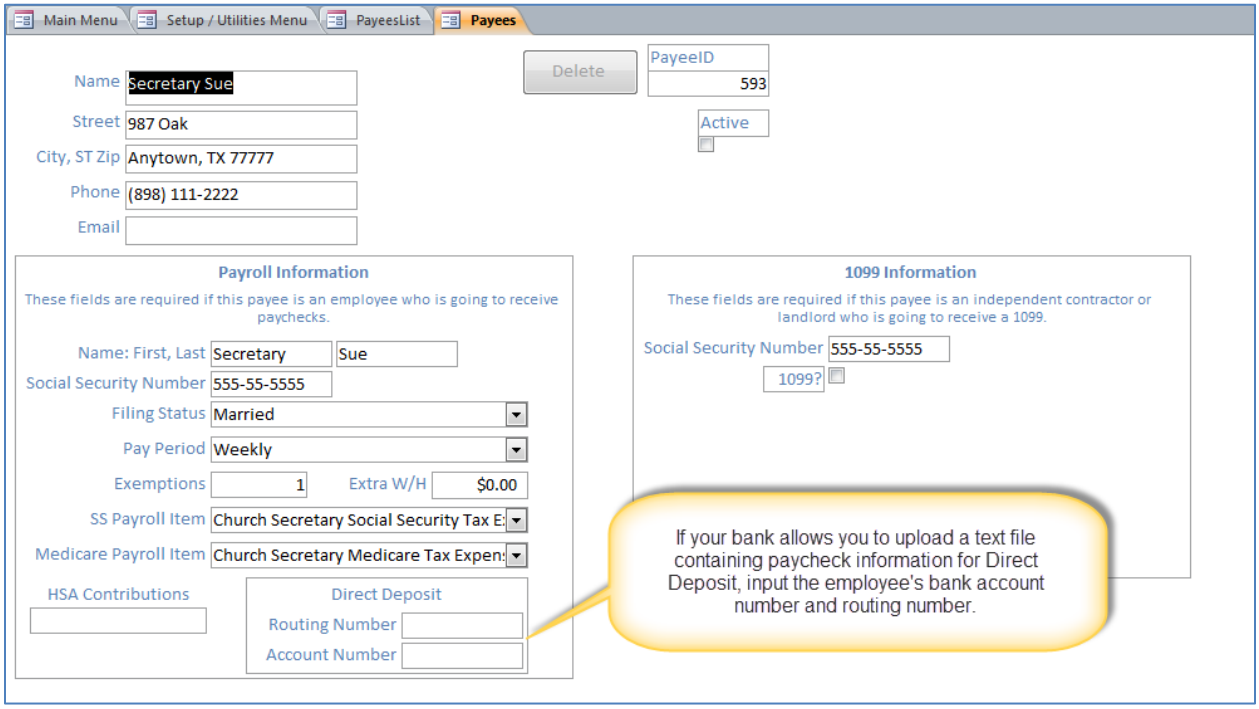
## Direct Deposit (for Paychecks only)




## Marking a Paycheck for Direct Deposit

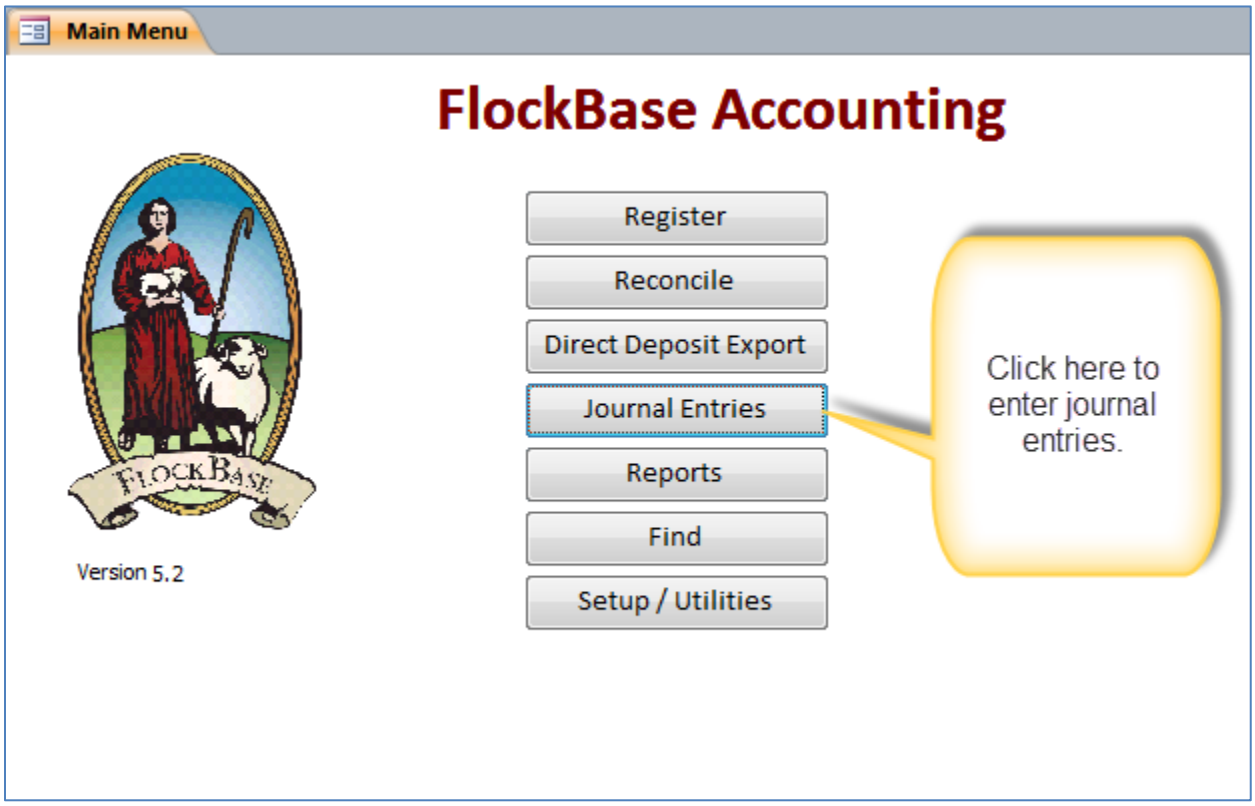


## Setting up Bank Information for Employee Direct Deposits




## 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.



## Journal Entry List

## 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

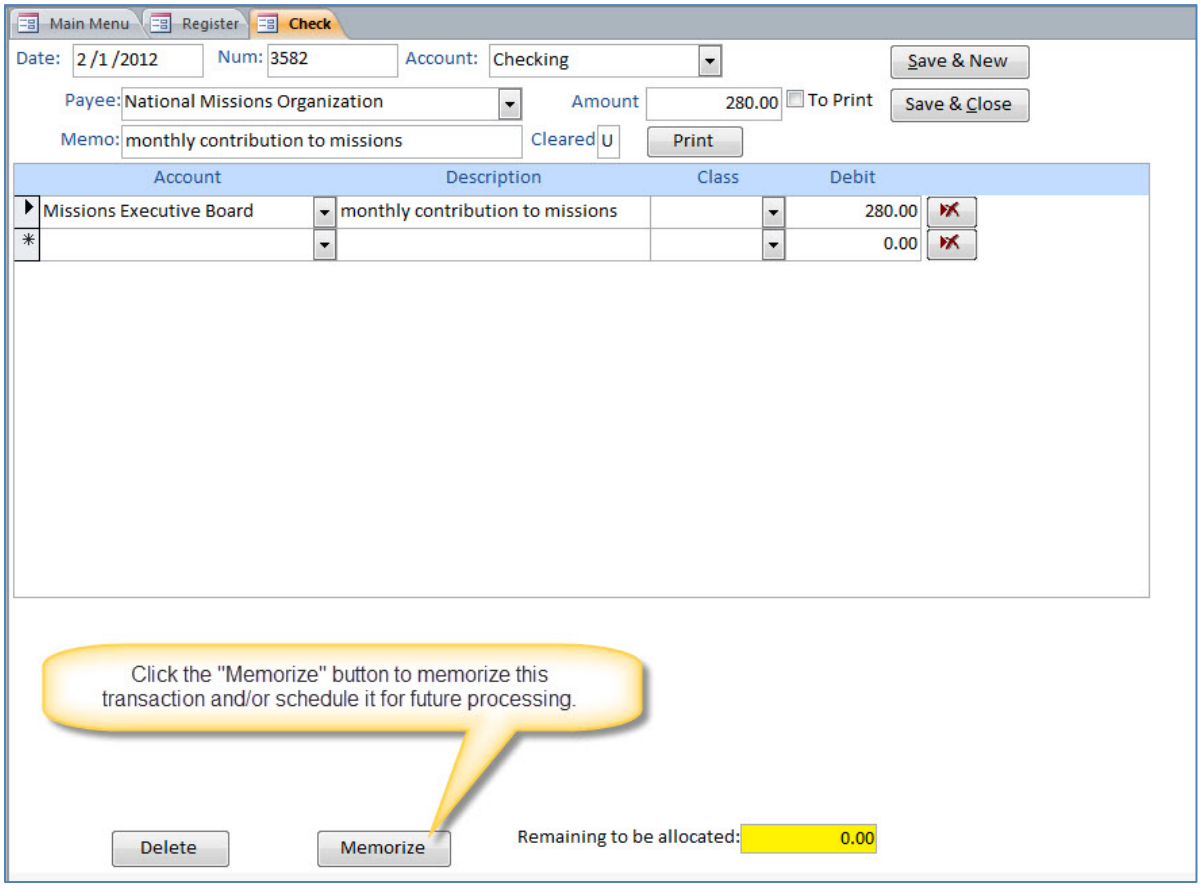
Remaining to allocated: 0.00 0.00

# 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.

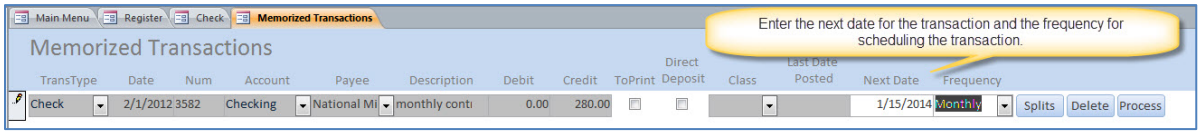
## Memorize a Transaction

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



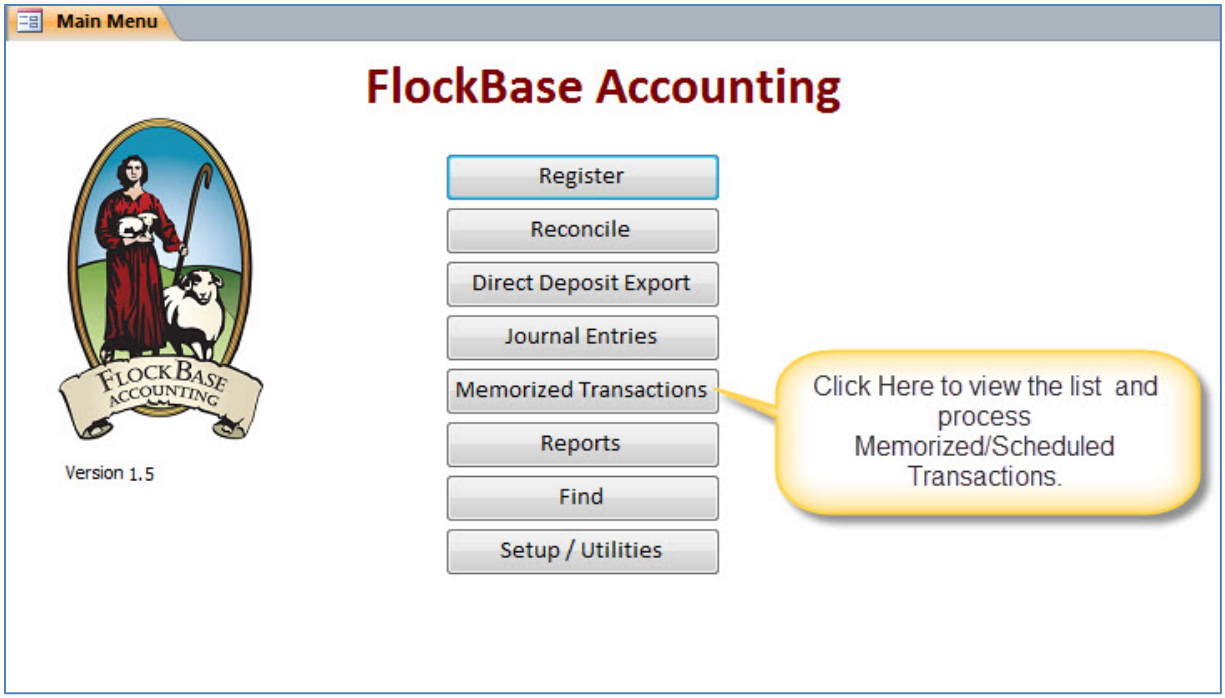

## Schedule a Transaction

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…).

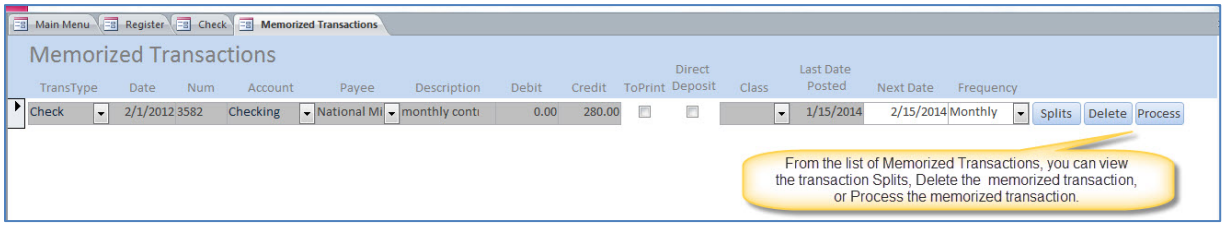



## Process a Memorized or Scheduled Transaction

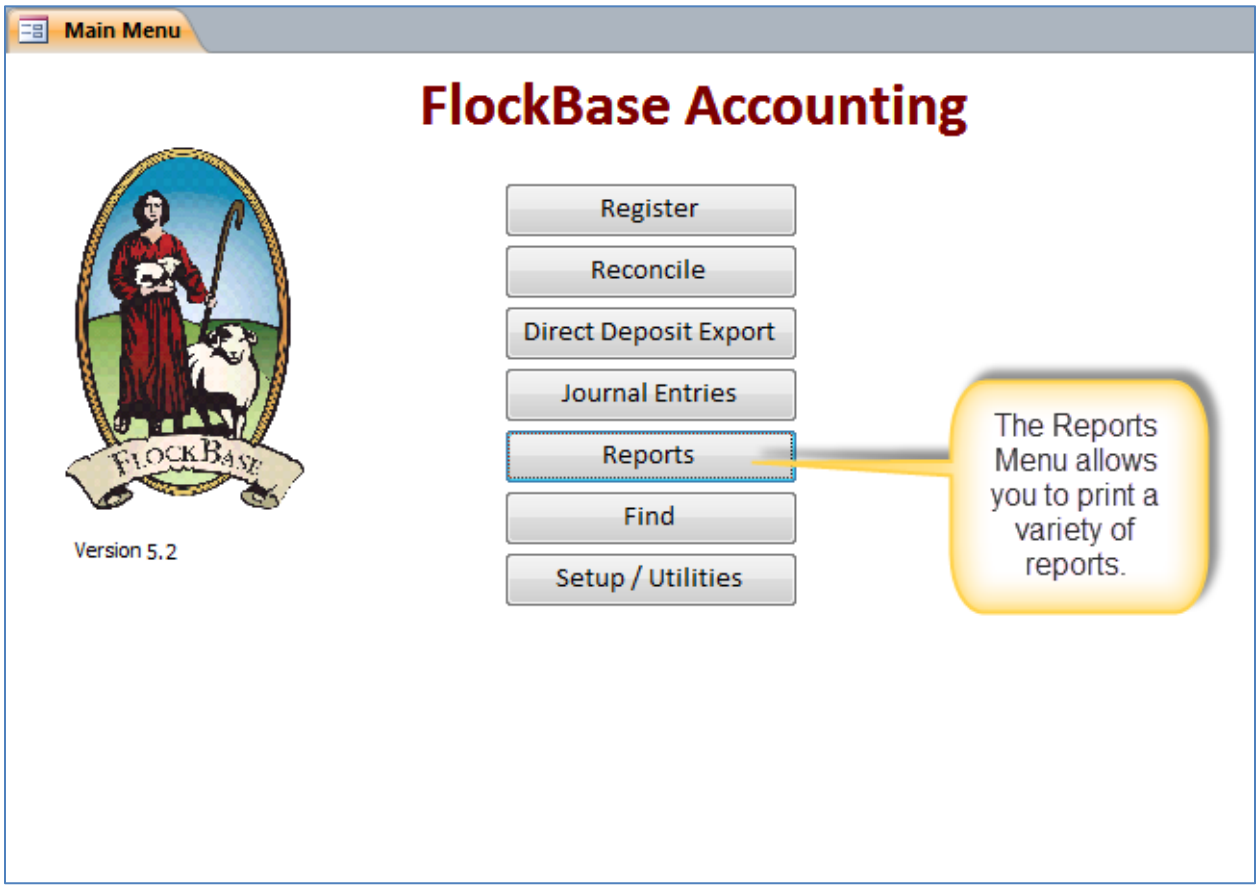
To process a Memorized or Scheduled Transaction, access the list from the Main Menu.



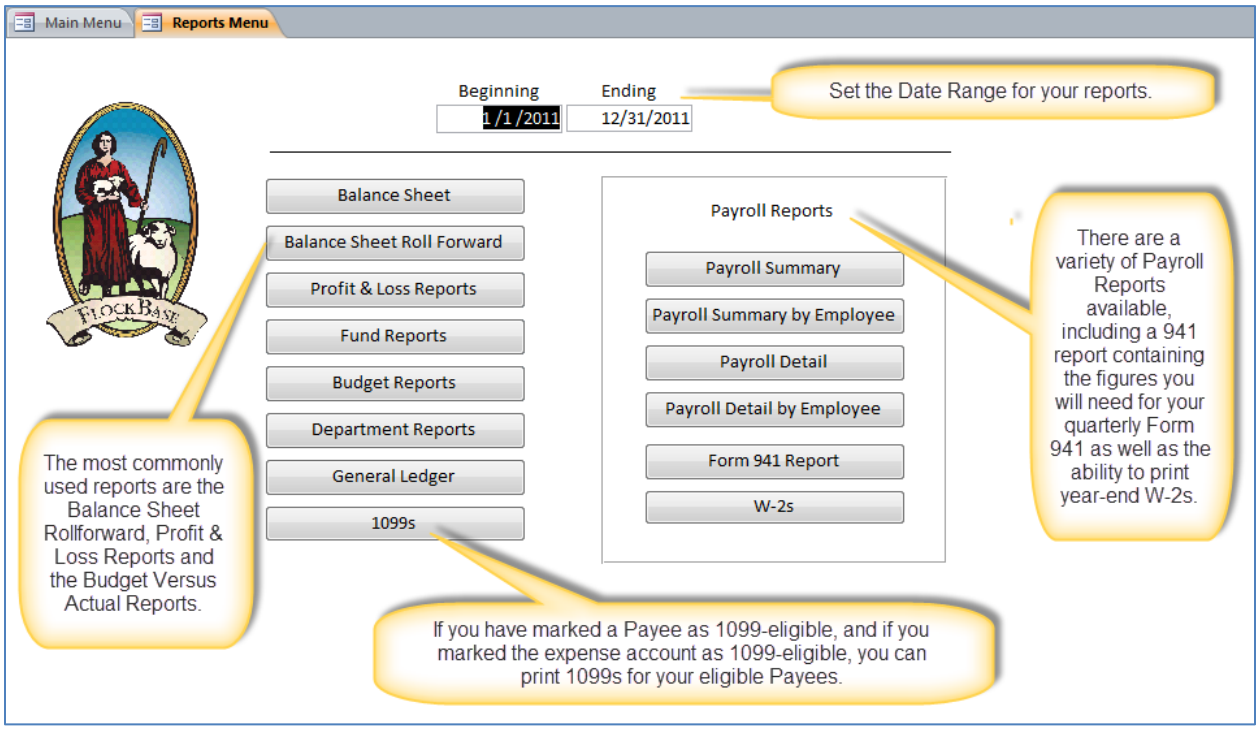

From the list of Memorized Transactions, you can process a Memorized or Scheduled Transaction. When you click Process, the transaction is entered based upon the Next Date field. If a Frequency was entered, the "Next Date" field is automatically advanced based upon the Frequency.



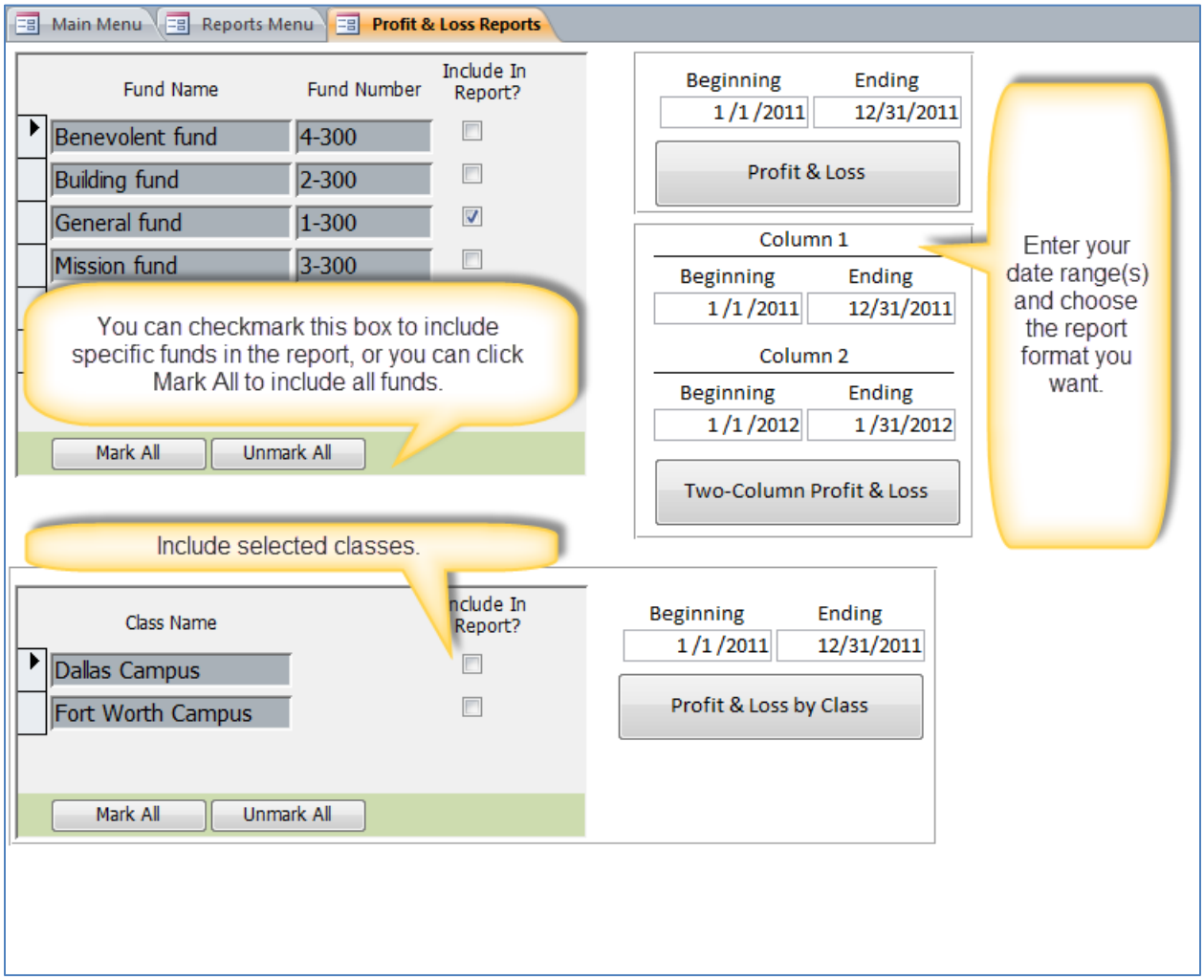
## Reports




## Reports Menu



## Profit & Loss Reports



## 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.

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

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.

**Anytown Church**

**General Ledger**

1/1/2012 to 12/31/2012

| 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, Novemb

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

| | 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 | | | | |
| 290 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 | 12,300.00 | 2,800.00 | 3,524.55 | 11,475.45 |
| Mission fund | -300.00 | 150.00 | 0.00 | -50.00 |
| Total Fund Balance | 12,000.00 | 3,350.00 | 3,524.55 | 11,825.45 |
| **Total Liabilities & Fund Balan** | 192,000.00 | 3,497.40 | 3,524.55 | 191,972.85 |

Tuesday, November 13, 2012

Page 1 of 1

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.

**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 & Fu** | **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

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.

| | 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 Su | 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** |

## 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.