

QuickBooks Pro 2007
Hands-On Technical Training
Instructor Guide

How to Use This Instructor Guide

Purpose

This Instructor Guide has been created to help you teach basic QuickBooks procedures to a variety of audiences: Lodge Administrators, Chapter Recorders, and/or Moose Legion Secretaries. Though you are likely to have a mixed audience for any given training session, you need not worry. The QuickBooks procedures are basically the same. This guide has been designed to help you teach these basic procedures and then guide the Participants as they practice the procedures themselves.







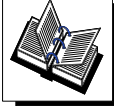



This guide will help you:

- Introduce the lessons, objectives, and topics that will be covered in the course
- Explain 'when' Participants need to complete the procedures at their FRU
- Demonstrate 'how to' complete basic QuickBooks procedures
- Pick and choose exercise *data* that is most applicable for a given audience
- Identify additional QuickBooks resources that are available to Participants
- Keep a consistent 'flow' with the course delivery (e.g., brief Instructor lecture, followed by an Instructor Demonstration, and ending with a Participant exercise.)

Layout



- This Instructor Guide is arranged with the Instructor notes on the left and Participant material on the right. This layout will enable you to see what the Participant has in his/her workbook while you teach.
- Your instructor text is also in a different and larger font size. Icon prompts appear to the left of your text to help guide you with the delivery of your course. The icons are described on the next page. Please follow these prompts to ensure that all QuickBooks courses are taught consistently.

How to Use This Instructor Guide, cont.

ICON	CUES you to...	ICON	CUES you to...
	SAY or QUOTE something specific		Take a BREAK or go to lunch.
	Make important or KEY POINT		Demonstrate a STEP-BY-STEP procedure.
	State & stress CRITICAL INFORMATION.		Estimate the TIME ALLOWED to complete a section or exercise.
	REFER to a supplemental resource		Distribute or refer to a TOOL or HANDOUT
	Overview & review instructions for LODGE EXERCISE*		Overview & review instructions for CHAPTER EXERCISE**

For the most part, 'hands-on' exercises are included at the end of each topic to allow Participants to practice what you taught them. You will be prompted to introduce an exercise when you see the Lodge Exercise icon* or the Chapter exercise icon** in your instructor guide.

PLEASE BE AWARE that the end-of-topic exercises are designed the same AND have the same instructions. The Lodge and Chapter exercises differ primarily by the *type of data* that Participants enter.

- NOTE¹: If the  icon does not appear for a given exercise this can mean one of two things: a) data is the same for both Lodges and Chapters, or b) the exercise applies to a Lodge procedure only.
- NOTE²: If the  icon does not appear for a given exercise, this is because the exercise reinforces a procedure that applies to Recorders only.

PLEASE ALSO BE AWARE of the following: however you and your Participants choose to use the exercise data, Participants must use Chapter-specific data or Lodge-specific throughout the course. If you do not, your end-of-month reports will not compile properly.

How to Use This Instructor Guide, cont.

Co-Teaching

We think co-teaching is great! Having one Trainer at the front of the classroom and another Trainer(s) circulating the room, will help manage the pace and overall quality of the training.

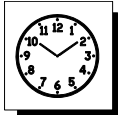
We recommend one Trainer for every 10 participants. Multiple Trainers will enable Participants to get the individualized assistance they may need – when they need it. Having another Trainer available to help answer questions and provide assistance with hands-on exercises will help keep the course on track. We also recommend switching Trainer roles during the training session.

Remember to Teach them Their Resources!

There is a lot of information to cover in this course and the schedule is pretty full. We do not expect students to retain all the information after class, nor do we expect Trainers to always be available after class. With this in mind, we encourage you to teach your students to use their resources as much as possible during class.

- Ask students to physically turn to the workbook pages as you explain concepts or demonstrate procedures.
- Refer to the handouts as much as possible during class to reinforce their value.
- Read the additional resource notes that appear in the Participant manual to remind students where they can get additional information about specific topic.
- Encourage students to visit the Moose Training website for online resources.

Welcome, Introductions, Logistics and Rules



This area should last no more than 20 minutes.



WELCOME the Participants.

INTRODUCE: yourself and any Co-Trainers, any Moose International, Regional, Lodge Personnel, or Women of the Moose dignitaries who may be in attendance. Thank them for attending.

THANK the Host Lodge/Chapter for hosting the training class.



OPTIONAL – ASK Participants to introduce themselves, but set parameters (see examples below):

- Participant Name
- FRU they belong to
- How long they have been a Member



COVER “Housekeeping Details”

Keep drinks away from keyboards.

Please do no chat while others are working.

Estimated break schedule.

Smoking rules...

Bathroom locations...

Refreshments...

Encourage questions, but try to stay within the current topic.

If the answer to their question will be covered later, let them know this and continue with the current topic.



ASK the Participants to turn to Page 3 in their workbook.



IDENTIFY who this course is DESIGNED FOR and how it be will taught:

- Overview for Administrators, Admin Assistants, Recorders, & Moose Legion Secretaries
- Delivery Format: Instructor Lecture and Demo, followed by Learner practice exercises
- Training database will be used.



- ***NOTE¹: It is likely that your class will contain a mix of Participants. If this is the case, verify that Participants HAVE the proper 'training version' installed on their classroom computer. If they do NOT, help them load the proper training version if at all possible.***
- ***NOTE²: If Participants arrive without their training resources, they unfortunately, will have to share a computer resource with another Participant and take their own personal notes.***



READ the overall COURSE OBJECTIVE

Explain that more detailed lesson objectives will be provided at the beginning of each of the 6 lessons.



ASK Participants to look at the 'COURSE MATERIALS' bullets as you identify:

- PRIMARY materials: training workbook & training job aid
- ADDITIONAL REFERENCES: Education & Training website.

Course Design

Welcome to the QuickBooks Pro 2007 Hands-On Technical Training. This course has been designed to overview 'how' and 'when' Lodge Administrators, Chapter Recorders, and/or Moose Legion Secretaries will use QuickBooks to track and record their FRU's financial data.

This course will be presented via a combination of Instructor lecture and demonstration. Practice activities are included after each demonstration to assure that students are comfortable with software operations. A training database will be used for student exercises.

Course Goal

At the end of this course, you should be able to access QuickBooks to enter, maintain, and report financial data associated with Fraternal Unit business operations.

Course Materials

In addition to the QuickBooks Workbook and the supplemental QuickBooks Pro 2007 Training Job Aid, the following materials may be referenced throughout this course. These additional resources can be accessed and downloaded from the Education and Training website.

- Moose International QuickBooks Resource Manual
- QuickBooks Accounting Equation
- Chart of Accounts (COA)
- Sales Tax Deduction
- Sales Tax Procedure
- Export to Excel
- Voiding Checks



ASK Participants to turn to Page 4 in their workbook.



EXPLAIN how ICONS will appear in their training manual to cue:

- IMPORTANT INFORMATION – to pay careful attention to
- COMPUTER PROCEDURE: step-by-step instructions on how to complete a QuickBooks procedure
- SUPPLEMENTAL RESOURCES – additional references that they may want to consult for more information
 - Specific chapters in the Moose International QuickBooks 2007 Resource Manual (on Moose Training website)
 - QuickBooks Job Aid – for quick procedures recall at FRU
 - Training Manual's Appendix A - contains additional procedures that will be covered *after* the QuickBooks 'basics' are covered in Lessons 1 –6. At minimum, you should overview and demo all the procedures in Appendix A. Participants *may need* to refer to these procedures at times back at their FRU and will need to become familiar with them during class.
 - QuickBooks Modules 1-8 found on Moose Training Webpage



➤ TRAINING EXERCISE data for Participants to enter after an Instructor demonstration.






- Lodge-specific exercise data =
- Chapter-specific exercise data =
- **NOTE: If icon does not appear for a given exercise, Recorders should enter the same exercise data as Administrators.**



ASK Participants to take **a couple minutes** to familiarize themselves with the TABLE OF CONTENTS found on Pages 5-8.

Icon Definition

The following icons will appear throughout this manual:

ICON	PURPOSE
	IMPORTANT INFORMATION
	STEP-BY-STEP COMPUTER PROCEDURE
	SUPPLEMENTAL RESOURCE(S)
	TRAINING EXERCISE for Lodges (or scaled back for Moose Legions)
	TRAINING EXERCISE for Chapter



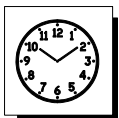
ASK Participants to turn to Page 9 in their workbook.



READ the 5 OBJECTIVES for *Lesson 1 – QuickBooks Introduction*.



READ the 7 topics that will be covered in *Lesson 1*.



Lesson 1 should take approximately 45 minutes to complete.

Objectives

At the end of this lesson, you will be able to:

- Identify how QuickBooks works with LCL to track and report FRU financial data.
- Access QuickBooks and become familiar with basic screens and menu options.
- Access the QuickBooks ‘Chart of Accounts’ and become familiar with the chart layout, account numbering scheme, and user rules and recommendations.
- Review an example FRU ‘Balance Sheet’ and ‘Profit & Loss Statement’ to view the “type” of data that will be generated by an end-of-month report.
- Recognize how to set your QuickBooks account defaults and displays.

Topics

The following topics are covered in this lesson:

- About QuickBooks
- QuickBooks Access
- QuickBooks Home View
- Company Information
- Chart of Accounts (COA)
- Balance Sheet/Profit & Loss Statement Overview
- Setting Preferences In QuickBooks
 - Set Primary Cash Account Default
 - Set Accounting View
 - Turn off Inventory Tracking



ASK Participants to turn to Page 10 in their workbook.



DEFINE QuickBooks as the “computer-based accounting/accrual system” that is used at all FRUs to track FRU financials for the FRU and Moose International. Using the procedures correctly will help prepare for a successful audit.

ASK Participants to refer to the Features & Installation Table as you explain:



- HOW QuickBooks works with LCL
 - **EXPLAIN** what an Accrual System of accounting is and how it works.

- HOW FRUs will use QuickBooks
 - **EXPLAIN** primary functions:
 - Provide an financial audit trail for IRS
 - Provide accurate financial data for monthly reports to Moose International

- ADDITIONAL features that FRUs can pay for:
 - Payroll packages
 - Intuit only supports versions of QuickBooks from the last three years, anything older will not be supported in any way – including payroll.



Definition

QuickBooks is a computerized accounting system that has been selected by Moose International for Lodges, Chapters, and Legions as part of the LCL project. QuickBooks is an easy-to-use “integrated accounting package” that will enable FRUs to enter financial information into the system once, and then save that information to all parts of the accounting system affected by the entry. This will eliminate the need for repetitive data entry.

QuickBooks Features & Installation

Refer to the table below to learn more about QuickBooks features:

<p>How Does It Work With LCL?</p>	<p>Information is sent from your QuickBooks accounting package to LCL.net to prepare the Monthly Balance Sheet and Profit and Loss Statement - both of which are required by Moose International on a monthly basis.</p> <ul style="list-style-type: none"> ▪ QuickBooks is a double-entry accounting system: 2 sides to every transaction – one <i>account is credited</i> and <i>another account debited</i> in equal amounts. ▪ Records revenues when sales are made - not when payment is received! ▪ Records expenses when they are incurred - not when payment is issued! ▪ Features savings, investments, manual payroll, and important control & reporting capabilities
<p>How/When Will My Unit Use it?</p>	<p>Running on Windows 7 or newer, QuickBooks will be used:</p> <ul style="list-style-type: none"> ▪ To track FRU income & expenses ▪ To enter and pay bills ▪ To enter receipts and make deposits ▪ To report monthly financial data for Moose International
<p>Any Other Special Features?</p>	<p>Several levels of payroll accounting services are available directly through <i>Intuit</i> on a subscription basis:</p> <ul style="list-style-type: none"> ▪ Tax Rate & Tax Form updates on a regular basis depending on the package purchased. ▪ A Chart of Accounts is provided for easy reference and tracking of individual transactions.

ASK Participants to turn to Page 11 in their workbook.

- TELL Participants that procedures are recalled on *Page 5 of QuickBooks Job Aid*.

INSTALL the training database on the student computers if you haven't already done so.

EXPLAIN to the Participants that there are a couple different ways to Access or Log into QuickBooks:

- From Desktop icon, or From Windows taskbar

ASK students to follow along with you as you DEMO logging in from the desktop icon. **EXPLAIN** the following as you demo:

- QuickBooks opens the most-recently used 'Company' file.
- '**Company**' means '**FRU**' for our purposes at the Moose
- **ASK** if everyone logged in successfully, or if anyone received the '**No Company Open**' window

DEMO how to access the "**Open a Company**" and then verify that the "**Look In**" field contains Company Files (table at bottom of Page 11).

EXPLAIN the difference between the 'System Save' and a 'Backup'

- 'Save' = QuickBooks auto-saves data when Company File is closed
- 'Backup' = procedure you follow to copy data locally or externally

You can access QuickBooks from an Icon on your desktop or from the Start menu. A QuickBooks training file is being used in class to simulate real data. **If you want to “practice” QuickBooks at your FRU, please make sure that you are using the QuickBooks training file** as well. If you do not, you may unintentionally corrupt your FRU’s financial data.

To Access QuickBooks From Your Desktop Icon:

1. Double-click **QuickBooks icon**.



To Access QuickBooks From Your Windows Taskbar:

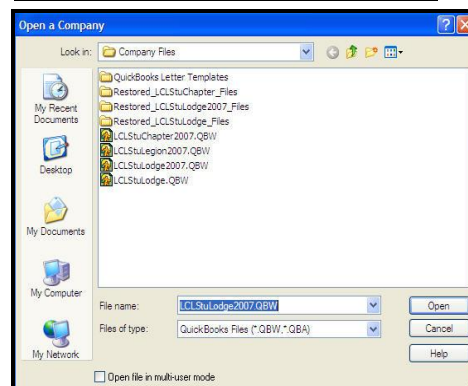
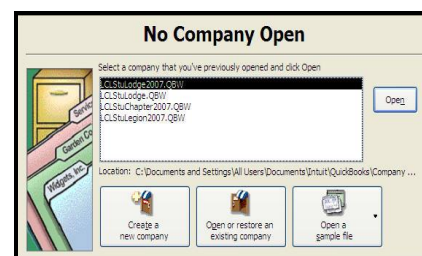
1. Click **Start** on the Windows taskbar.
2. Drag/Scroll mouse to **Programs**.
3. Select **QuickBooks**.
4. Select **QuickBooks Pro 2007**

Next Step For Either Method:

QuickBooks opens the most recently used Company* file when the program is launched. If, however, the **No Company Open** dialog appears, complete one of the steps below:

- 1a. Select a file from the list of previously-opened files, OR
- 1b. Choose **Open an Existing Company** and select another file from the Open a Company screen.
 - Highlight the correct Company and click Open. All data is automatically saved (not backed up) when the Company file is closed.

***Note:** ‘Company’ refers to the data file that stores accounting information specific to a Fraternal Unit.





ASK Participants to turn to Page 12 in their workbook and explain that the graphic identifies the QuickBooks “Home View.”

- TELL Participants that the Home View layout is recalled on *Page 4 of QuickBooks Job Aid.*



REMIND Participants that they are working in a training version of QuickBooks in this class.

STRESS the importance of working in the TRAINING DATABASE ONLY when they want to experiment or play with QuickBooks features back at their FRU



ASK the participants to follow along with you as you **OVERVIEW** the location and purpose of the Home View components:

NOTE: If participants see a Reminders pop-up window before they see the Home, explain its purpose.

- COMPANY (FRU) that they are currently logged into (top left)
- MENU Bar and drop-down options
- Home ICON Bar
- QuickBooks Learning Center and Help Resources (top right)
- (5) HOME Panes with built-in flowchart: Employees, Customers, Vendors, Company, and Banking

EXPLAIN that there are a variety of ways to perform the same ‘function’ in QuickBooks. **SHOW THEM** what you mean by walking them through a few examples:



- Look under each menu item on the Menu Bar. Show that the items in the drop down lists under the Menu Bar take them to the same place as the Icons on the Home Page.

The graphic below identifies the different sections of the QuickBooks Home page.

Menu Bars:

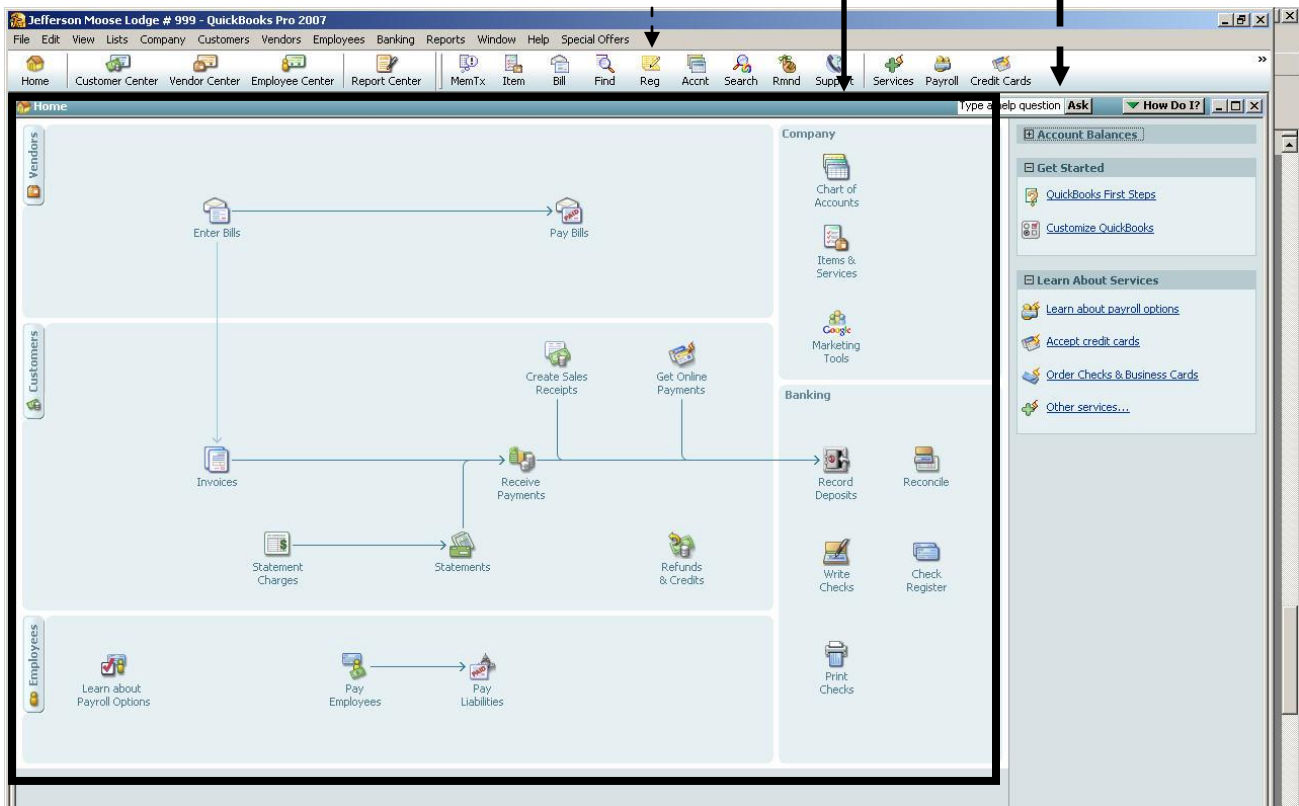
- Top Menu Bar
- Home Icon Bar

5 Major Panes:

- Employee
- Customer
- Vendor
- Company
- Banking

Help

- Ask; How Do I?
- Account Balance; Get Started; Learn About Services



NOTE: Depending upon the financial data entered in your QuickBooks system, you may see a “Reminders” window on top of the Home view. The ‘Reminders’ window simply alerts you of upcoming transactions. If necessary, close the ‘Reminders’ window to see the QuickBooks Home view.



ASK the Participants to turn Page 13 in their workbook.

- TELL Participants that this procedure is also recalled on *Page 5 of QuickBooks Job Aid.*



EXPLAIN that this procedure is only to be performed when a new FRU is established (entered) or when the FRU contact information changes (edit).



SHOW them the type of FRU information that they could edit (if they had a need) by accessing the Company Information window and explaining the fields as you go.



- **STRESS** that they should not change the Student Company Name to their own Fraternal Unit's Name, because it will be hard for them to tell whether they are working in their Live Data or the Student Company.
- **STRESS** that they should name the Student Company something very different than what they are used to or simply use a generic name like "Jefferson #9999."



DO NOT CHANGE the initial information set up by Moose International in the Report Information section of the Company Information screen.



SHOW them where the REPORT INFORMATION is located.

Enter and Edit Company Information

Company information for your FRU can be viewed and modified whenever necessary.

Company Information Type a help question **Ask** **How Do I?** **X**

Contact Information

Company Name

Address

Country

Phone #

Fax #

E-mail

Web Site

OK

Cancel

Help

Legal Information (Appears on payroll tax forms)

Legal Name

Legal Address

City/State/ZIP

Legal Country

Company Identification

Federal Employer Identification No. (FEIN is required for Payroll)

Social Security Number (SSN is used on 1099's if no FEIN is entered)

Payroll Tax Form Information

Contact (Name of person preparing and signing payroll tax forms)

Title

Phone #

Report Information

First month in your:

Fiscal Year Tax Year

Income Tax Form Used

To View or Change Company information

Follow the steps below to view or edit Company, or FRU information.

1. From the **Menu** bar, choose **Company**.
2. Choose **Company Information**.
3. Add/modify information if necessary. **Tab** to move to next field.
4. Click **OK** to save changes and close the window.
- Cancel to close the window without saving changes.



Edit Company Information - EXERCISE PAGE 14



ASK the Participants to turn to the EXERCISE on Page 14 in their workbook.



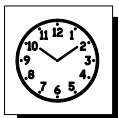
OVERVIEW the exercise – *Edit Company Information*

- **READ** the instructions; ask if there are any questions
- **POINT** out the 2 sets of data
- **LODGE data** (top of page)



- **CHAPTER data** (bottom of the page)

- **REMIND** participants that they must enter all Lodge or all Chapter data for the remainder of the course so that their reports compile properly at the end of the course.



ALLOW approximately 5 minutes to complete this exercise.



ASK if there are final questions before moving on.



Instructions: Use the data below to edit previously entered Lodge (Company) information in QuickBooks.

- Jefferson Moose Lodge #9999
- 123 Main Street
- Jefferson IL 60539
- Phone #630-859-2000
- Fax #630-859-2001
- E-mail lodge9999@mooseunits.org
- ID# 39-2563901



Instructions: Use the data below to edit previously entered Chapter (Company) information in QuickBooks.

- Jefferson Chapter #9999
- P.O. Box 12345
- Jefferson IL 60539
- Phone #630-859-2000
- Fax #630-859-2001
- E-mail chapter9999@mooseunits.org
- ID# 39-2563902



ASK the Participants to turn to Page 15 in their workbook.

- TELL Participants that the Chart of Account numbering scheme is also recalled on *Pages 6 and 7 of QuickBooks Job Aid.*



EXPLAIN the Chart of Accounts numbering scheme in more detail:

- IDENTIFY the ACCOUNT TYPES and the purpose of each (e.g., 1000-Series through 5000-Series).
- GIVE EXAMPLES of the ACCOUNT SERIES by referring to the arrows in the middle column in the graphic to the right.



- OPTIONAL: Give additional examples of things that might fit into each type of account series to make sure Participants understand the differences between what's being recorded in the following areas: assets, liabilities, equity, income, and expense



STRESS that if changes are made to the Chart of Accounts after making entries, all occasions of using that Account number will also be changed. It will then be necessary to make changes to the Item numbers to correspond with the Account numbers.

Chart of Accounts



Things you Own
Cash, Inventory
Building, property

1000 account #'s

Assets



Things you Owe
Mortgage, bills,
dues/fees to MI,
Sales Tax, Payroll tax

2000 account #'s

Liabilities



Net Value of Unit
What's left after
paying bills

3000 account #'s

Equity



**Money you collect
that belongs to you**
Sales, Dues, donations
to the unit

4000 account #'s

Income



**Money you spend to
operate your unit**
COGS, utilities, supplies,
postage, printing

5000 account #'s

Expense



ASK the Participants to turn to Page 16 in their workbook.

- TELL Participants that the Chart of Account displays are also recalled on *Pages 6 and 7 of QuickBooks Job Aid.*



OVERVIEW the PURPOSE of the Chart of Accounts as described in the 4 bullets – the ‘financial map to a FRU’s accounting data.’

- DEFINE as ‘computerized accounting system’ for all FRUs – to track financial activity and generate required monthly reports for Moose International (e.g., Balance Sheets and Profit & Loss, or P&L Statements – described later on in this lesson).
- BRIEFLY EXPLAIN the difference between ‘Parent Accounts’ and ‘Sub-Accounts’. NOTE: Account rules are described later in this lesson.
 - Parent Accounts at far left; Sub-Accounts indented.
 - Sub-accounts are used to enter individual transactions and those entries automatically “Roll Up” into the Parent Account(s) total on reports.



- IDENTIFY how an account numbering scheme is used and recommended by Moose International for a similar look and feel between all 3 FRU types.
- **EMPHASIZE: Do not enter any transactions at the Parent Account level if it has a Sub-account(s) attached to it.**



SHOW the Participants how to get to the Chart of Accounts:

- Have Participants follow along with your demo.
- Briefly review the 5 types of accounts: Assets, Liabilities, Equity, Income, and Expenses

Purpose

The **Chart of Accounts** is the core of your computerized accounting system.

- The Chart of Account accounting system consists of **Parent Accounts** and **Sub-Accounts**.
 - Parent Accounts are at the left
 - Sub-Accounts are indented under a Parent Account

- This account structure will make your financial reports and statements easier to read and understand

- Chart of Accounts numbering scheme helps classify FRU Income, Expenses, Liabilities and Assets. Parent Accounts are described in the graphic on the next page.



NOTE: All account numbers must end with **.00**

- Moose International has already pre-configured the QuickBooks Chart of Accounts for use in your FRU.

The screenshot displays the following account structure:

- Parent Accounts (all end with .00):
 - 1000.00 · Cash
 - 1100.00 · Receivables
 - 1199.00 · Undeposited Funds
 - 1300.00 · Inventory
 - 1500.00 · Due From other FRU Unit
 - 1700.00 · Building and Property
 - 1800.00 · Furniture and Equipment
 - 2000.00 · Accounts Payable
 - 2200.00 · Payroll and Benefit
 - 2250.00 · Real Estate Tax
 - 2300.00 · Other Liabilities
 - 2500.00 · Due to Other FRU
 - 2510.00 · Application Fees to MI
 - 3000.00 · Opening Balance Equity
 - 3900.00 · Retained Earnings
 - 4000.00 · Dues and Fees Income
- Sub-Accounts (all end with .00):
 - 1005.00 · General Checking
 - 1006.00 · Bingo Checking
 - 1007.00 · Gaming Checking
 - 1008.00 · Other Checking 1
 - 1009.00 · Other Checking 2
 - 1010.00 · Savings
 - 1020.00 · CD's
 - 1025.00 · Petty Cash
 - 1105.00 · NSF Checks
 - 1310.00 · Resale Merchandise
 - 1320.00 · Bingo Inventory
 - 1325.00 · Gaming Inventory
 - 1330.00 · Beer Inventory
 - 1335.00 · Liquor Inventory
 - 1340.00 · Wine Inventory
 - 1345.00 · Misc. Bar Merchandise
 - 1350.00 · Kitchen Inventory
 - 1505.00 · Due from other FRU
 - 1705.00 · Lodge Home/Building
 - 1710.00 · Other Property
 - 1715.00 · Bldg Lease/ Imprvmnts
 - 1805.00 · Furn, Fixt and Equip
 - 1810.00 · Accum Depreciation
 - 2055.00 · Mortgage Principal
 - 2060.00 · Loans/Notes
 - 2075.00 · Other Payables
 - 2205.00 · Compensation
 - 2210.00 · Payroll Tax Liabilities
 - 2215.00 · Bingo Payroll & Benefits
 - 2220.00 · Gaming Payroll Benefits
 - 2310.00 · Local Tax Liabilities
 - 2315.00 · Bingo Tax Liabilities
 - 2320.00 · Gaming Tax Liabilities
 - 2515.00 · ABCD/Per Capita to MI
 - 2520.00 · Dues to be Paid at Lock B
 - 4005.00 · Membership Dues
 - 4010.00 · Application Fees



ASK the Participants to turn to Page 17 in their workbook.

- COA rules are recapped on Page 2 of QuickBooks Job Aid.
-



READ the bullets under 'More About Sub-Accounts' to reinforce how sub-accounts are used in relation to Parent Accounts.

- REVIEW the account numbering scheme:
 - Parent Account Example: 1000.**00** – Cash
 - Sub-Account Example: 100**5.00** – Checking

READ the note about contacting Moose International for assistance (if necessary)



READ the rules identified in the table and **STRESS** the importance of following these rules:

- Make sure Participants understand how critical it is **NOT** to create, delete, or revise Parent Accounts in any way. If they do, their Monthly Reports to Moose International will not be accurate.
- ***NEVER add a Sub-account to a Sub-account***
- Moose International dictates there should be only two levels of Accounts in the Chart of Accounts:

Parent Accounts and Sub-accounts!!



EXPLAIN that if changes are made to the Chart of Accounts after making an entry, all occasions of using that Account number will also be changed. It will then be necessary to make changes to the Item numbers that correspond with the Account numbers. Item numbers discussed in more detail later.

More About Sub-Accounts


Though Moose International has already pre-configured the Chart of Accounts for FRU operations, it is possible to add or modify sub-accounts to help customize your financial statements. Before you add or modify sub-accounts, please be aware of the following:

- Sub-accounts are attached to Parent Accounts.*
- Sub-accounts are indented in the Chart of Accounts
- If a new Sub-Account needs to be created, it is important that the Sub-Account:
 - Is in the proper numbering sequence (with similar sub-accounts)
 - Is at the correct sub-account level in the Chart of Accounts outline

**NOTE: The Parent Account will not contain any transactions – the Parent Account collects, or rolls up, transactions from all associated sub-accounts.*

Chart of Account Rules:

Follow the rules below when working with QuickBooks’ Chart of Accounts:

	Rule #	Rule
	1	DO NOT change Parent Accounts! They are pre-set by Moose International
	2	NEVER add a sub-account to another sub-account.
	3	Sub-accounts are used to record transaction details. You CAN add or modify a sub-account. If you add or modify a sub account, be sure that it follows the proper numbering sequence.

NOTE: If you are adding a new sub-account and have questions about the numbering scheme, please contact the Moose International Call Center for assistance.



- *MI QuickBooks Resource Manual – Working With Asset & Liability Accounts*
 - *QuickBooks Training Job Aid, Pages 6 & 7*



ASK the Lodge Participants to turn to Page 18 in their workbook and Chapter Participants to turn to Page 19 as you overview a Balance Sheet.



REMIND Participants that QuickBooks and LCL work together to compile monthly reports for Moose International, and that the 'Balance Sheet' is one of those required reports.



OVERVIEW the example Lodge Balance Sheet contained in the Participant Guide:

IDENTIFY key components of the example Balance Sheet in the Participant Guide:

- Point out the ASSET Parent & Sub-Account numbers and the ASSET TOTALS (things FRU owns)
- Point out LIABILITY Parent & Sub-Account numbers and the LIABILITY TOTALS (things FRU owes)
- Point out EQUITY TOTALS (FRU's net worth at any given time)



Let Participants know that they will be building a QuickBooks database throughout the course that will allow them to generate a balance sheet at the end of the course.

CONTINUE to the Profit & Loss Statement overview

QuickBooks generates a 'Balance Sheet' and 'Profit & Loss Statement' to summarize FRU financial data for both the FRU and Moose International. Both 'Parent' and 'Sub-Account' numbers can appear on these reports. Key areas and important totals are briefly identified on the example Balance Sheets and P&L Statements on the following pages..

Balance Sheet

Lodge

	ASSETS	April 30, 08
Things you Own	Current Assets	
	Checking/Savings	
	1000.00 - Cash	
	1005.00 - Checking - Cash	10,000.00
	1010.00 - Savings - Cash	18,000.00
	1025.00 - Petty Cash	1,200.00
	Total 1000.00 - Cash	29,200.00
	Total Checking/Savings	29,200.00
	Other Current Assets	
	1300.00 - Inventory	
1305.00 - Beer	4,300.00	
1310.00 - Liquor	5,700.00	
1315.00 - Wine	2,800.00	
Total 1300.00 - Inventory	12,800.00	
Total Other Current Assets	12,800.00	
Total Current Assets	42,000.00	
Fixed Assets		
1700.00 - Buildings and Property		
1705.00 - Lodge Home/Building	750,000.00	
Total 1700.00 - Buildings and Property	750,000.00	
1800.00 - Furniture and Equipment		
1805.00 - Furniture, Fixtures & Equipment	185,000.00	
Total 1800.00 - Furniture and Equipment	185,000.00	
Total Fixed Assets	935,000.00	
TOTAL ASSETS	977,000.00	
Things you Owe	Liabilities	
	Current Liabilities	
	Accounts Payable	
	2000.00 - Accounts Payable	1,250.00
	Total Accounts Payable	1,250.00
	Other Current Liabilities	
	2200.00 - Payroll and Benefit Liabilities	1,950.00
	2500.00 - Due to Other Fraternal Units	
	2505.00 - Endowment-MooseCharities	45.00
	2510.00 - Application Fees to MI	40.00
2515.00 - ABCD/Per Capita due to MI	56.00	
Total 2500.00 - Due to Other Fraternal Units	141.00	
Total Other Current Liabilities	3,341.00	
Total Current Liabilities	3,341.00	
Long Term Liabilities		
2050.00 - Notes Payable		
2055.00 - Mortgage	230,000.00	
Total Long Term Liabilities	230,000.00	
Total Liabilities	233,341.00	
Net Value	Equity	
	3000.00 - Opening Bal Equity	605,661.00
	3900.00 - Retained Earnings	138,598.00
	Total Equity	743,659.00
TOTAL LIABILITIES & EQUITY	977,000.00	

Balance Sheet

Chapter

Apr 30, 08

**Things
you
Own**

ASSETS	
Current Assets	
Checking/Savings	
1000.00 · Cash	
1005.00 · Checking	736.82
1010.00 · Savings	2,509.70
Total 1000.00 · Cash	<u>3,246.52</u>
Total Checking/Savings	3,246.52
Other Current Assets	
1199.00 · Undeposited Funds	7.00
Total Other Current Assets	<u>7.00</u>
Total Current Assets	3,253.52
Fixed Assets	
1800.00 · Furniture and Equipment	
1815.00 · ACCUMULATED DEPRECIATION	-1,049.87
1810.00 · Paraphernalia Depreciated	4,151.32
1805.00 · New Paraphernalia Purchased	140.00
Total 1800.00 · Furniture and Equipment	<u>3,241.45</u>
Total Fixed Assets	3,241.45
TOTAL ASSETS	<u>6,494.97</u>

**Things
you
Owe**

LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300.00 · Other Liabilities	
2305.00 · Sales Tax Liabilities	27.52
Total 2300.00 · Other Liabilities	<u>27.52</u>
2500.00 · Due to Other Fraternal Units	
2510.00 · Application Fees to MI	40.00
2515.00 · ABCD/Per Capita due to MI	28.00
Total 2500.00 · Due to Other Fraternal Units	<u>68.00</u>
Total Other Current Liabilities	<u>95.52</u>
Total Current Liabilities	95.52
Total Liabilities	95.52

**Net
Value**

Equity	
3000.00 · Opening Bal Equity	8,311.23
3900.00 · Retained Earnings	-924.76
Net Income	-987.02
Total Equity	<u>6,399.45</u>
TOTAL LIABILITIES & EQUITY	<u>6,494.97</u>



ASK the Lodge Participants to turn to Page 20 in their workbook and Chapter Participants to turn to Page 21 as you overview a Profit & Loss (P&L) Statement.



TELL Participants that the P&L Statement is the second report that FRUs will need to send to MI every month.



OVERVIEW the example Profit & Los Statement contained in the Participant Guide:

IDENTIFY key components of the example P&L Statement in the Participant Guide:

- Point out the INCOME Parent & Sub-Account numbers and the INCOME TOTALS
 - 4000# Account Series: money FRU collected

- Point out the EXPENSE Parent & Sub-Account numbers and the EXPENSE TOTALS
 - 5000# Account Series: money FRU spent

Profit & Loss

Lodge

May '07 - Apr '08

**Money
You
Collect**

**Money
You
Spend**

Income		
4000.00 - Dues and Fees Income		
4005.00 - Membership Dues		9,750.00
4010.00 - Application Fees		250.00
4015.00 - Life Membership		900.00
Total 4000.00 - Dues and Fees Income		10,900.00
4225.00 - Social Quarters Sales		
4230.00 - Beer Sales		125,000.00
4235.00 - Liquor Sales		174,750.00
4240.00 - Wine Sales		108,000.00
Total 4225.00 - Social Quarters Sales		408,350.00
4300.00 - Donations Received		
4310.00 - Lodge Donations		235.00
4400.00 - Interest Investment Income		
4410.00 - Savings		63.00
Total Income		419,548.00
5000.00 - Cost of Goods Sold		
5025.00 - Social Quarters Cost/Goods Sold		
5030.00 - Beer		54,300.00
5035.00 - Liquor		87,800.00
5040.00 - Wine		31,800.00
Total 5000.00 - COGS		153,900.00
Gross Profit		265,648.00
Expense		
5100.00 - Payroll & Benefit		
5110.00 - Payroll		35,530.00
5115.00 - Payroll Taxes		4,520.00
Total 5100.00 - Payroll & Benefits		40,050.00
5200.00 - Supplies and Misc		
5220.00 - Misc Lodge		1,250.00
5215.00 - Lodge Supplies		775.00
Total 5200.00 - Supplies and Misc		2,025.00
5225.00 - Social Quarters Supplies and Expense		7,850.00
5300.00 - Donation Expense		280.00
5400.00 - General Administration Exp		
5435.00 - COMPUTER SUPPORT		480.00
5430.00 - REPAIR & MAINT		6,750.00
5420.00 - Postage		520.00
5410.00 - Printing		1,800.00
5415.00 - Licenses and Permits		3,580.00
Total 5400.00 - General Administration Exp		13,110.00
5600.00 - Occupancy Expense		
5605.00 - Gas		3,650.00
5610.00 - Electric		25,875.00
5615.00 - Water & Sewer		2,250.00
5620 - Phone		10,560.00
5630.00 - Mortgage		21,600.00
Total 5600.00 - Occupancy Expense		63,735.00
Total Expense		127,050.00
Net Income		138,598.00

Profit & Loss

Chapter

**Money
You
Collect**

**Money
You
Spend**

	May '07 - Apr '08
Income	
4000.00 · Dues and Fees Income	
4005.00 · Membership Dues	2,168.00
4025.00 · Transfer Fees	5.00
Total 4000.00 · Dues and Fees Income	2,173.00
4400.00 · Interest Investment Income	4.84
4700.00 · Special Proj & Committee Income	4,670.08
Total Income	6,847.92
Gross Profit	6,847.92
Expense	
5300.00 · Donation Expense	
5307.00 · ASSOCIATION DONATION	50.00
5303.00 · Community Service	240.00
5306.00 · Sunshine Child/Grandparent	150.00
5302.00 · Mooseheart/Moosehaven Spec Proj	638.00
5301.00 · Scholarship & Maintenance	260.00
Total 5300.00 · Donation Expense	1,338.00
5400.00 · General Admin Exp (Incidentals)	
5499.00 · Depreciation Expense	344.61
5450.00 · Misc Expense	1,115.79
5445.00 · Computer Support	120.00
5440.00 · Chapter Supplies	448.65
5430.00 · Risk Pool/Bond Premium	197.16
5425.00 · Postage	1,234.35
5405.00 · Bank Charges	144.00
Total 5400.00 · General Admin Exp (Incidentals)	3,604.56
5700.00 · Special Project & Committee Exp	2,777.38
5800.00 · Travel and Rep Expense	
5805.00 · Matriculant Expense	115.00
Total 5800.00 · Travel and Rep Expense	115.00
Total Expense	7,834.94
Net Income	<u>987.02</u>



ASK the Participants to turn to Page 22 in their workbook.



DEFINE a 'System Preference' as a 'preferred way to set up your FRU's QuickBooks accounting defaults and/or displays.'

GIVE EXAMPLES of system preferences:

- Set a "Default Cash Account" - or General Checking Account
- Set the "Accounting View – or lowest-level account display in your Chart of Accounts, Reports, etc.
- Turn "Inventory Tracking" OFF



EXPLAIN how important it is to properly set your 'QuickBooks Preferences':

- Will help record financial entries (e.g., pay bills, pay sales tax, make deposits, etc) to the proper account #
- Will help minimize report confusion
- Will help minimize negative balances in inventory accounts



DEMO how to set the Default Checking Account, or the Primary Cash Account:



TELL Participants that this procedure is also recalled on *Pages 8 of QuickBooks Job Aid.*

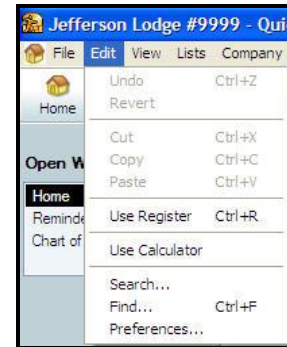
Purpose

The following procedures should be followed to set preferences on how to display account numbers in the QuickBooks views. Setting preferences will help minimize entries to wrong account numbers, as well as minimize negative balances in the inventory accounts.

To Set Primary Cash Account Default

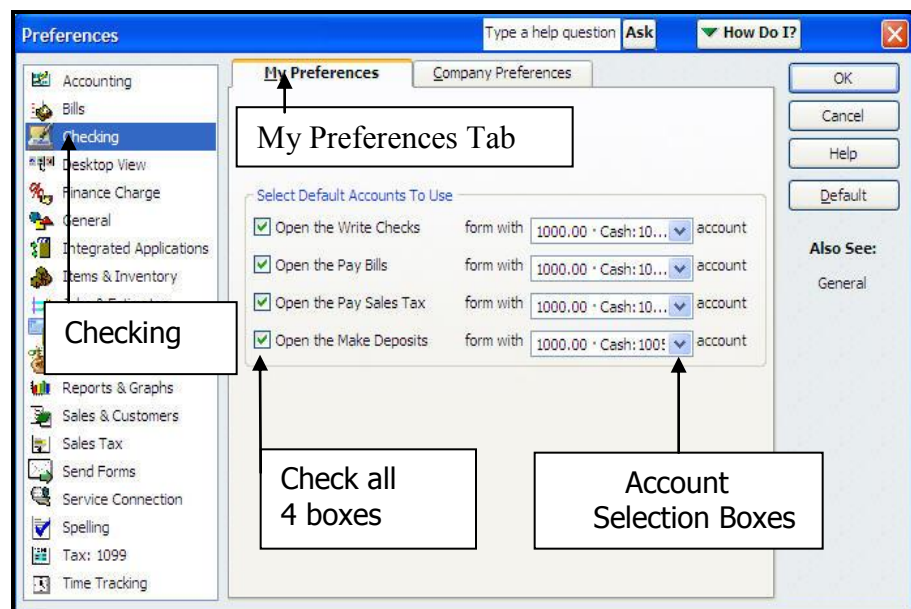
Follow the procedure below to set the default cash account to the primary checking account **1005.00 – General Checking**. This will help decrease wrong entries to the ‘1000.00 Cash’ Parent account numbers when: paying bills, paying tax, making deposits, etc.

1. From the **Menu** bar, select **Edit** and then drop down to **Preferences**.
2. Click **Checking** (at the left).
3. Click **My Preferences** tab.



NOTE: At times, a Cash account other than 1005.00 – General Checking may be used (i.e. 1006.00 – Bingo Checking). If this is the case, you must manually change the account # in QuickBooks.

4. **Check** all 4 boxes in the ‘Select Default Accounts to Use’ area; select **1005.00 – General Checking** in each associated ‘form with’ drop down.
5. Click **OK**.





ASK the Participants to turn to Page 23 in their workbook.



DEFINE what is meant by the 'Accounting View'

- QuickBooks defaults to display accounts at the Parent Account level
- To set accounting displays, reports, etc. to show Sub-Accounts underneath a Parent Account, the Accounting preference needs to be set properly. If they do not do this when working with QuickBooks, the accounting displays can cause confusion.
- READ and explain the note after Step 5



DEMO the steps on how to change the default Accounting View to include sub-accounts.

- Ask the Participants to follow along so they can set the Accounting preference to the lowest sub-account (if necessary).



TELL Participants that this procedure is also recalled on *Pages 8 of QuickBooks Job Aid.*

To Set the Accounting View

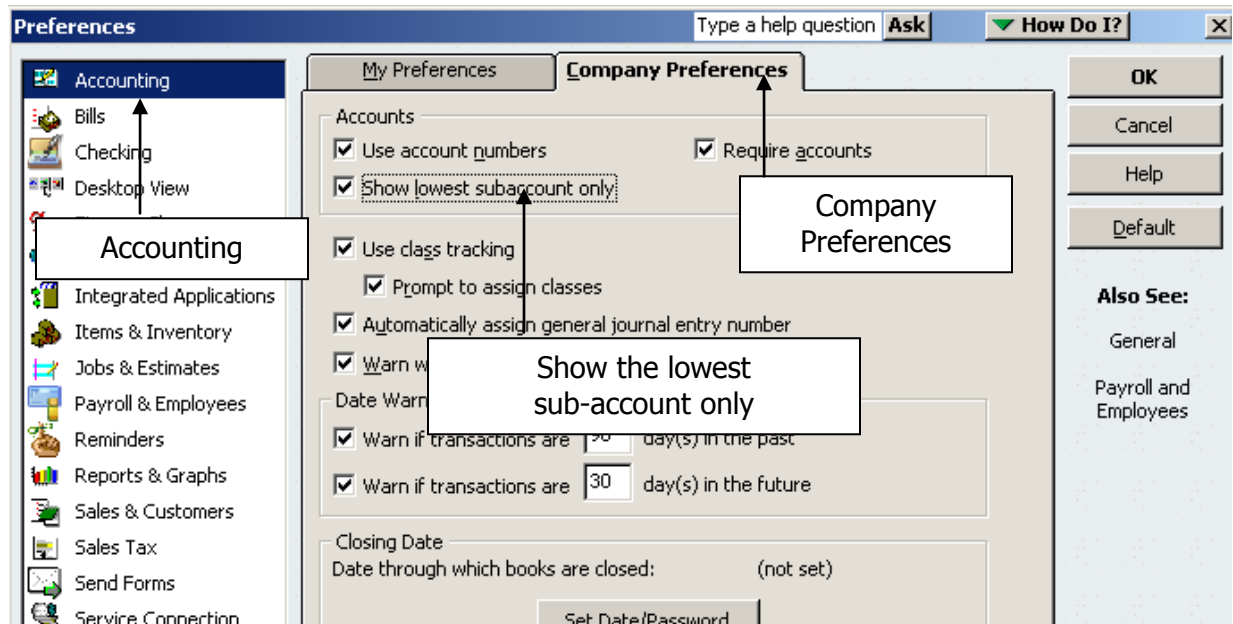
When entering the account numbers on the QuickBooks function screens, the default is set to display 'Parent Accounts' – and not 'Sub-Accounts.'

Follow the steps below to display both parent and sub-account numbers in your QuickBooks views.

1. From the **Menu** bar, select **Edit** and then drop down to **Preferences**.
2. From the icon list at the left, click **Accounting**.
3. Click the **Company Preferences** tab.
4. ✓ Show the lowest sub-account only.
5. Click **OK**.



NOTE: If a FRU account # is not set up properly (e.g., missing the complete ####.## numbering structure), QuickBooks will not let you save the Accounting preference. If this is the case, you will need to fix the error first, and then try to set the preference to the lowest sub-account only.





ASK the Participants to turn to Page 24 in their workbook.



EXPLAIN how QuickBooks tracks inventory by default to work more efficiently in business environments that use computerized cash registers.

- By default, 'Inventory Tracking' is turned 'On'
- Since most FRUs do NOT use computerized cash registers, the inventory tracking default needs to be **turned OFF**.
- If Inventory Tracking is NOT turned off, negative balances may appear for Inventory Accounts. This will create inaccurate financial data on the Monthly Reports.



DEMO the steps on how to Turn off Inventory Tracking.

- Ask the Participants to follow along and turn off the Inventory Tracking options in their computers.



STRESS the Note on Page 24 of the Workbook on turning off the options from the bottom up.



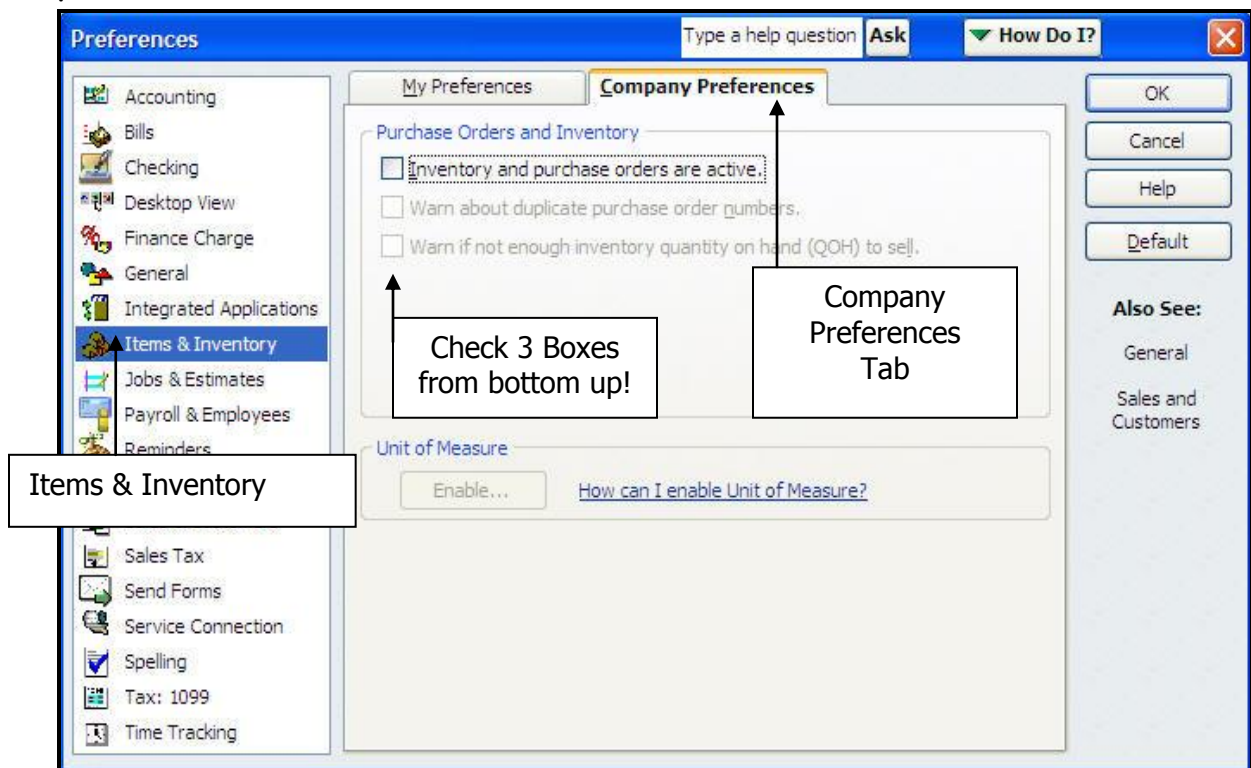
TELL Participants that this procedure is also recalled on *Pages 8 of QuickBooks Job Aid*.

📁 To Turn Off the Inventory Tracking Options

UNLESS you are using computerized cash registers routed to QuickBooks, the 'Inventory Tracking Options' in QuickBooks should be turned off. If this is not done, QuickBooks will create negative account balances in the Inventory accounts that will show on the Balance Sheet.

Follow the steps below to turn off inventory tracking.

1. From the **Menu** bar, select **Edit** and then drop down to **Preferences**.
2. From the icon list at the left, click **Items & Inventory**.
3. Click the **Company Preferences** tab.
4. **Uncheck** any checked box in the **Purchase Order and Inventory** area.
(Click to uncheck)
5. Click **OK**.



2 – Create New Sub-Accounts, Items, & Classes PAGE 25



ASK Participants to turn to Page 25 in their workbook.



READ the 3 **OBJECTIVES** for *Lesson 2 – Create New Accounts & Classes*



READ the 3 **TOPICS** that will be covered in *Lesson 2*

LET Participants know that the procedures covered in this lesson probably won't be performed all that often at their FRU. They ARE INCLUDED here to familiarize Participants with:

- The recommended numbering scheme for Sub-Accounts and Items
- Some critical and general rules to follow if adding a new sub-account or item
- The value in classifying items

Objectives

At the end of this lesson, you will be able to:

- Create new ‘sub-accounts’ that follow the proper numbering scheme of the QuickBooks Chart of Accounts.
- Create new sub-account ‘items’ that will be used to record sales receipts or bills in QuickBooks.
- Classify financial transactions by assigning ‘classes.’

Topics

The following topics are covered in this lesson:

- Create a New Sub-Account
- Create a New Item Number
- Class Tracking



ASK the Participants to turn to Page 26 in their workbook.



READ the rules in the table and **STRESS** the importance of following these rules.

REMIND the Participants that the Sub-accounts are used to record transaction details – not the Parent Account. Data from the Sub-Accounts “rolls up” into the Parent Account.



TELL Participants that the ‘Add New Account’ screen is the screen that is used to add a new sub-account.

TELL Participants the following **before you DEMO** this procedure:

- Some of the QuickBooks procedures are covered in more detail in the Administrator course.


- In other words, some of the ‘fields’ on the screens will not be covered in this Basics course. Let Participants know that you will point out if/where that applies as you move through the course material.

Purpose

Before setting up any new sub-accounts, it is important to review the account numbering system used by Moose International. Remember - these account numbers help to classify income, expenses, liabilities and assets.

Sub-Account Rules

If a new sub-account is created, it is important that the following rules are followed:

	1.	DO NOT duplicate an existing sub-account #.
	2.	Make sure new sub-account # is sequenced (or grouped) properly: <ul style="list-style-type: none">▪ New sub-account # is at the correct level in the Chart of Accounts outline▪ The sub-account number ends with .00
	3.	NEVER add a sub-account to another sub-account!



ASK the Participants to turn to Page 27 in their workbook and follow along with you as you demo how to Add a New Sub-Account.



DIRECT the Participants to the procedure table on this page.

- Remind them that all procedures covered in this course will have the same step-by-step look.

- Remind them also that all procedures are identified by the mouse icon to the left of the procedure title.

- Remind them also that additional references are provided at the end of the procedure (e.g., Moose International QuickBooks Resource Manual, and the QuickBooks Training Job Aid).



ASK the Participants to follow along with you as you demonstrate how to add a new sub-account (e. g., 4730.00 Community Service Income)

EXPLAIN the steps as you move through the demo.

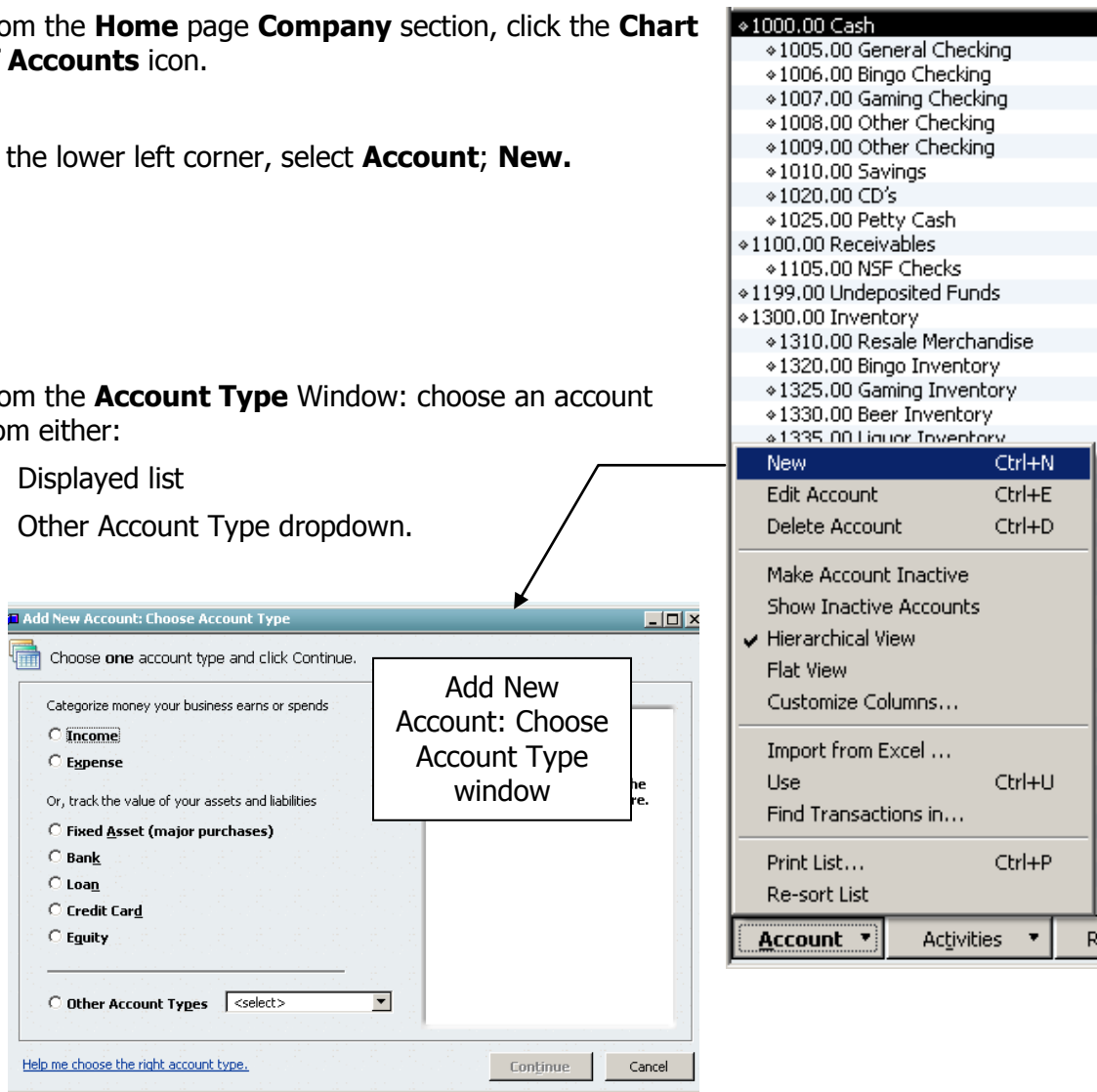
- **TIP:** Might be helpful if All Caps is used when naming the new Sub-account, so you will always know which Accounts have been added and which Accounts are Moose International Accounts.

- **STEP 3:** EXPLAIN that 'Add New Account: Choose Account Type' is the first window to appear when creating a new sub-account. This is where you identify your new sub-account as an Income, Expense, or Other type of account.

 **To Add a New Sub-Account**

Follow the steps below to add a new sub-account to an already existing parent account.

1. From the **Home** page **Company** section, click the **Chart of Accounts** icon.
2. In the lower left corner, select **Account; New**.
3. From the **Account Type** Window: choose an account from either:
 - a. Displayed list
 - b. Other Account Type dropdown.



4. Click **Continue** (the 'Add New Account' window appears)

(procedure continued on the next page)



ASK the Participants to turn to Page 28 in their workbook and to continue following along with you as you complete the procedure for Adding a New Sub-Account.



CONTINUE with the DEMO on entering the **new** '4730.00 Community Service Income' sub-account.

EXPLAIN the steps as you move through the demo.



- **STRESS** the importance of Step 5; the **.00** at the end of the account number.

- **BRIEFLY IDENTIFY** the purpose of the 'Tax Line Mapping' field; **EXPLAIN** that Tax Line Mapping is covered in detail in the 'Administrator' Course.

- **EXPLAIN** the difference between 'Save & Close' and 'Save & New'

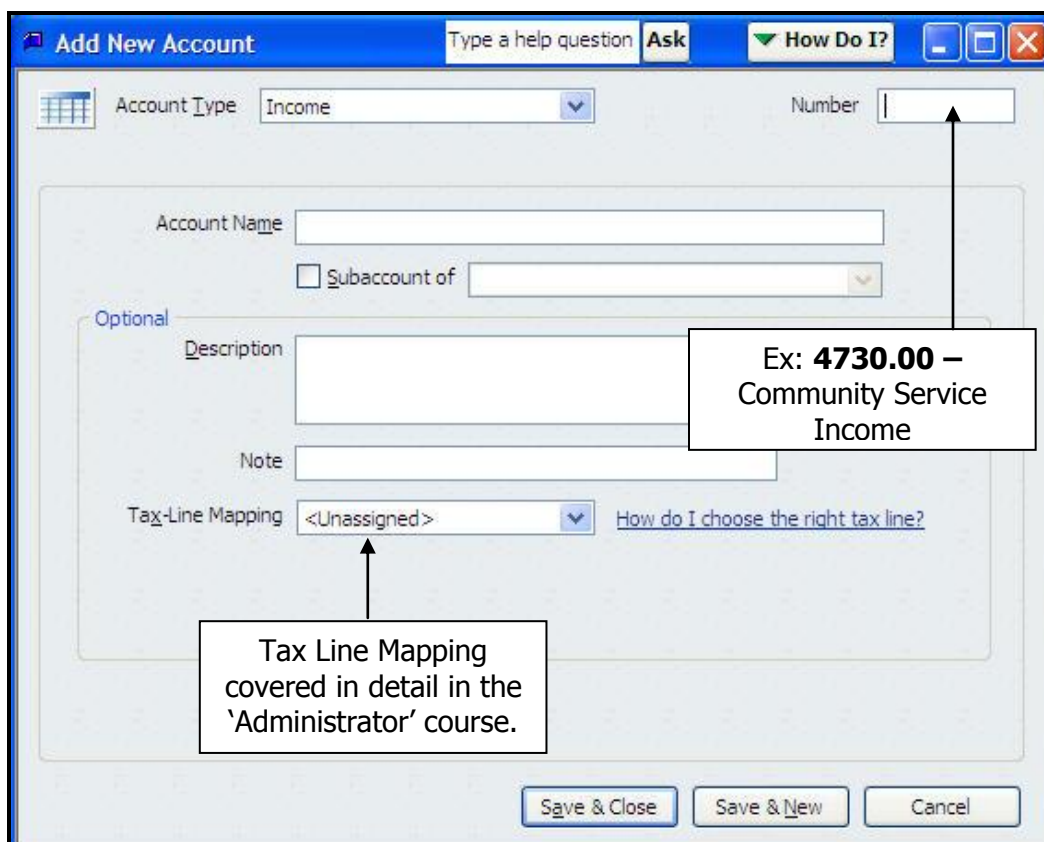


TELL Participants that this procedure is also recalled on *Pages 19 of QuickBooks Job Aid*.

 **To Add a New Sub-Account**

Continue with the steps below to add a new sub-account.

5. Enter **new account number** with **.00** at end



6. **Account Name**
7. ✓ **Subaccount of** (drop down to associate Parent Account)
8. If desired, enter an **Optional Description** and **Note**.
9. **Save** and **Close** to save new sub-account and close Add New Account window.
- Save and New to save the new sub-account and then add another.



- *MI QuickBooks Resource Manual – Working With Asset & Liability Accounts*
- *QuickBooks Training Job Aid, Page 19*



Add New Sub-Accounts EXERCISE

PAGES 29 & 30



ASK the Lodge Participants to turn to Page 29 in their workbook and Chapter Participants to turn to Page 30 as you overview the exercise.



READ the exercise instructions and **OVERVIEW** the activity.

- **ASK** the Participants to add the new sub-accounts (2nd column) using the information in the table
- **LET** Participants know that the 'Parent Account' numbers have been included (shaded column) to let them know what Parent Account their new sub-account will be attached to.



Allow 10-15 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 19).



ASK if there are final questions before moving on to 'Creating New Items' in QuickBooks



Instructions: Refer to the table below to enter **new sub-accounts** that will be used to enter bills later on in this class.

Note: Parent Accounts have been included in the table to help clarify where your new sub-account will appear in the Chart of Accounts.

Associated Parent Account # and Title	New Sub-Account #	Sub-Account Type	Sub-Account Name
4600.00 Other Income	4620.00	Income	Misc SQ Income
4700.00 Special Proj and Committees	4715.00	Income	Lodge Sports Comm
2300.00 Other Liabilities	2305.00	Other Current Liability	Sales Tax Liability
2500.00 Due to Other FRU	2505.00	Other Current Liability	Endowment Fund
5400.00 General Administration	5481.00	Expense	Support Services & Fees



Instructions: Refer to the table below to enter new sub-accounts that will be used to enter bills later on in this class.

Note: Parent Accounts have been included in the table to help clarify where your new sub-account will appear in the Chart of Accounts.

Associated Parent Account # and Title	New Sub-Account #	Sub-Account Type	Sub-Account Name
4700.00 Special Proj and Committees	4725.00	Income	Chapter PEP Comm
4700.00 Special Proj and Committees	4732.00	Income	Chapter Star Recorder Comm
2300.00 Other Liabilities	2305.00	Other Current Liability	Sales Tax Liability
2500.00 Due to Other FRU	2505.00	Other Current Liability	Endowment Fund
5400.00 General Administration	5481.00	Expense	Support Svcs & Fees



ASK the Participants to turn to Page 31 in their workbook.



EXPLAIN the PURPOSE of Item Numbers.

- Remind Participants of one of the previous Sub-Account rules: when a new sub-account is created an Item # needs to be created, and associated with, that sub-account.
- When 'Sales Receipts' are created, Item numbers are referenced on the receipt. Creating Sales Receipts is covered later in the course.



DEFINE a QuickBooks ITEM # as:

- "Anything that your Company buys, sells or resells in the course of business, such as products, shipping and handling charges, discounts and Sales Tax (If applicable)."
- Because an Item is linked to a specific account in the Chart of Accounts (COA), Items also handle behind the scenes accounting:
 - Items help you fill out the line item area of a Sales Receipt or Dues Receipt quickly. When you choose an Item from your Item list, QuickBooks fills in a description of the line item.



ASK the Participants to follow along with you as you DEMO how to add an Item (e.g., 4730) for the '4730.00 Community Service Income' sub-account that you demonstrated earlier.

DEMO Steps 1-3 of this procedure; explaining as you go.

- **REMIND** Participants that there are different ways to complete this procedure

Purpose

- When a sales receipt is recorded in QuickBooks, part of the information on the receipt or bill is the *item* for which the receipt or bill is being written.
- When a new *Sub-account* is added to the QuickBooks Chart of Accounts (COA), a corresponding Item must also be added to the Item list. While providing a quick way to enter data, an Item also handles behind-the-scenes accounting because it is linked to a specific account in the Chart of Accounts.

To Add a New Item

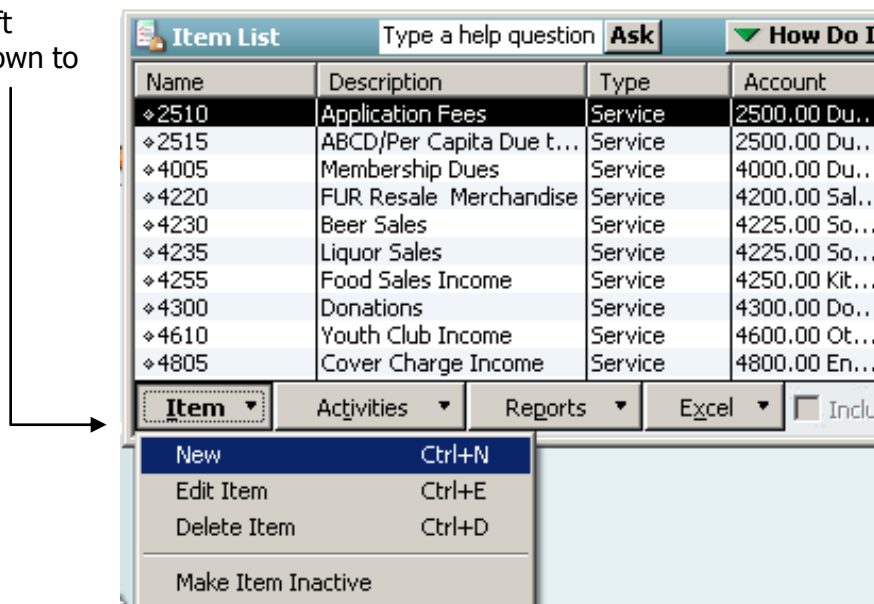
Follow the steps below to make sure an item appears when a sales receipt is recorded in a QuickBooks Item or Expense Account.

1. **Select** or create the **Chart of Accounts sub-account** so it is visible before entering an Item Name/Number and Description for a new item.

Example: 4730.00 Community Service Income

2. From the **Home** page, click the **Item icon**.

3. From lower left **Item**, drop down to **New**.





ASK the Participants to turn to Page 31 in their workbook or follow along with you as you continue with the procedure for Adding a New Item Number.



CONTINUE with the Add A New Item procedure by demonstrating STEPS 4-8.



POINT OUT the following as you demonstrate the procedure:

- STEP 4 - Difference between the TYPE options: 'Service' and 'Other Type'. Most Items will be 'Service.' When working with NSF checks, you will select 'Other Type.'

NOTE: The NSF Process and Procedures will be covered later in the course.



Sub-
Bullet 1

- STEP 5 – Explain how Item Name/Number differs from Sub-Account numbering
 - Item #: Sub-Account # **without** the **.00** at the end
 - Name: Same name as the Sub-Account Name
 - Example Item: 4730 Community Service Income vs. Example Sub-Account: 4730.**00** Community Service Income
 - POINT OUT Note: Do not use 'Subitem of'
- STEP 6: Description is the name of the Sub-Account. This will make it easier to select the correct Item when entering a Sales Receipt or Dues Receipt.
- STEP 7: Item's association to the Sub-Account

TIP: Select the COA account first, so that information is visible before entering an Item Name/Number and Description for the new Item.

📌 Continue with the steps below to add a new item:

- At the **Type** drop-down, choose **Service**.

NOTE: Choose 'Other Type' only if working with NSF Checks. The NSF process and procedures is described in Appendix A of your training manual.

The screenshot shows the 'New Item' dialog box. The 'Type' dropdown is set to 'Service'. A callout box points to the 'Type' dropdown with the text 'Or "Other Type"'. Another callout box points to the 'Subitem of' dropdown with the text 'NOTE: Do not use!'. The 'Item Name/Number' field is empty. The 'Description' field is empty. The 'Rate' field is set to 0.00. The 'Account' dropdown is empty. The 'Item is inactive' checkbox is unchecked. Buttons for OK, Cancel, Next, Custom Fields, and Spelling are visible on the right side.

- At Item Name/Number: **enter first four #s of the sub-account number**, followed by the sub-account name (e.g., 4730 Community Service Income).

NOTE: This Item Name/Numbering convention is a standard Moose International practice! Following this practice will help to select the correct Item when recording a sales receipt or a bill!

- In the **Description** field, enter the name of the Item's corresponding sub-account (e.g., Community Service Income).
- In the **Account drop-down** list, select the corresponding sub-account (e.g., 4730.00)
- Choose **OK** to save the New Item and close the New Item screen
 - Or, choose **Next** to save the New Item and enter another.

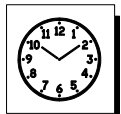


ASK the Participants to turn to Page 33 in their workbook as you overview the exercise.



READ the exercise instructions and **OVERVIEW** the activity.

- **ASK** the Participants to add the new items (2nd column) using the information in the table
- **LET** Participants know that the 'Sub Account' numbers have been included (shaded column) to let them know what Sub-Account their new items will be attached to. These sub-accounts were created in the previous exercise.



Allow 10-15 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 20).



ASK if there are final questions before moving on to 'Classify Tracking' in QuickBooks



Create New Item Numbers (Lodge)

Instructions: Refer to the table below to enter new Item Numbers that will be used to enter receipts later on in this class.

Associated Sub-Account # and Title	New Item #	Item Type	Item Name
4620.00 Misc SQ Income	4620	Service	Misc. SQ Income
4715.00 Lodge Sports Comm	4715	Service	Lodge Sports Comm
2305.00 Sales Tax Liability	2305	Service	Sales Tax Liability
2505.00 Endowment Fund	2505	Service	Endowment Fund
5481.00 Support Svcs & Fees	5481	Service	Support Svcs & Fees



Create New Item Numbers (Chapter)

Instructions: Refer to the table below to enter new Item Numbers that will be used to enter receipts later on in this class.

Associated Sub-Account # and Title	New Item #	Item Type	Item Name
4732.00 Chapter Star Recorder Comm	4732	Service	Chapter Star Recorder Comm
4725.00 Chapter PEP Comm	4725	Service	Chapter PEP Comm
2305.00 Sales Tax Liability	2305	Service	Sales Tax Liability
2505.00 Endowment Fund	2505	Service	Endowment Fund
5481.00 Support Svcs & Fees	5481	Service	Support Svcs & Fees



ASK the Participants to turn to Page 34 in their workbook



EXPLAIN the PURPOSE and benefit of creating “Classes” in QuickBooks (bullets 1-3)

- Can group financial transactions to simplify report interpretation and look at financial trends from one year to the next.
- Track income and expenses per a specific function within the FRU
- Realistic ‘snapshot’ on how money was received and spent in a FRU
- POINT OUT the note that explains how Participants will choose a “class type” for most transactions in QuickBooks.



GIVE some examples of types of classes that might be used in a FRU (e.g., Social Quarters, Kitchen, Endowment, Bingo, etc.)



DEMO the procedure (STEPS 1- 4) for Adding a New Class. Have Participants follow along with you.

- STEP 1: Menu bar; “Lists’ drop-down
- STEP 2: Explain how previously entered “Classes’ appear in the list. Select ‘New’ if the desired class type is not on the list.
- STEPS 3 & 4: Will add, and save, your new Class so that it can be selected when completing future QuickBooks transactions.

Purpose

QuickBooks provides a feature called *Class Tracking* that allows you to:

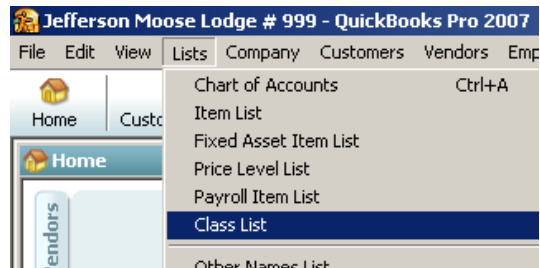
- Group transactions to match your reporting needs
- Classify and track income and expenses as they pertain to a specific business function
- Generate Profit/Loss Reports that will give you a better snapshot of the breakdown of monies received and spent in each area of the FRU operations

NOTE: All transaction windows include a field for entering a class.

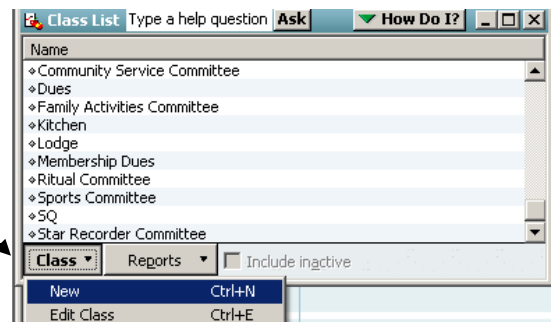
To Add a Class

Follow the steps below to enter a new class name.

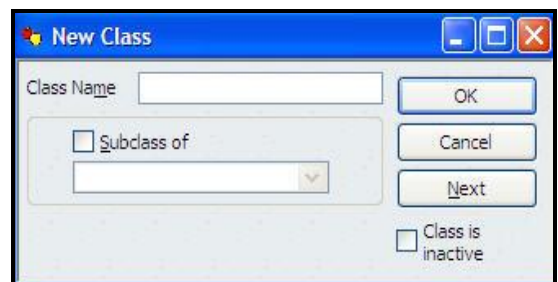
1. From the top **Menu** bar, select **Lists**.



2. A current class list appears. From the **Class** drop down, select **New**.



3. Enter a **Class Name**
 4. Select **OK** to save the new Class Name and exit the New Class screen.
- Or, choose **Next** to save the New Class and enter another.





ASK the Participants to turn to Page 35 in their workbook as you overview the exercise.



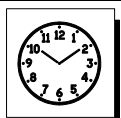
READ the exercise instructions and OVERVIEW the activity.



➤ **LODGE data** (top of page)



➤ **CHAPTER data** (bottom of the page)



Allow 5-10 minutes to complete the exercise.

➤ If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 21).



ASK if there are final questions before moving on to 'Entering Vendors & Customers' in QuickBooks



Add New Classes (Lodge)

PAGE 35

Instructions: Refer to the table below to enter the new Classes that will be used in this training session to “classify” Chart of Account items for easier report interpretation.

Class Name
Sports
Endowment



Add New Classes (Chapter)

Instructions: Refer to the table below to enter the new Classes that will be used in this training session to “classify” Chart of Account items for easier report interpretation.

Class Name
PEP
Membership Retention
General Fund



ASK Participants to turn to Page 37 in their workbook.

INSTRUCTOR NOTE: Page 36 in the Participant Workbook was left blank intentionally to keep page formatting consistent.



READ the 3 **OBJECTIVES** for *Lesson 3 – Enter Vendors & Customers*



IDENTIFY the 2 **TOPICS** that will be covered in *Lesson 3*



- Let Participants know that the 'New Vendor' and 'New Customer' procedures that you will cover next are very similar.

Objectives:

At the end of this lesson, you will be able to:

- Differentiate between a ‘Vendor’ and a ‘Customer’ – from a QuickBooks’ perspective.
- Add a ‘New Vendor’ to your QuickBooks database to simplify your FRU’s accounts payable operations.
- Add a ‘New Customer’ to your QuickBooks database to simplify your FRU’s accounts receivable operations.

Topics

The following topics are covered in this lesson:

- Add a New Vendor
- Add a New Customer



ASK the Participants to turn to Page 38 in their workbook.



DEFINE what a Vendor is in QuickBooks Pro 2007:

- **Anyone, other than Employees, that a FRU pays.**
- Identify the Vendor examples (from bullet list)



BEFORE YOU DEMO how to add a New Vendor, let Participants know that there are a couple of ways to enter a new vendor.

- **The procedure you are about to demo will show** the Participants how to add detailed information about a New Vendor (prior to completing a transaction)
- **The 'QuickAdd' procedure that you will demo later** allows you to enter a Vendor during a transaction entry



DEMO how to add a New Vendor (e.g., AT&T). ASK Participants to follow along with you.

- STEP 2 Note: FRUs do not use 'New Transactions'; FRUs use transactions like 'Enter Bills/Pay Bills.'

TIP: Recommend to keep any Vendor that's currently in the Vendor list for record tracking purposes.

Definitions

QuickBooks defines a 'Vendor' as **anyone (other than employees) that you pay money TO**. Examples of FRU Vendors include:

- AT&T
- ComEd
- Moose International
- Moose Charities
- Post Office

When to Use

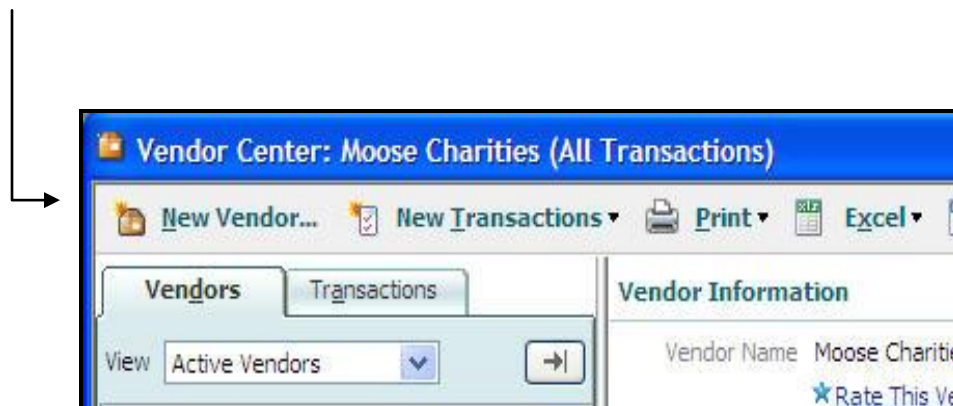
New Vendor contact information can be recorded in QuickBooks in two ways: 1) in advance of the 'Enter Bills' transaction, or 2) *during* the 'Enter Bills' transaction. You may want to follow the procedure below if you find that a given Vendor does not typically include self-addressed payment envelopes with their bill.

To Add a New Vendor

Follow the steps below to add a New Vendor to your QuickBooks database.

1. From the **Home** page, click **Vendors** section.

2. Click **New Vendor**.





ASK the Participants to turn to Page 39 in their workbook to continue with the New Vendor demonstration.



CONTINUE TO DEMO the procedure for adding a New Vendor. **EXPLAIN** Steps 3-7 and the related fields in the 'New Vendor' window.



- STEP 3:
 - Identify the "Address Info' and 'Additional Info' tabs.
 - **STRESS** the note about the Opening Balance field.

- STEP 4: Note how the Company/Vendor name automatically populates in the 'Print on Check' field.

- STEPS 5 & 6: Enter as much detail as you'd like, or need.

- STEP 7: **EXPLAIN** how the 'Additional Info' tab contains more information about the Vendor



ASK the Participants to turn to Page 40 in their workbook as you continue to demonstrate the final 2 steps in this procedure.

☞ Continue with the steps below to add a new vendor:

3. Click the **Address Info** tab.

'Address Info' and 'Additional Info' tabs.

OPENING BALANCE: Do NOT enter anything here! Vendor balances are created when entering bills.

New Vendor Type a help question **Ask** How Do I?

Vendor Name

Opening Balance as of 03/07/2008

Address Info

Company Name Contact

Mr./Ms./... Phone

First Name M.I. FAX

Last Name Alt. Phone

Name and Address Alt. Contact

E-mail

Cc

Print on Check as

Vendor is inactive

4. Enter the Vendor's name in the **Company Name** field and then **tab**.

NOTE: The Company Name will automatically appear in the 'Print on Check as' field

5. Enter the Vendor's **Name and Address**.
6. Enter the Vendor's **Contact information** (phone, fax, email, etc.) on the right side of the screen.
7. Click the **Additional Info** tab.



CONTINUE TO DEMO the procedure for adding a New Vendor as you **EXPLAIN** the fields in the "Additional Info" tab.



- **EXPLAIN** the 'Account No.' field: the Account Number that the Vendor has assigned to the FRU as *their customer*.
- **POINT OUT** that entering information in the lower box area first will automatically populate the top area – saving double entry.
- **EXPLAIN** the advantage of using NEXT BUTTON when they have additional Vendors to add instead of clicking Save, closing and clicking new again.



POINT OUT the additional resources for Adding a New Vendor.

- **ASK** Participants to turn to Appendix A in their Participant Workbook. Let them know that the "Quick Add" procedure you mentioned earlier is provided on Page 100.
- **LET** Participants know that they will come back to the New Vendor exercise after they've become familiar with the 'Quick Add procedure.



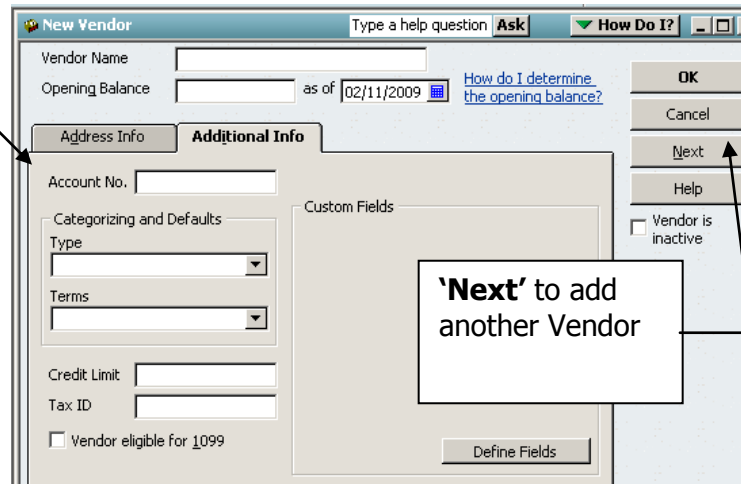
ASK the Participants to follow along with you as you **DEMO the Quick Add procedure** for Adding a New Vendor (Page 102 in Appendix A).

- **EXPLAIN** that the QuickAdd Procedure is basically the same when you create receipts, enter bills, and/or pay bills.
- **DEMO** how to use the *Quick Add a New Vendor* by using an example Enter Bill or Pay Bill transaction.

Continue with the steps below to add a new vendor:

- 8. Enter the Vendor's **Account No.**
- 9. Click **OK** to save the Vendor information and close the screen.

- Or, click 'Next' to add another Vendor.





ASK Lodge Participants to turn to Page 41 in their workbook, and/or Chapter Participants to turn to Page 42 in their workbook as you overview the exercise.

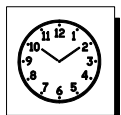


READ the exercise instructions and OVERVIEW the activity. IDENTIFY where exercise data is located for the men and for the women.

- **LODGE data** (top of page)
- **CHAPTER data** (bottom of the page)



ASK Participants to add the New Vendors and the New Vendor Details as shown in table.



ALLOW 5-10 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 18).



ASK if there are final questions before moving on to how to 'Add a New Customer' in QuickBooks.



Instructions: Refer to the tables below to enter information about new vendors that our training FRU will have to pay money to.

- 1) Enter the following *Vendors* using the New Vendor screen.

New Vendor	Vendor Details
ComEd	Address: P.O. Box 18075, Chicago, IL 60680 Phone: 1.800.Edison1 Fax: 1.800.334.7662 Email: www.comed.com
Ben E. Keith Distrib	Address: 12345 Main St., Jefferson, IL 60539 Contact: Ben Keith Phone: 1.630.337.7661 Email: bkdistrib@att.net
Moose Charities	Address: 155 South International Drive, Mooseheart, IL 60539-1100 Phone: 630-966-2200 Fax: 630-966-2248 E-Mail: www.moosecharities.org
First National Bank	Address: 446 Webster, Jefferson, IL 60539 Phone: 1.630.337.5553 Email: www.firstnationalbank.com



Instructions: Refer to the tables below to enter information about new vendors that our training FRU will have to pay money to.

- 1) Enter the following *Vendors* using the New Vendor screen.

New Vendor	Vendor Details
Moose Charities	Address: 155 South International Drive, Mooseheart, IL, 60539-1100 Phone: 630-966-2200 Fax: 630-966-2248 E-Mail: www.moosecharities.org
Mike's Equipment Repair	Address: 310 Hill St., Jefferson, IL 60539 Phone: 630-337.7070 Fax: 630-337.7071 E-Mail: www.mikesrepair.com
Boy Scouts of America	Address: 123 Main St., Jefferson, IL 60539 Phone: 630-859.2000 E-Mail: www.bsatroop800.org



ASK the Participants to turn to Page 43 in their workbook.



EXPLAIN how QuickBooks defines a 'Customer'

- **Anyone that the FRU receives money from**
- Give examples of FRU Customers (provided in the Note)

IDENTIFY when Participants might want to use this procedure.

ASK: "Would you list the actual name of the Committee Chairman, or just the Committee Name?"

- Listing an individual name each time money is received will create a Customer list that is too long AND too hard to manage. An Individual Name can be entered in the Memo, Description or Comment field.



NOTE: *QuickBooks will not allow you to have a Vendor and a Customer with exactly the same name.*



BEFORE YOU DEMO, remind Participants that 'Adding a New Customer' is very similar to the procedure you just described for 'Adding a New Vendor' – including the Quick Add procedure.



DEMO how to Add a New Customer (e.g., Bingo). ASK Participants to follow along with you as you SHOW them how the steps in this procedure are similar to the 'Add a New Vendor' procedure.

- STEPS 1 & 2: Same as 'New Vendor.' This time you start with CUSTOMER CENTER and choose 'New Customer & Job'

Definition

QuickBooks defines a ‘Customer’ as **anyone that you receive money FROM**. Examples of FRU Customers include: Member Dues and Fees, Kitchen, or Social Quarters

***NOTE:** Money received from Endowment Fund, Committees, Bingo, etc., will also need to be entered directly into QuickBooks. Similar to the New Vendor procedure, New Customer information can be recorded prior to a business transaction (e.g., recording a receipt for a committee) or via the Quick Add procedure.*

When to Use

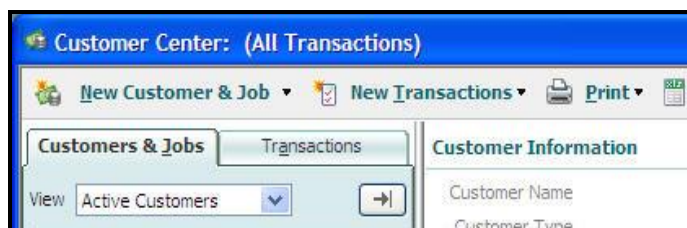
You may want to follow the procedure below if you prefer to enter the New Customer ‘Bill To’ and ‘Ship To’ information in QuickBooks prior to completing a business transaction with that Customer.

To Add a New Customer

Follow the steps below to add a New Customer to your QuickBooks database.

1. From the **Home** view, click the **Customer Center icon**.

The following screen appears:



2. From the **New Customer & Job** drop-down, select **New**.

The New Customer screen appears:

(procedure continued on the next page)



ASK the Participants to turn to Page 44 in their workbook to continue with the 'New Customer' demonstration.



CONTINUE TO DEMO the procedure for adding a New Customer. COMPARE and CONTRAST how Steps 3-8 are similar to the 'Add New Vendor' procedure that you just covered.

EXPLAIN Steps 3-8 and the related fields in the 'New Customer' window. Point out the following as you overview the steps:



- STEP 3: Identify the "Address Info' and 'Additional Info' tabs. **STRESS** the note about the Opening Balance field.
- STEPS 5 & 6: Enter 'Bill To' information, click COPY to populate the 'Ship To' area.
- STEP 7: Let Participants know that the following 3 tabs are not useful to FRUs: 'Additional Info' tab, 'Payment Info' tab, and 'Job Info' tab.
- STEP 8: Remind Participants that OK will save the new information and the NEXT button will let them add details about another New Customer if they need to.



POINT OUT the additional resources for 'Adding a New Customer.'

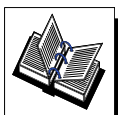
- ASK Participants to turn to Appendix A in their Participant Workbook. Let them know that the "Quick Add' procedure for Adding a New Customer is provided on Page 101.

☞ Continue with the steps below to add a New Customer to your QuickBooks database.

3. Click the **Address Info** tab.

The screenshot shows the 'New Customer' dialog box with the 'Address Info' tab active. The 'Next' button is highlighted by a callout box that says 'Next to add another Customer'. Other buttons visible include OK, Cancel, Help, and Go to Customer Manager. The form contains various input fields for customer details and addresses.

4. Enter the **Customer Name** (or the Individual's Name).
5. Enter the **Bill To** Address.
6. Choose **Copy** to duplicate the address information into the Ship To field (if necessary).
7. Enter the Customer **contact information** (right side of screen).
8. Click **OK** to save the new customer information.
 - Or, click the Next button to add another Customer.
 - 'Additional Info, Payment Info, and Job Info' tabs do not contain information useful to a Fraternal Unit.



- *MI QuickBooks Resource Manual –Working with Customers*
 - *QuickBooks Training Job Aid, Page 18*



ASK Participants to turn to Page 45 in their workbook as you overview the exercise.



READ the exercise instructions and OVERVIEW the activity. IDENTIFY where exercise data is located for the men and for the women.

- **LODGE data** (top of page)
- **CHAPTER data** (bottom of the page)



ASK Participants to add the New Customer as shown in table.



ALLOW 5-10 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 18).



ASK if there are final questions before moving on to Lesson 4 how to *Enter Receipts & Deposits*.



Add a New Customer (Lodge)

PAGE 45

Instructions: Refer to the table below to enter information about new Customers that our training FRU 'will receive money from.'

New Customer
Youth Club Chairman
Entertainment Chairman
Lodge



Add a New Customer (Chapter)

PAGE 45

Instructions: Refer to the table below to enter information about new Customers that our training FRU 'will receive money from.'

New Customer
PEP Chairman
Endowment Fund
Star Recorder Chairman



ASK Participants to turn to Page 47 in their workbook.

INSTRUCTOR NOTE: Page 46 in the Participant Workbook was left blank intentionally to keep page formatting consistent.



READ the 4 **OBJECTIVES** for '*Lesson 4 – Enter Receipts & Deposits.*'

- **EXPLAIN** to Participants that 'entering receipts and deposits' are some of the more frequently performed tasks that FRUs will perform – depending on the activity of the FRU at any given time.



ASK Participants to refer to the cover of their QuickBooks Training Job Aid.

EXPLAIN how the job aid cover identifies the primary tasks or lessons that will be covered in the course – a sort of "You Are Here" map to the training.

- At this point, the 'Before You Begin' tasks have been completed.
- Lesson 4 starts the flow chart as it covers 'Create Sales Receipts' and 'Make Deposits.'
- Let Participants know that you will refer to this cover as you move through the course – to review what topics/tasks have been covered to a certain point, and to identify what topics/tasks will be covered next.



IDENTIFY the 4 **TOPICS** that will be covered in *Lesson 4*.

Objectives

At the end of this lesson, you will be able to:

- Enter a ‘Sales Receipt’ to record money received for anything other than member dues and fees
- Refer to a Deposit History Report to enter a ‘Dues & Fees’ Receipt
- ‘Memorize’ a commonly used transaction for future use
- Record and View Deposits

Topics

The following topics are covered in this lesson:

- Create a Sales Receipt
- Memorize a Transaction
- Create a Dues & Fees Receipt
- Make Deposits



ASK the Participants to turn to Page 48 in their workbook.



EXPLAIN WHEN and WHY receipts need to be created in QuickBooks.

- WHEN: Anytime a FRU collects any money
- WHY: Moose International requires you to do so to track financial transactions and the IRS wants to see the audit trail if they do an audit.

IDENTIFY the TYPES of receipts that FRUs will create:

- 'Sales Receipt' or 'Dues Receipt'
- 2 things happen in QuickBooks when a receipt is created:

OVERVIEW WHAT happens when receipts are created:

1. Money received is applied to the proper account.
2. Money received is temporarily stored in an electronic 'virtual Safe' (e.g., 1199.00 – Undeposited Funds) until actual deposit are made.

NOTE: After the "Deposit" is made in QuickBooks, the associated \$ amount will be removed from 1199.00 and deposited to the appropriate cash account (e.g., Checking or Savings).



ASK Participants to follow along with you as you **DEMO the procedure for 'Creating a Sales Receipt:**

- STEP 1: POINT OUT how, and where, you choose the type of receipt from the TEMPLATE receipt drop-down.

When to Use

All monies/receipts collected by a FRU must be matched up with QuickBooks sales receipts. These receipts will be selected later on when deposits are made in QuickBooks.

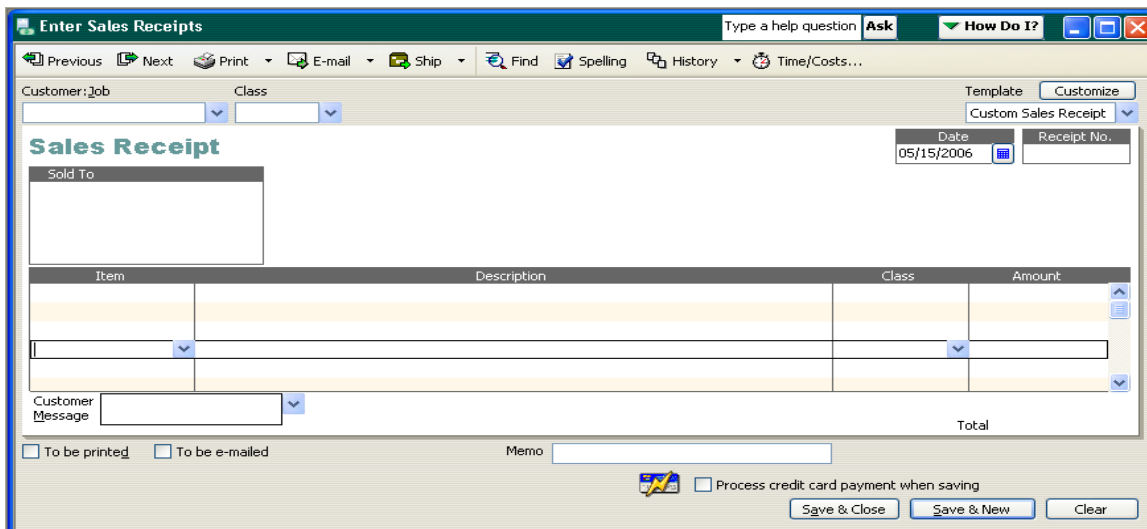
When a Sales Receipt is created, two things happen. The receipt amount is 1) applied to the proper QuickBooks account, and 2) recorded in the QuickBooks ‘1199.00 – Undeposited Funds’ account.

- The 1199.00 Undeposited Funds account serves as a ‘virtual safe’ (holds money until deposits are made in QuickBooks).
- After deposits are entered into your Checking Account:
 - Account 1199.00 will show a zero balance
 - Actual deposit amount will appear in your Checking Account

To Enter a Sales Receipt:

Follow the steps below to enter a sales receipt for money collected from a bake sale, an endowment fund collection, etc.

1. From the **Home** view **Customer** section, click the **Create Sales Receipt icon**.



(procedure continued on the next page)



ASK the Participants to turn to Page 49 in their workbook and continue to follow along as you demo the remaining steps for 'Creating a Sales Receipt.'



- **STEP 2:** 'Customer:Job' identifies where \$ was received from.
 - Talk about some examples; show examples with the pop-up list that appears when you begin to type.
 - Remind Participants that 'QuickAdd' can be used here to add a Customer if the Customer is not on the list.



- **STEP 3** Note: Date funds were received.
 - CAUTION Participant about the auto-receipt numbering and the need to double-check the number against a manual receipt if necessary.
- **STEPS 6, 7, & 8:** Identify the 1st item on the receipt (e.g., Item #, Associated Class, and Item \$ amount). Repeat if necessary for additional Items on the receipts
- **AFTER STEP 10:** SHOW Participants how the receipt amount now appears in the QuickBooks 'virtual safe,' or the '1199.00 – Undeposited Funds Account.'



IDENTIFY the **ADDITIONAL RESOURCES** for 'Creating a Sales Receipt'

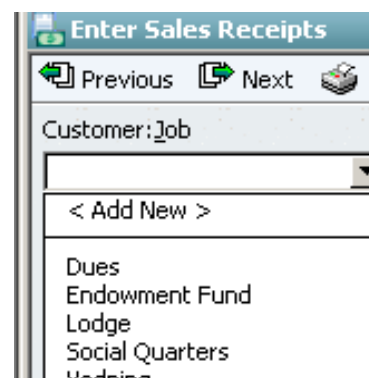
- Training Job Aid, Page 9 (General Receipt); Page 10 (Bingo Receipt)
- LET Participants know the 'begin-to-end' procedures for Bingo transactions are provided in Appendix A and will be covered after Lesson 6.

📄 Continue with the steps below to finish entering the sales receipt.

2. In the **Customer:Job** field, identify where the funds were received from (e.g., Weekly Receipts, Star Recorder Chairman, Membership, Endowment).

- a. Type in desired the Customer: Job, or click the down arrow to see a pop-up list of options.
- b. Select the Customer from the list.

Note: 'QuickAdd' or 'Set Up' if your choice does not appear in the list.



3. In the **Issue Date** field, drop-down to enter the Date the funds were received.

- Date on official business receipt, or end of the week for the weekly lodge receipts.
- **NOTE:** QuickBooks automatically assigns a Sales Receipt Number. If necessary, change the auto-generated receipt number to match your manual receipt.

4. In the **Receipt No.** field:

- a. accept the auto-generated QuickBooks number, or
- b. manually change it to match your official business receipt

5. In the **Item** field, type or drop-down to select the first item on the receipt.

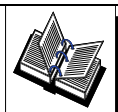
6. Enter the **Class** to help filter or sort report data later on.

7. In the **Amount** column, enter the amount collected.

8. **Repeat Steps 5-7 for any additional items** associated with this receipt

9. Enter information in the **Memo** field if desired.

10. Choose **Save & Close** to save the Sales Receipt and close the window.



- *MI QuickBooks Resource Manual – Working With Bank Accounts, Issuing Receipts*
 - *QuickBooks Training Job Aid: Page 9 (Sales Receipt) and Page 10 (Bingo)*



ASK Lodge Participants to turn to Page 50 in their workbook **and Chapter Participants to turn to Page 51** as you review an example receipt.



Example

POINT OUT and REVIEW the following on the example Lodge receipt – a Weekly Lodge Receipt:

- Template location and option selected
- Customer:Job = SQ (same as "Sold To" field)
- Sale No = Receipt No.
- 3 Item #s on the receipt; different classes and amounts
- 'To be Printed' checked
- Total \$ of the receipt



ASK if there are any questions about creating Sales Receipts before moving on to '*Memorizing a Transaction.*'

Weekly Lodge Receipt Example:

Customer: Job Class Template Print Preview

SQ SQ Custom Sales Receipt

Sales Receipt

Date: 04/22/2009 Sale No.: 3

Sold To: SQ

Item	Description	Class	Qty	Rate	Amount
4230	Beer Sales	SQ		180.00	180.00
4235	Liquor Sales	SQ		175.00	175.00
4255	Food Sales	Kitchen		148.50	148.50
Total					503.50

Customer Message: []

To be printed To be e-mailed Memo: []

Add Time/Costs...

Process credit card payment when saving

Save & Close Save & New Revert



Example

POINT OUT and REVIEW the following on the example Chapter receipt:

- Template location and option selected
- Customer:Job = Chapter (same as "Sold To" field)
- Sale No = Receipt No.
- 3 Item #s on the receipt; different classes and amounts
- 'To be Printed' checked
- Total \$ of the receipt



ASK if there are any questions about creating Sales Receipts before moving on to *'Memorizing a Transaction.'*

Create a Sales Receipt, cont.

Chapter Fund Raising Example:

Customer: Job Class Template Print Preview
Chapter Custom Sales Receipt

Sales Receipt

Sold To
Chapter

Multiple Committees sharing a single project

Date: 04/23/2009 Sale No.: 4

Item	Description	Qty	Rate	Class	Amount
4723	Chapter Youth Involvement		68.50	Youth	68.50
4726	Education Advancement		79.35	Youth	79.35
4728	Health Awareness		92.78	Youth	92.78

Customer Message

Total 240.63

To be printed To be e-mailed Memo

Add Time/Costs...

Process credit card payment when saving

Save & Close Save & New Revert



ASK the Participants to turn to Page 52 in their workbook.



EXPLAIN that the 'Memorize Transaction' procedure has been included here to identify how you can save time by memorizing a frequently-performed transaction like Creating a Receipt.

- POINT OUT that a Memorized Transaction is also helpful when 'Entering Bills' or 'Creating Journal Entries'



ASK Participants to follow along with you as you **DEMO the procedure for 'Memorize a Transaction'** (e.g., a Sales Receipt' in this case).



- STEP 1: Identify the fields that you *can* populate in the Create Sales Receipt transaction. **STRESS** that you **SHOULD NOT** enter "Date' or 'Dollar Amount' when you memorize a transaction.
- STEP 2: DEMO how to access the Memorize option for your example Sales Receipt (e.g., Edit / Memorize Sales Receipt).



- STEP 3: DEMO how to name a memorized transaction and **STRESS** that the 'Remind Me' and 'How Often' options should **NOT** be selected.
- STEP 4: **SHOW** the Participants how the Sales Receipt that you just memorized can be accessed for future use (e.g., MemTx on the Icon Bar).



ASK if there are any questions about creating Sales Receipt before proceeding to the Sales Receipt exercise.

When to Use

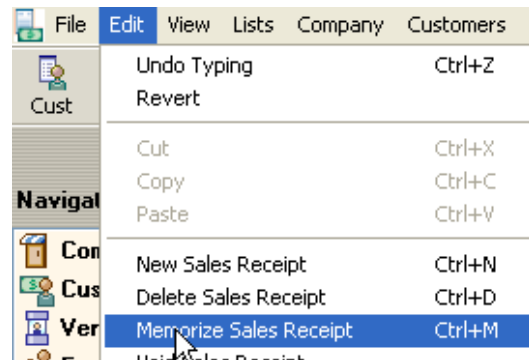
Repetitive entries like ‘Create a Sales Receipts,’ ‘Enter Bills,’ or ‘Create Journal Entries’ can be *memorized* so they do not have to be created over and over. Once memorized, these transactions can be selected at any time and will only require a minimal amount of data to be entered (e.g., ‘date’ and ‘\$ amount’).

To Memorize a Transaction

Follow the steps below to ‘memorize a transaction’ for future use:

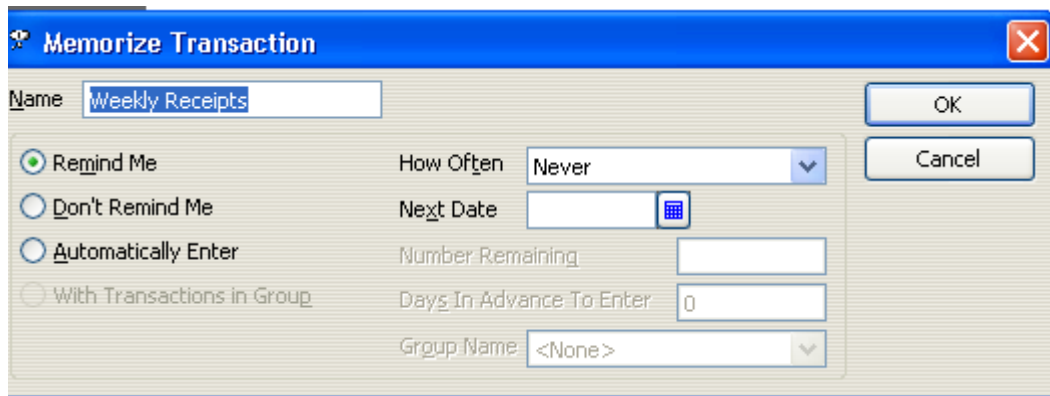
1. **Enter a QuickBooks transaction** (e.g., Sales Receipt) as you normally would.
 - Enter Customer:Job, Item, Description, Class, and description (optional).
 - **NOTE: DO NOT enter Date or any Dollar Amount!**

2. Once the transaction is created, click **Edit** from the Menu bar and then Select **Memorize Sales Receipt**.

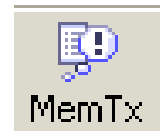


- The Memorize Transaction window will appear.

3. **Name** the memorized transaction as desired and click **OK**.
 - **NOTE: Do not select the ‘Remind Me’ or the ‘How Often’ buttons**



4. When ready to use this transaction again, click **MemTX** on the Icon Bar to display the list of Memorized Transactions, and then select the one that you want to use.





ASK Lodge Participants to turn to Page 53 in their workbook, and **Chapter Participants to turn to Page 55** as you OVERVIEW the exercise.



READ the exercise instructions and **EXPLAIN** how to complete the activity. **IDENTIFY** where exercise data is located for the men and for the women. See additional instructions on Pages 54 and 55.

➤ **LODGE data**

- 3 sales receipts on Page 53
- 1 House Committee receipt on Page 54

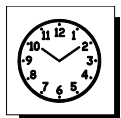
➤ **CHAPTER data**

- 3 sales receipts on Page 55



ASK Participants to enter the sales receipts – paying careful attention to:

- Receipt #s and Item #s
- **POINT** out that the first receipt should be 'Memorized'



ALLOW 15 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 18).



ASK if there are final questions before moving on to how to *'Create a Dues & Fees Receipt.'*



Instructions: enter Receipts #10-#12 below. Pay careful attention to the Item #s on the receipts.

Receipt #10

(City and State) _____ (Date) _____

OFFICIAL RECEIPT
Loyal Order of Moose
Except for Dues and Fees

Received of YOUTH CLUB \$ 178.00
ONE HUNDRED SEVENTY EIGHT AND 00/100 Dollars

Same being for BAKE SALE

(SEAL) _____ Lodge No _____
ITEM # 4610 By J.D. Administrator

Memorize this receipt!

Receipt #11

(City and State) _____ (Date) _____

OFFICIAL RECEIPT
Loyal Order of Moose
Except for Dues and Fees

Received of PETE SPACE - Entertainment Chairman \$ 2500.00
TWENTY FIVE HUNDRED DOLLARS Dollars

Same being for STEAK DINNER

ITEM # 4255 FOOD \$2000 Lodge No _____
ITEM # 4805 ENTERTAINMENT \$500 By J.D. Administrator

Printed in USA.

Receipt #12

(City and State) _____ (Date) _____

OFFICIAL RECEIPT
Loyal Order of Moose
Except for Dues and Fees

Received of PETE BECKER \$ 34.75
THIRTY FOUR DOLLARS AND 75/100 Dollars

Same being for ENDOWMENT - LODGE MEETING

(SEAL) _____ CREATE INVOICE Lodge No _____
ITEM # 2505 By J.D. Administrator

Printed in USA.



OVERVIEW how to complete the House Committee receipt for Lodge Participants.

Make sure Lodge Participants understand the following before they enter this receipt:

- One receipt in the amount of \$8433.93 will be entered to show the merchandise items and the sales tax collected.
- Item #s for the merchandise and sales tax are provided on the example receipt. Pay careful attention to these Item #s when selecting your Account #s for the different items on the receipt.
 - Remind Participants that the merchandise items are associated with income accounts, or 4###.00 accounts.
 - Remind Participants that Sales Tax is a 'liability' – thus, the 2305.00 account number.
- POINT OUT that sales tax has been calculated at 7%.
- Use Receipt # 175716 as the QuickBooks receipt #.

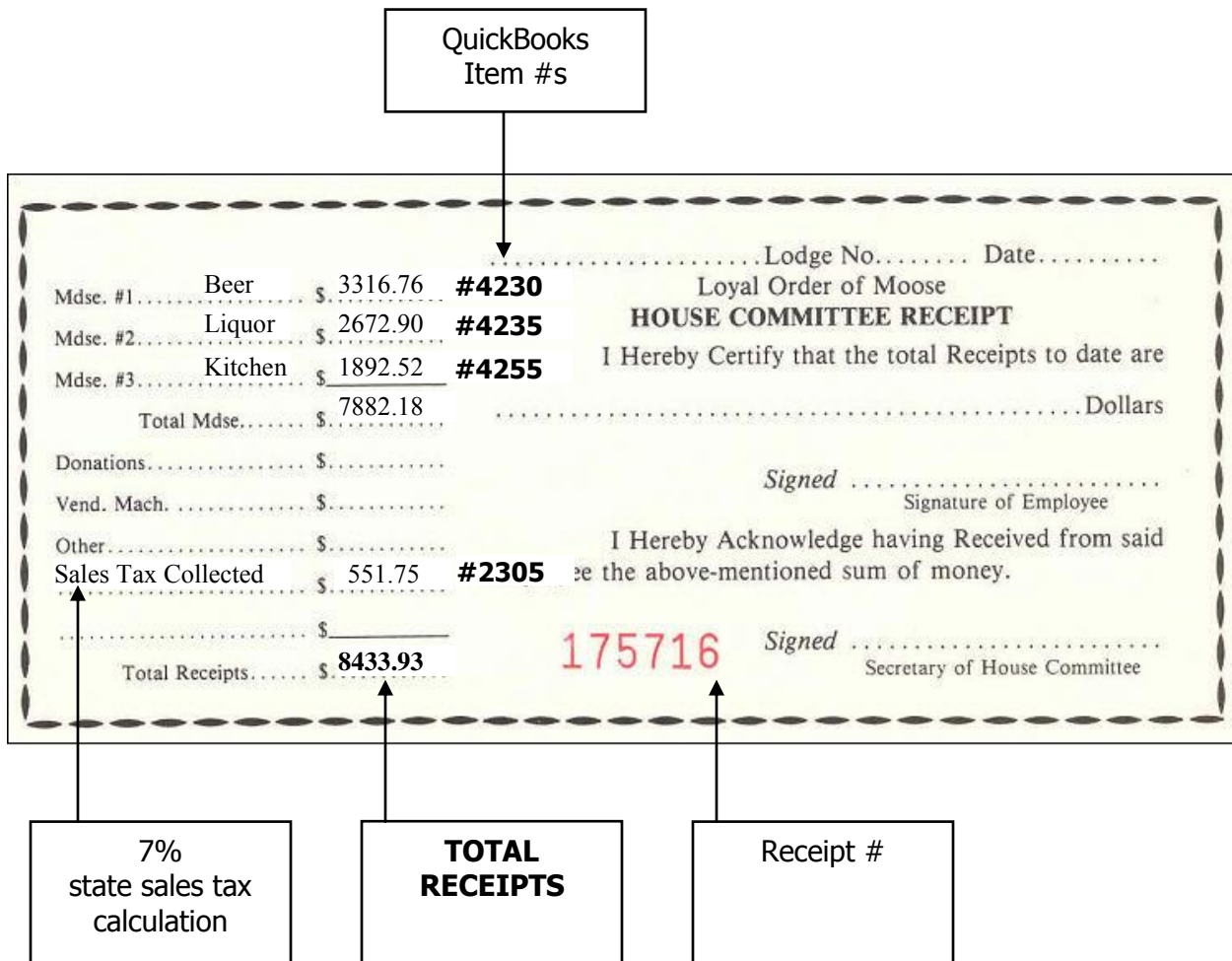


ASK if there are final questions before moving on to '*Create a Dues & Fees Receipt.*'



Instructions: Review the following manual House Committee receipt and then enter it into QuickBooks. Pay careful attention to the following:

- 1) QuickBooks Item #s
- 2) Total sales tax collected that needs to be entered and deposited to Account #2305.00 – Sales Tax Liabilities
- 3) Total Receipts





OVERVIEW how to complete the 3 receipts for Chapter Participants.

Make sure Chapter Participants understand the following before they enter this receipt:

- 3 different receipts will be entered.

- Item #s are included on the receipts. Pay careful attention to these Item #s when selecting the associated Account # for the different items.
 - Remind Participants that the Bake Sale and Breakfast items are associated with income accounts, or 4###.00 accounts.

 - Remind Participants that Endowment is a 'liability' – thus, the 2505.00 account number.



ASK if there are final questions before moving on to how to *'Create a Dues & Fees Receipt.'*



Instructions: enter Receipts #10-#12 below into QuickBooks. Pay careful attention to the Item #s on the receipts.

Memorize this receipt!

OFFICIAL BUSINESS RECEIPT
Women of the Moose

Jefferson, IL (City and State) _____ 20____ No. 1

Received of Endowment Fund \$ 34.75
 Thirty-four dollars and 75/100 *Dollars*

Same being for Chapter Dev. Committee Meeting

(SEAL) Item 2505 _____ *Jefferson* Chapter No. 9999
 By JD Recorder

Receipt #10

OFFICIAL BUSINESS RECEIPT
Women of the Moose

Jefferson, IL (City and State) _____ 20____ No. 2

Received of Membership Committee \$ 178.00
 One-hundred seventy-eight dollars and 0/00 *Dollars*

Same being for Bake Sale

(SEAL) Item 4725 _____ *Jefferson* Chapter No. 9999
 By JD Recorder

Receipt #11

OFFICIAL BUSINESS RECEIPT
Women of the Moose

Jefferson, IL (City and State) _____ 20____ No. 3

Received of Higher Dearees Committee \$ 318.00
 Three-hundred and eighteen *Dollars*

Same being for Breakfast Receipts

(SEAL) Item 4732 _____ *Jefferson* Chapter No. 9999
 By JD Recorder

Receipt #12



ASK the Participants to turn to Page 56 in their Workbooks.



BEFORE YOU DEMO:

EXPLAIN that FRUs are also responsible for entering a 'Dues & Fees Receipt.'

FURTHER EXPLAIN that FRUs will typically refer to a Deposit List (*obtained from Moose Admin*) when entering a Dues & Fees Receipt in QuickBooks. PLEASE NOTE: FRUs should no longer use the LCL.net generated history when creating Dues & Fees receipts.

- REVIEW the When to Use bullet information

- OVERVIEW the general process for entering a Dues & Fees Receipt by reviewing the steps in the How To Use Table.
 - COMPARE and CONTRAST how Lodges and Chapters typically enter receipts if you have a mixed audience in your training session.

When to Use

Dues will be manually entered into QuickBooks.

- Entries will be made from the Deposit List obtained from Moose Admin.
- Entries are for the direct deposit of dues made by Moose International into the Fraternal Units checking account for dues paid through the lockbox.
- Entries will use the Customer Name of ‘Membership Dues and Fees.’
- Dues and Fees collected from applicants will also be entered into QuickBooks.

How to Use

In Lodges:	In Chapters:
1. Create manual receipts.	1. Enter, as a single QuickBooks Dues Receipt, all Members on the Deposit List.
2. Add receipts to weekly envelope.	2. Attach Deposit List to Dues Receipt for audit purposes
3. Enter as a single QuickBooks Dues Receipt for the entire envelope.	
4. Attach Deposit List to Dues Receipt for audit purposes.	



ASK the Participants to turn to Page 57 in their workbooks as you begin the demo on entering a Dues & Fees Receipt – From a Deposit List.



ASK Participants to watch as you **DEMO** how to enter a Dues & Fees Receipt. **COMPARE and CONTRAST these steps with the Sales Receipt steps** (see below).

- STEP 1: Create Sales Receipt icon is the same.
- STEP 2: Choose the 'Dues Receipt' template this time
- STEP 3: Choose 'Member Dues and Fees' this time for the 'Customer:Job'
- STEP 4: Select "Dues" for the 'Class' this time.
- STEP 5: Enter the 'Deposit List' date this time.
- STEP 6: Select the appropriate Items for the Membership Dues this time. REVIEW the bullets in this step to identify the different Item numbers used for the different types of dues and fees (e.g., income for FRU and liability items due to Moose International).
- STEP 7: Enter the total \$ amount from the Deposit List this time.
- STEP 8: Enter the 'Payout ID #' in the Memo field this time.
- STEP 9: Attach the 'Deposit List' this time to the printed receipt (to show Member Names, ID #s, and amount paid). You do NOT need to enter individual names or individual receipts.



POINT OUT the additional resources for creating a Dues Receipt.

📌 To Enter Dues & Fees – From Deposit List:

Follow the steps below to enter dues from a deposit list report,

1. From the **Home** view **Customer** section, click the **Create Sales Receipt** icon.
2. In the Template drop-down, choose **Dues Receipt**.

3. In the **Customer: Job** field, drop down to select **Member Dues and Fees**
4. Select the appropriate **Class** for Member Dues and fees.
5. Enter the **Date** of the **Dues Deposit** from the Deposit History Report.
6. Select the **Item** for **Membership Dues** (e.g., 4005) from the drop down list.
 - 4005 for membership dues
7. Enter the **Amount** of the **Deposit**.
8. Enter the **Payout ID** number of the Deposit List on the **Memo** line.
9. Attach the Deposit List to the printed receipt.



- MI QuickBooks Resource Manual -Working With Bank Account; Entry of Dues & Fees
- QuickBooks Training Job Aid, Page 10



Enter Dues & Fees Receipt #1 EXERCISE – From a Deposit List PAGES 58 & 59



ASK Lodge Participants to turn to Page 58 in their workbook, and **Chapter Participants to turn to Page 59** as you OVERVIEW the exercise. This is one of two types of Dues receipts that Participants will practice entering.



READ the exercise instructions and EXPLAIN how to complete the activity. IDENTIFY where exercise data is located for the men and for the women.

- **LODGE data** - Deposit List on Page 58
- **CHAPTER data** - Deposit List on Page 59



ASK Participants to enter the Dues Receipt per the information captured on the example Deposit List.

- REMIND Participants that they are entering one amount for the receipt (\$22 x 9 Members for a total of \$198.00)
- REMIND Participants that they should enter the Payout ID # in the Memo field.
- POINT OUT the Exercise Note about the auto receipt #.



ALLOW 10 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 10).



ASK if there are any questions before moving on to the second exercise for Entering a Dues Receipt.



Enter Dues & Fees Receipt #1 EXERCISE

– From Deposit List

Instructions:

1. Review the example Deposit List below.
2. Create a receipt for the deposit amount to put the money into account 1199.00 Undeposited Funds. **Note:** You will make the actual deposit to Checking Account 1005.00 later on in the training.

Print FRU Payout 510454

Exercise Note:
Let QuickBooks
create the 'Receipt
Number'

Print
Close

Payout ID: 510454

Charge Type: Membership Dues

Amount: \$198.00

Payee: Jefferson

Paid Date: 03/23/2009

Void Date:

Bill To	Member ID	Charge	Amount
Ned Avery	012345678	Dues 04/01/2009 through 03/31/2010	\$22.00
Ben Belser	002179561	Dues 04/01/2009 through 03/31/2010	\$22.00
Jake Bova	001606006	Dues 04/01/2009 through 03/31/2010	\$22.00
Donnie Cowean	002137698	Dues 04/01/2009 through 03/31/2010	\$22.00
Ron Ferreli	008284757	Dues 04/01/2009 through 03/31/2010	\$22.00
Will Hacker	002285142	Dues 04/01/2009 through 03/31/2010	\$22.00
George Hagie	001786132	Dues 04/01/2009 through 03/31/2010	\$22.00
Randy Kattz	012345681	Dues 04/01/2009 through 03/31/2010	\$22.00
Tad Kull	001895381	Dues 04/01/2009 through 03/31/2010	\$22.00



Enter Dues & Fees Receipt #1 EXERCISE

- From Deposit List

Instructions:

1. Review the example Deposit List below.
2. Create a receipt for the deposit amount to put the money into account 1199.00 Undeposited Funds. **Note:** You will make the actual deposit to Checking Account 1005.00 later on in the training.

Print FRU Payout 5104543

Exercise Note:
Let QuickBooks create the 'Receipt Number'

Print
Close

Payout ID: 5104543

Charge Type: Membership Dues

Amount: \$45.00

Payee: Jefferson

Paid Date: 03/23/2009

Void Date:

Bill To	Member ID	Charge	Amount
Anita Bryant	012568475	Dues 04/01/2009 through 03/31/2010	\$5.00
Elizabeth Burton	009121812	Dues 04/01/2009 through 03/31/2010	\$5.00
Joanna Carson	009244672	Dues 04/01/2009 through 03/31/2010	\$5.00
Dianne Comber	005708604	Dues 04/01/2009 through 03/31/2010	\$5.00
Diane Conner	013492397	Dues 04/01/2009 through 03/31/2010	\$5.00
Pam Dillon	013763022	Dues 04/01/2009 through 03/31/2010	\$5.00
Susan Emmerson	005621460	Dues 04/01/2009 through 03/31/2010	\$5.00
Nancy Gage	002261157	Dues 04/01/2009 through 03/31/2010	\$5.00
Melissa Grant	002260785	Dues 04/01/2009 through 03/31/2010	\$5.00



Enter Dues & Fees Receipt #2 EXERCISE

– New Member Application

PAGES 60 & 61



ASK Lodge Participants to turn to Page 60 in their workbook, and **Chapter Participants to turn to Page 61** as you OVERVIEW the second exercise on creating a Dues & Fees Receipt – for a New Member Application.



READ the exercise instructions and EXPLAIN how to complete the activity. *INSTRUCTOR NOTE: Wording is slightly different for the Chapter Instructions on Page 61.*

IDENTIFY where exercise data is located for the men and for the women.

- **LODGE data** – New Member Application on Page 60
- **CHAPTER data** – New Member Application on Page 61



ASK Participants to enter the Dues Receipt for a handwritten check that was given to a Lodge or Chapter member

- **POINT OUT** that the total check amount includes: the Application Fee amount due to MI, the ABCD/Per Capita amount due to MI, and the 1st year's dues amount (FRU income). See Dues & Fees Breakdown table.
- **POINT OUT** that the Breakdown Table includes associated account numbers for these different dues and fees.



ALLOW 10 minutes to complete the exercise.



ASK if there are final questions before moving to the next topic, 'Making Deposits.'



Enter Dues & Fees Receipt #2 EXERCISE – New Member Application

PAGE 60

Instructions: Assume that the example check shown below was written at a Moose Lodge. The \$80 total amount has been written to cover the potential Member's Application Fee, the ABCD, and the Membership Dues. Refer to the Dues & Fees Breakdown table below to enter the Dues Receipt for this New Member. Pay careful attention to the account #s identified for each of the fund types.

Example Check:

Pat Smith 1234 Main Street Anytown, IL 12345	Favorite Bank Jefferson, IL 12345	April 13, 2009
Pay to the Order of <u>Jefferson Moose Lodge 9999</u>		\$ <u>78.00</u>
<u>Seventy-eight dollars and 0/100</u>		<i>Dollars</i>
Memo <u>New Member App & 1st year dues</u>	<u>Pat Smith</u>	

Dues & Fees Breakdown:

Total Check Amount:	Membership Dues Amount (Lodge Funds)	ABCD Amount (MI Funds)	Application Fee Amount (MI Funds)
78.00	\$22.00	\$36.00	\$20.00
	Lodge Income Account # 4005.00	Pay into and from Account # 2515.00	Pay into and from Account # 2510.00



Enter Dues & Fees Receipt #2 EXERCISE

– New Member Application

PAGE 61

Instructions: Assume that the example check shown below was brought to a Chapter meeting on behalf of a potential New Member. The \$45 total amount has been written to cover the Application Fee, the Per Capita, and the Membership Dues. Refer to the Dues & Fees Breakdown table below to enter the Dues Receipt for this New Member. Pay careful attention to the account #s identified for each of the fund types.

Example Check:

Pat Smith 1234 Main Street Anytown, IL 12345	Favorite Bank Jefferson, IL 12345	<u>April 13, 2009</u>
Pay to the Order of <u>Jefferson WOTM Chapter 9999</u>		\$ <u>47.00</u>
<u>Forty-seven dollars and 0/100</u>		<i>Dollars</i>
Memo <u>New Member App & 1st year dues</u>	<u>Pat Smith</u>	

Dues & Fees Breakdown:

Total Check Amount:	Membership Dues Amount (Chapter Funds)	Per Capita Amount (MI Funds)	Application Fee Amount (MI Funds)
47.00	\$5.00	\$22.00	\$20.00
	Chapter Income Account # 4005.00	Pay into and from Account # 2515.00	Pay into and from Account # 2510.00*



ASK the Participants to turn to Page 62 in their Workbooks.

- ASK Participants to also look at the Job Aid cover again to identify where you are at in the training. You have set system displays and defaults, created sales and dues receipts, and are now learning how to Make Deposits.



BEFORE YOU DEMO:

- **REMIND** Participants that when you created receipts, the funds were temporarily stored in the QuickBooks' virtual safe' - or the '1199.00 Undeposited Funds' Account.
- You **MUST** make deposits in QuickBooks after you've created QuickBooks receipts to:
 - Remove the temporary funds from the 1199.00 Undeposited Funds account, **AND**
 - Deposit the funds to the appropriate cash account (e.g., 1005.00 General Checking).



ASK Participants to watch as you **DEMO** how to Make Deposits.

- **STEP 1:** This step will display the 'Payments to Deposit' window to identify all pending receipts.
- **STEP 2:** Select Payment to Deposit by checking all receipts associated with your deposit.
 - **POINT OUT** where the 'Select All' button is located and how it can be used.
 - **POINT OUT** how your selections increment in the 'Payments Subtotal.'
- **STEP 3:** will take you to the "Make Deposits' window.

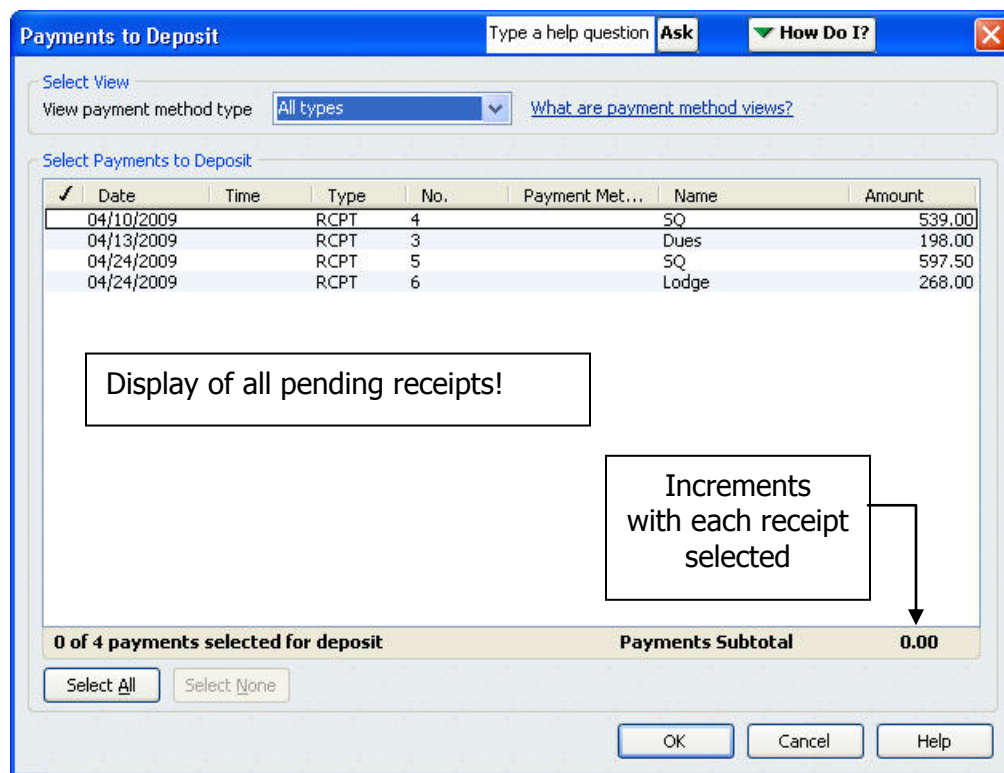
When to Use

After you've created receipts for money received, you will then need to make deposits in QuickBooks to match those receipts. All deposits are calculated and saved in the 1199.00 - Undeposited Funds account until actual deposits are made in QuickBooks. Once the deposit is made in QuickBooks, the amount will be removed from the 1199.00 account and deposited to the appropriate cash account (e.g., 1005.00 Checking – Cash or 1006.00 Bingo).

To Make Deposits

Follow the steps below to make an actual deposit in QuickBooks.

1. From **Home** view **Banking** section: click **Record Deposits** Icon.
 - All pending receipts will appear in the 'Payment to Deposit' window.



2. In the 'Select Payments to Deposit' area: **click to place a checkmark next to any receipt(s) associated with the deposit** that you want to record.
 - Click Select All if all receipts shown apply to your deposit.
 - Note how the Payments Subtotal increments with your selections.
3. Click **OK**.



ASK the Participants to turn to Page 63 in their workbooks as you continue with the Make Deposits demo.



CONTINUE with the DEMO by completing STEPS 4 –8.

- IDENTIFY where the fields are as you demo.
- STEP 7: Explain where and how you verify the deposit subtotal.



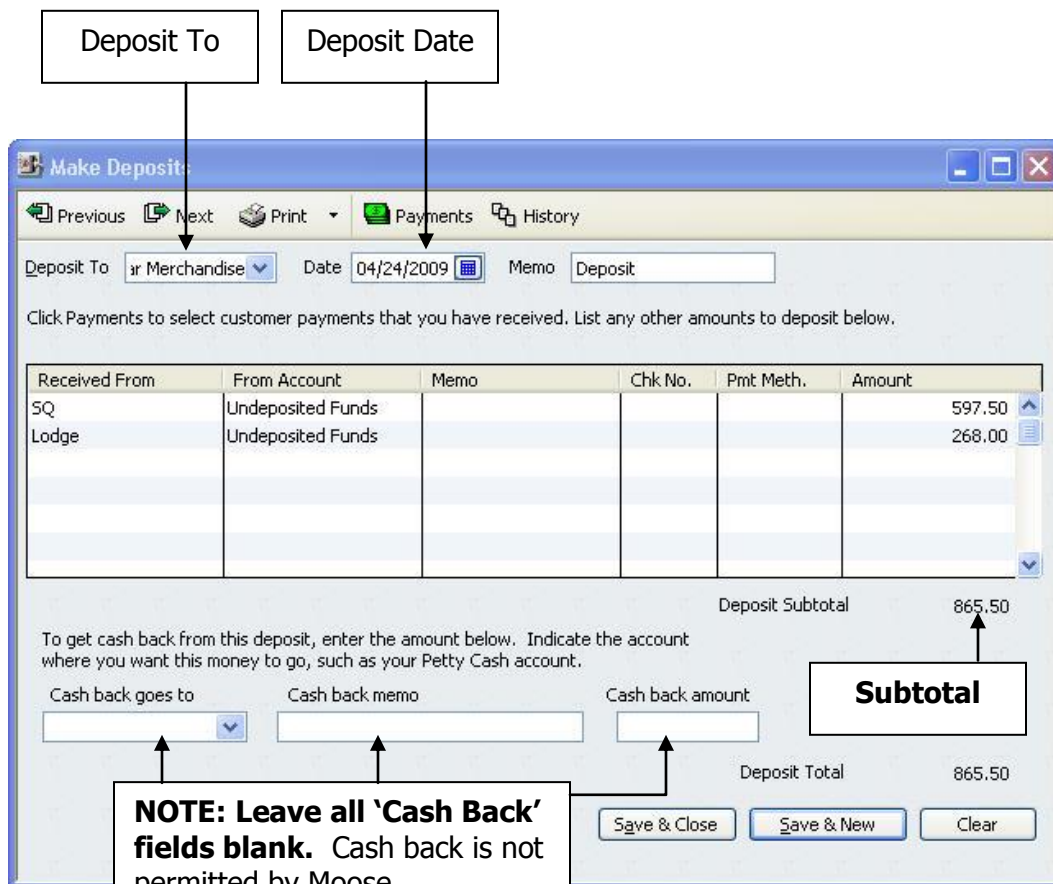
- **STRESS the importance of leaving all 'Cash Back' fields blank** as indicated by the NOTE.



IDENTIFY the additional resources for Making Deposits.

Continue with the steps below to record a deposit.

4. In the **Deposit To** field: select the account where the deposit is to be made.
5. Enter **Date** of the deposit.
6. In the Memo field: enter a **description** (if desired).
7. Verify **deposit subtotal**.
8. **Save & Close** to record the deposit.



The screenshot shows the 'Make Deposit' window with the following fields and values:

- Deposit To:** Merchandise
- Date:** 04/24/2009
- Memo:** Deposit

Received From	From Account	Memo	Chk No.	Pmt Meth.	Amount
SQ	Undeposited Funds				597.50
Lodge	Undeposited Funds				268.00
Deposit Subtotal					865.50

Below the table, there are fields for 'Cash back goes to', 'Cash back memo', and 'Cash back amount', all of which are currently blank. A **Subtotal** box highlights the 865.50 value. At the bottom, there are buttons for 'Save & Close', 'Save & New', and 'Clear'. The 'Deposit Total' is also shown as 865.50.

NOTE: Leave all 'Cash Back' fields blank. Cash back is not permitted by Moose International!



- *MI QuickBooks Resource Manual – Working With Bank Accounts; Preparing and Recording Deposits*

- *QuickBooks Training Job Aid, Page 11*



ASK Lodge Participants to turn to **Page 64** in their workbook, and **Chapter Participants to turn to Page 65** as you OVERVIEW the exercise.



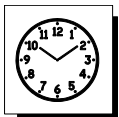
READ the exercise instructions and **IDENTIFY** where exercise data is located for the men and for the women.

- **LODGE data** – Make Deposits on Page 64
- **CHAPTER data** – Make Deposits on Page 65



ASK Participants to enter the Deposits for the receipts they created in the previous exercise (those deposits are summarized by the bullets in the box on top of the Step 1 screen shot).

- **TELL** Participants that the screen shot included under Step 1 is just an example; it is NOT their data. It has been included here to guide them on what they should be looking for as they enter their deposits (e.g., RCPT Type, No., etc).
- **TELL** Participants that Steps 3 and 4 are “verification steps” – steps that will confirm a successful deposit.



ALLOW 15-20 minutes to complete the exercise.

- If desired, Participants can use their QuickBooks Training Job Aid for this exercise (Page 11).



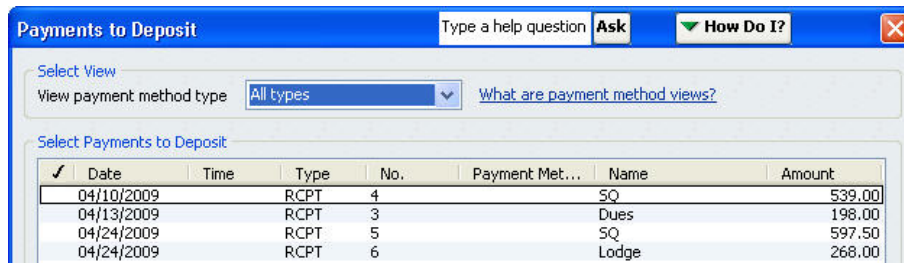
ASK if there are any questions before moving on to *Lesson 5, Enter & Pay Bills*.



Instructions: Make two QuickBooks **deposits** for the receipts that you created in the previous exercise – one for the general sales receipts, and one for the direct deposit of the membership dues (as identified earlier on your Deposit List). Once you’ve made the deposits, the receipt amounts will move from the ‘1199.00 Undeposited Funds’ account to the ‘1005.00 General Checking’ account.

Deposit # 1:

1. Access the ‘Payments to Deposit’ window (similar to the one shown below) to **locate, and select**, the sales receipts that you entered in a previous exercise. Be sure to read the Deposit # 1 Note below.



DEPOSIT # 1 Note – Look for the following receipts in your ‘Select Payments to Deposit’ field when making this deposit:

- \$178.00 Youth Club RCPT for a bake sale.
- \$2500.00 RCPT for a steak dinner event.
- \$34.75 RCPT for a contribution to the Endowment Fund.
- \$8433.93 RCPT for House Committee beer, liquor, and kitchen merchandise.
- \$78.00 RCPT for Pat Smith’s new member application and 1st year’s dues.

DEPOSIT # 2 Note – Look for the following receipt in your ‘Select Payments to Deposit’ field when making this deposit:

- \$198.00 RCPT for membership dues identified on a Deposit History Report (#510454)

2. Access the ‘Make Deposit’ window to *make* your deposits.
3. Verify that the total deposit was made to your ‘1005.00 Checking’ account.
4. Verify that the total deposit amount from Step 3 was removed from your ‘1199.00 Undeposited Funds’ account

Deposit #2:

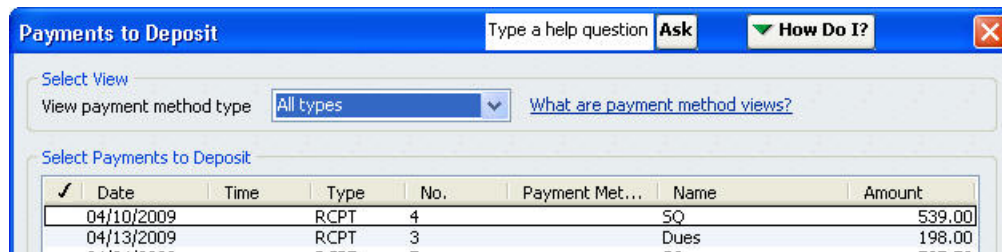
1. Repeat Steps 1 – 4 above to make your second deposit. Pay careful attention to the ‘Deposit #2 Note’ shown above.



Instructions: Make two QuickBooks **deposits** for the receipts that you created in the previous exercise – one for the general sales receipts, and one for the direct deposit of the membership dues (as identified earlier on your Deposit List). Once you’ve made the deposits, the receipt amounts will move from the ‘1199.00 Undeposited Funds’ account to the ‘1005.00 General Checking’ account.

Deposit # 1:

1. Access the ‘Payments to Deposit’ window (similar to the one shown below) to **locate, and select**, the sales receipts that you entered in a previous exercise. Be sure to read the Deposit # 1 Note below.



DEPOSIT # 1 Note – Look for the following receipts in your ‘Select Payments to Deposit’ field when making this deposit:

- \$178.00 Membership Committee RCPT for a bake sale.
- \$318.00 Higher Degrees Committee RCPT for breakfast.
- \$34.75 RCPT for a contribution to the Endowment Fund.
- \$47.00 RCPT for Pat Smith’s new member application and 1st year’s dues.

DEPOSIT # 2 Note – Look for the following receipt in your ‘Select Payments to Deposit’ field when making this deposit:

- \$45.00 RCPT for membership dues identified on a Deposit List (#510453)

2. Access the ‘Make Deposit’ window to *make* your deposits.
3. Verify that the total deposit was made to your ‘1005.00 Checking’ account.
4. Verify that the total deposit amount from Step 3 was removed from your ‘1199.00 Undeposited Funds’ account

Deposit #2:

5. Repeat Steps 1 – 4 above to make your second deposit. Pay careful attention to the ‘Deposit #2 Note’ shown above.



ASK Participants to turn to Page 67 in their workbook.

INSTRUCTOR NOTE: Page 66 in the Participant Workbook was intentionally left blank to keep page formatting consistent.

ASK Participants to also look at the Job Aid cover again to identify where you are at in the training.

- You have now completed all tasks to the left of the Enter/Pay Bills box in the process flow.



READ the 3 **OBJECTIVES** for *Lesson 5 – Enter & Pay Bills*.



IDENTIFY the 3 **TOPICS** that will be covered in *Lesson 5*.



ASK Participants to turn Page 68 as you begin the discussion and demo on how to Enter Bills.

Objectives:

At the end of this lesson, you will be able to:

- Enter bills in QuickBooks to track and automate outstanding payments
- Pay bills
- Transfer account funds properly to maintain accurate Profit & Loss Statement data

Topics

The following topics are covered in this lesson:

- Enter Bills
- Pay Bills
- Transfer Funds



ASK the Participants to turn to Page 68 in their Workbooks



BEFORE you demo, **EXPLAIN** and **STRESS** the following:

- **The correct way to pay a Vendor is to use the Enter Bill/Pay Bill Method!**
- **The IRS wants an audit trail if you are audited.**
- The 'Write Check' function is used primarily for a manual payroll check and/or a one-time bill payment. This procedure is in Appendix A and will be overviewed later in the training.



ASK Participants to watch, or follow along, as you **DEMO** how to Enter Bills in QuickBooks.



EXPLAIN where you are at on the screens as you guide Participants through the Enter Bills steps. **POINT OUT** the following as you demo the procedure:

- STEP 3: Can QuickAdd a Vendor if necessary
- STEP 4: Date bill was issued
- STEP 6: Discount terms may or may not apply to your bill
- STEP 7: Enter an Invoice # in the Ref. No. field
- STEPS 8 –10: Repeat for every item on the bill



REMIND Participants that **Item #s** are **NOT** used on Bills; they are used on receipts.



IDENTIFY the additional resources for Entering Bills.

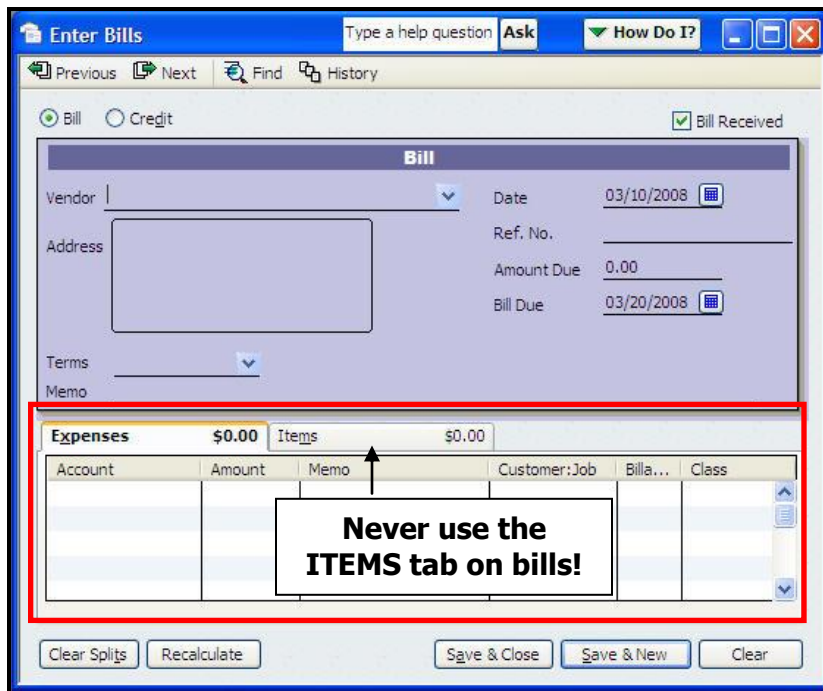
When to Use

A Fraternal Unit is obligated to pay all bills received. QuickBooks uses an Accounts Payable balance sheet account to temporarily record these obligations until the bills are paid. Moose International recommends that Fraternal Units enter bills into QuickBooks as they are received (e.g., Enter Bill/Pay Bill method) so QuickBooks can automatically track due dates and provide payment.

To Enter Bills:

Follow the steps below to enter bills:

1. From **Home** view **Vendor** section: click **Enter Bills**
2. Enter the **Amount Due** (total bill amount).
3. Drop-down to choose the **Vendor Name**.
4. Enter the **Date** the bill was issued.
5. Enter the **Bill Due** date.
6. Drop down to enter discount **Terms** (if applicable).
7. In the **Ref. No.**, enter the invoice #.
8. Enter a **Memo**.



8. In **Expenses** Tab **Account** column: select account where 1st item will be charged.
9. In **Expenses** Tab **Amount** column: enter the amount of the 1st item.
10. Enter a **Class** for the 1st item
11. Repeat Steps 8-10 for all other items on the bill (if applicable).
12. **Save & Close**



- *MI QuickBooks Resource Manual – Working With Vendor; Entering Bills*
 - *QuickBooks Training Job Aid, Page 12; Memorize Transaction (Page 13)*



ASK Lodge Participants to turn to Page 69 in their workbook, and **Chapter Participants to turn to Page 70** as you OVERVIEW the 'Enter Bills' exercise.



READ the exercise instructions and **IDENTIFY** where exercise data is located for the men and for the women.

- **LODGE data** – Enter Bills on Page 69
- **CHAPTER data** – Enter Bills on Page 70



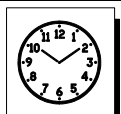
ASK Participants to enter the example Lodge or Chapter bills as identified in Table 1.

- POINT OUT that Vendors should already be created; if not, they may need to QuickAdd them.
- POINT OUT that Account #s have been provided in the 4th column
- FOR LODGES ONLY: Review the COGS acronym (Cost of Goods Sold) and the split mortgage accounts
- REVIEW the dues owed to MI for the New Member Application (last row of Table 1)



ASK Participants to enter the example Lodge or Chapter bills from a MI Consolidated Statement as identified in Table 2.

- Moose International Officer's Bond
- Moose International Call Center Fees



ALLOW 15-20 minutes to complete the exercise.

- If desired, Participants can use Page 12 in their Job Aid

**Instructions:**

- 1. Refer to Table 1 below and then enter the unpaid Lodge bills.**

Table 1: Lodge Bills:

Vendor (Bill Description)	Invoice #	Bill Amount	Bill Account #	Associated Class
Ben E. Keith Dist. (Beer)	12	\$ 863.90	5030.00 - COGS Beer	Social Quarters
ComEd (Electric Bill)	1234	\$2537.06	5610.00 - Electric Bill	Lodge
First National Bank (Mortgage Payment)	2098	\$1000.00 \$ 738.62 \$ 261.38	2055.00 - Mortgage Principal 5630.00 - Mortgage Interest	Lodge
Moose Charities (Endowment Fund)	10	\$ 34.75	2505.00 – Endowment Fund	Endowment
Moose International (New Member Application with 1 st year dues receipt)	---	\$ 20.00 \$ 36.00	2510.00 - App Fee to MI 2515.00 - ABCD to MI	Dues

- 2. Refer to Table 2 below to enter Officer’s Bond and Call Center Fees payable to Moose International.**

Table 2: Moose International (MI) Consolidated Statement: 2006-01:

MI (Officers Bond)	\$ 415.00	5485.00 - Officers Bond Exp.	Lodge
MI (Call Center Services)	\$ 10.00	5481.00 - Support Svcs & Fees	Lodge

Total: \$ 425.00



Instructions:

1. Refer to Table 1 below and then enter the unpaid Chapter bills.

Table 1: Chapter Bills:

Vendor (Bill Description)	Invoice #	Bill Amount	Bill Account #	Associated Class
Mike’s Equipment Repair (Copy Machine)	16	\$ 75.00	5440.00 - Office Equipment Repair	General Fund
Boy Scouts of America (Donation)	20	\$ 100.00	5315.00 - Boy Scouts of America	General Fund
Moose Charities (Endowment Fund)	10	\$ 34.75	2505.00 – Endowment Fund	Endowment
Moose International (New Member Application with 1 st year dues receipt)	----	\$ 20.00 \$ 22.00	2510.00 - App Fee to MI 2515.00 – Per Capita to MI	Dues

2. Refer to Table 2 below to enter Officer’s Bond and Call Center Fees payable to Moose International.

Table 2: Moose International (MI) Consolidated Statement: 2006-02

MI (Officers Bond)	\$ 415.00	5485.00 - Officers Bond Exp.	General Fund
MI (Call Center Services)	\$ 10.00	5481.00 - Support Svcs & Fees	General Fund

Total: \$ 425.00



ASK the Participants to turn to Page 71 in their Workbooks.



BEFORE you demo, **EXPLAIN** when and why bills are paid in QuickBooks:

- **WHEN to Pay:** After bills have been entered in QuickBooks
- **WHY:** To assure regular and timely payments and to maintain accurate records – including an accurate Accounts Payable balance.



ASK Participants to refer to the 'About the Pay Bills Window' as you overview the purpose of some of the fields on the 'Pay Bills' screen.

- **IDENTIFY** and **DESCRIBE** each of the 5 shaded fields in the table.



IDENTIFY the additional resources for Paying Bills.

When to Use

The **Pay Bills** window must be used to assure that accurate records are kept for the bill payment process, AND to assure that the Accounts Payable balance is realistic at any given time. Use the Pay Bills window:

- Even if your FRU plans to hand-write checks – the bill payment **MUST** be recorded in QuickBooks for accurate record keeping!
- To ensure that bills are paid on a regular basis and that all available discounts have been applied

About the 'Pay Bills' Window

The following information boxes are displayed in the Pay Bills window.

Pay Bills Area	Functional Description
Select Bills to be Paid:	Identifies which bills to display and how to sort them. Contains a list of bills that can be selected.
Discount & Credit Information:	Provides details about discounts and credits available for a selected bill. You can apply the suggested discount to the bill.
Payment Account:	Allows you to select the Bank Account from which the bill will be paid.
Payment Method:	Allows you to specify the form of payment and whether checks will be computer-printed or hand-written.
Payment Date:	Indicates the date that payment will be posted in QuickBooks.



- *MI QuickBooks Resource Manual - Working With Vendors; Paying Bills*
 - *QuickBooks Training Job Aid, Page 12*



ASK the Participants to turn to Page 72 in their Workbooks.



ASK Participants to watch, or follow along, as you **DEMO** how to Pay Bills in QuickBooks.



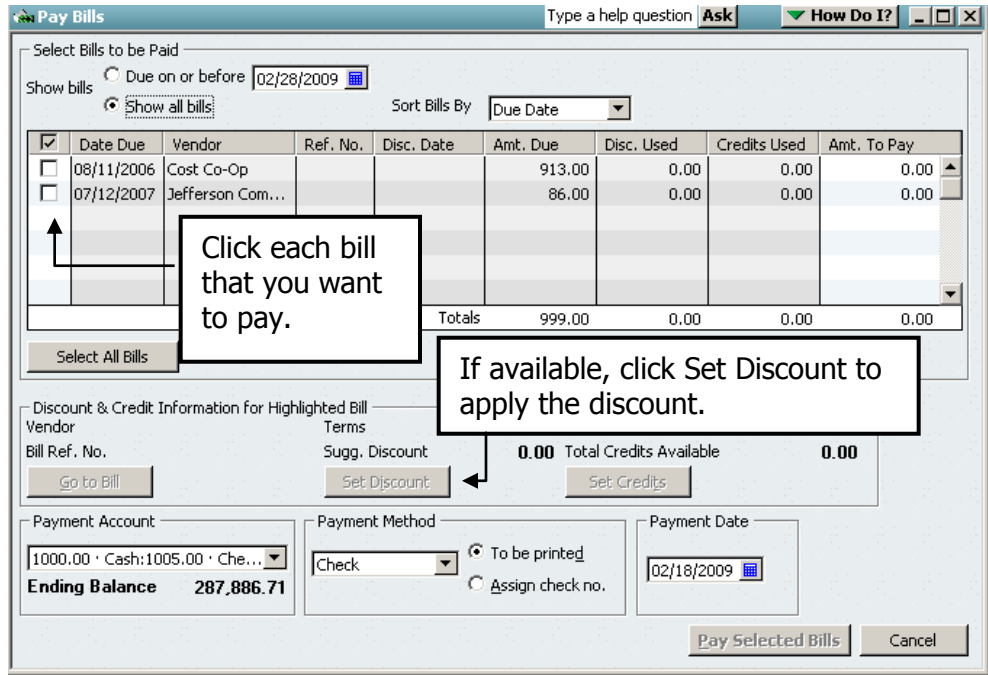
EXPLAIN where you are at on the screen as you guide Participants through the Enter Bills steps. **POINT OUT** the following as you demo the procedure:

- STEPS 2 & 3: Refer Participants to the top left portion of the Pay Bills screen.
 - **EXPLAIN** that they can 'Select Bills to be Paid' by entering a date, or 'Show All Bills.'
 - **NOTE** that bills do not necessarily appear in the order entered!
- **STEP 4:** Refer Participants to lower right portion of the screen to the date that the check was issued for the bill.
- **STEP 5:** Refer Participants to the top left again (under the 'Show Bills' field. **SHOW** them how to choose the bills that they want to pay by placing a checkmark in the boxes.
- **STEP 6:** Refer Participants to the callout box pointing to the 'Terms Sugg. Discount' field.
 - **EXPLAIN** how the 'Terms' field is used and that this field may or may not apply to them.

To Pay a Bill:

1. From **Home** view **Vendors** section: click **Pay Bills**

The following Pay Bills screen appears:



<input checked="" type="checkbox"/>	Date Due	Vendor	Ref. No.	Disc. Date	Amt. Due	Disc. Used	Credits Used	Amt. To Pay
<input type="checkbox"/>	08/11/2006	Cost Co-Op			913.00	0.00	0.00	0.00
<input type="checkbox"/>	07/12/2007	Jefferson Com...			86.00	0.00	0.00	0.00
Totals					999.00	0.00	0.00	0.00

2. In the **Due on or Before** field, enter the date, or select **Show all Bills**.
3. Select the **Sort Bills By** method to determine the order that the bills will appear.
NOTE: Bills do NOT appear in the order they were entered!
4. In the lower part of the screen, enter the payment **date** (or the date when the check is issued).
5. Click in the boxes in the far left hand column to **check each bill to be paid**.
 - a. Click again to remove a check mark if necessary
 - b. Use the arrow keys to move to the first bill to be paid
6. If discount terms are available, choose **Set Discount** to apply the discount.
 - a. Confirm or adjust the discount amount.
 - b. Confirm the balance sheet discount account that will contain the offsetting entry for the discount
7. If necessary, repeat Step 6 to set the discounts for all bills to be paid.



ASK the Participants to turn to Page 73 in their workbooks as you continue with the steps on how to Pay a Bill in QuickBooks.



- STEP 8: Refer Participants to lower left portion of the 'Pay Bills' screen. **STRESS** how important it is to pay careful attention to the Account # they are choosing for the bill payment



- STEPS 9 & 10: Refer Participants to the 'Payment Method' fields (located to the right of the 'Payment Account' field).

- SHOW the drop-down options for the payment method.
- EXPLAIN the radio button choices to the right of the Payment Method.

- Choose 'To be Printed' for computer-printed checks

- Choose 'Assign Check No.' for handwritten checks



- **REVIEW the NOTE** at the bottom of the page to EXPLAIN more about the use of handwritten checks.



LET Participants know that you will cover the procedure for 'Printing Checks' next in the event that you selected 'Check' as the Payment Method in Step 9.

☞ Continue with the steps below to record bill payments.

8. In the lower left corner of the window, drop down to select the **Bank Account** from which the **Bill will be paid**.

The screenshot shows the 'Pay Bills' window with the following details:

- Select Bills to be Paid:**
 - Show bills: Due on or before 02/28/2009, Show all bills
 - Sort Bills By: Due Date
- Bills Table:**

<input type="checkbox"/>	Date Due	Vendor	Ref. No.	Disc. Date	Amt. Due	Disc. Used	Credits Used	Amt. To Pay
<input type="checkbox"/>	08/11/2006	Cost Co-Op			913.00	0.00	0.00	0.00
<input type="checkbox"/>	07/12/2007	Jefferson Com...			86.00	0.00	0.00	0.00
Totals					999.00	0.00	0.00	0.00
- Discount & Credit Information for Highlighted Bill:**
 - Vendor: Cost Co-Op
 - Bill Ref. No.: [empty]
 - Sugg. Discount: 0.00
 - Number of Credits: 0.00
 - Total Credits Available: 0.00
- Payment Information:**
 - Payment Account: 1000.00 · Cash:1005.00 · Che... (Ending Balance: 287,886.71)
 - Payment Method: Check (To be printed selected)
 - Payment Date: 02/18/2009

9. In the **Payment Method** drop down list, select **Check**.
10. In the Payment Method, select one of the following:
 - If the check will be computer printed, choose **To be Printed***
 - If the check has been hand-written, choose Assign check no
11. Choose **Pay & Close** to record the payment and exit the window.

***NOTE:** Even though your FRU uses Computer Printed Checks, you might have to hand write checks at times. Lodges, for example, may have to hand-write a check to pay a Beer Vendor at the time of delivery. A hand-written check must be signed by the Governor. Since you may not know the check amount when you obtain the Governor’s signature, you need to: hand write a check and then enter/pay the bill when the beer is received.

- If you use hand-written checks: make sure you choose “Assign check no.” and enter the number printed on the check into the box when prompted.
- If you use Computer Printed checks: make sure you choose “To Be Printed”.



ASK the Participants to turn to Page 74 in workbooks as you begin the demo on how to pay bills by a printed check.



DIRECT Participants to the partial screen shot under the 'When to Use' section at the right. **REMIND** them that if they are paying a bill by check, they will need to:



- Follow the Print a Check procedure below – which requires them to:
 - Access the checking account register (from the Chart of Accounts display), and
 - Choose the check that will be used to pay the bill

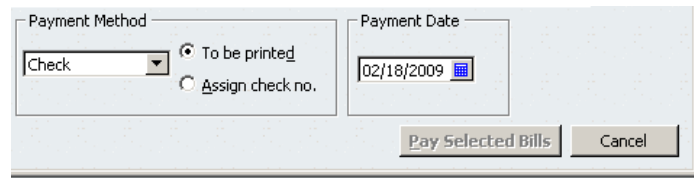


ASK the Participants to follow along as you **DEMO** the Print Check procedure.

- **STEPS 1 & 2:** will get you to the account that you want to write the check from
- **EXPLAIN** where you are at on the screens as you familiarize Participants with the Account Register entries (see the NOTE under the example screen).
 - Entered bills appear in 1005.00 General Checking **Journal Entries**
 - '**Check Number' is 'To Print'**. A check # will be assigned when it is printed.
- **STEP 3:** Selects the 1st check that you want to print.

When to Use

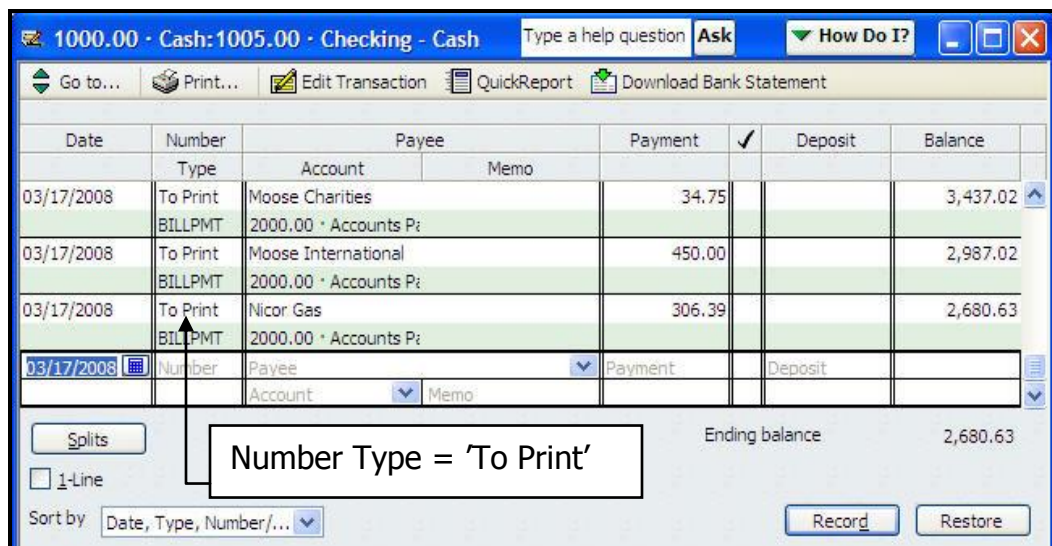
If you selected the “Check” as your bill payment method, you made a decision to print a computer generated check (To be Printed) or manually write a check (Assign Check No.). To print a computer check, you need to access the checking account register and then choose the check that you wish to print.



To Print a Check

Follow the steps below to print a computer-generated check.

1. From **Home** view **Company** section, click **Chart of Accounts**.
2. Double-click the **account that you wish to write the checks from**, or:
 - a. Highlight the desired account and choose Activities, Use Register, or
 - b. Right-click the desired account and choose 'Use Register' from the pop up.



NOTE: Entered bills appear in the 1005.00 Checking – Cash journal entry with the check number identified as 'To Print' This check number will be assigned when the check is printed.

3. **Double-click on the first check** to print.



ASK the Participants to turn to Page 75 in workbooks as you continue with the 'Printing Checks' demo.



CONTINUE with the DEMO to show Participants:

- STEPS 4 & 5: How to view and/or verify a check number (and modify if necessary) before printing the check.
- STEP 6: How to view print settings for the check (and modify if necessary).
- STEP 7a: How to proceed if the check did NOT print properly.



IDENTIFY the additional resources for Printing Checks.



ASK if there any questions before moving on to the 'Pay Bills' exercise.

☞ Continue with the steps below to print a computer-generated check.

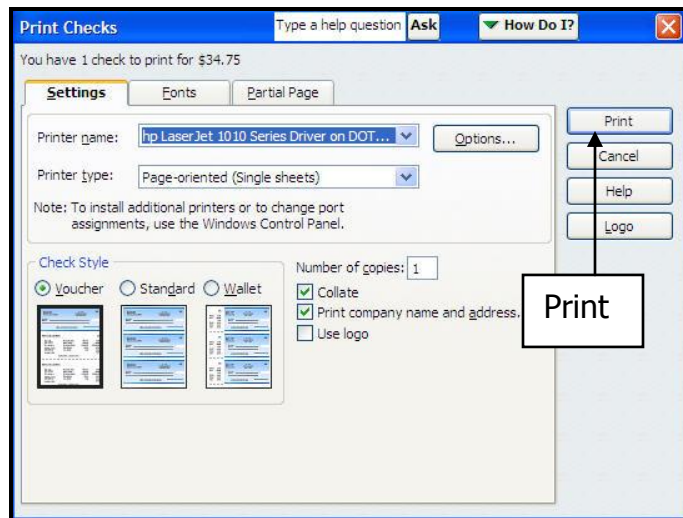
4. Select **Print**.

NOTE: If the Printed Check Number is incorrect, correct it to match the Check Number being used.



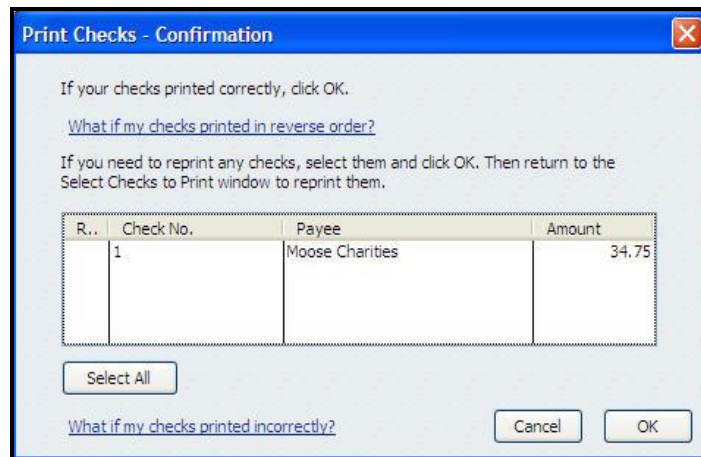
5. Click **OK**.

6. Review print settings for accuracy and then click **Print**.



- 7a. If the check did NOT print properly, click in the left hand column to place a check next to the check and then click OK.

The check view will appear again – allowing you to print it again.



- 7b. If the check printed properly, click **OK**.

8. Click **Save & Close** to record the check and close the window.





ASK Lodge Participants to turn to Page 76 in their workbook, and **Chapter Participants to turn to Page 77** as you OVERVIEW the 'Pay Bills' exercise.



READ the exercise instructions and **IDENTIFY** where exercise data is located for the men and for the women.

- **LODGE data** – Enter Bills on Page 76
- **CHAPTER data** – Enter Bills on Page 77



ASK Participants to pay the example Lodge or Chapter bills as identified in Table 1. **REMIND Participants** of the following:

- They will now pay the bills that they entered in the previous exercise
- Bills will be paid from the General Checking Account (1005.00)
- They should use the Check #s in the table
- Check #10 is payment due to MI for the new member application that was received in an earlier exercise (e.g., the application fee, and the ABCD/Per Capita fee).
- NOTE: All Vendors should be entered in QuickBooks at this time. If they do not appear, QuickAdd them.



ALLOW 15-20 minutes to complete the exercise.

- If desired, Participants can use Page 12 in their Job Aid



ASK if there are any final questions before moving on to the next topic, *Transferring Funds*.



Instructions:

1. Refer to Table 1 below to pay the bills that you entered previously in the ‘Enter Bills’ exercise.

Table 1: Pay the following bills from the GENERAL CHECKING Account (#1005.00):

Check #	Vendor Name	Ref. No. (Invoice #)	Payment Description	Bill Amount	Payment Account #
5	ComEd	1234	Electric Bill	\$2537.06	1005.00 General Checking
6	Moose Charities	10	Endowment Fund	\$ 34.75	1005.00 General Checking
7	First National Bank	2098	Mortgage Principal & Int	\$1000.00	1005.00 General Checking
8	Ben E. Keith Distrib	12	Beer	\$ 863.90	1005.00 General Checking
9	Moose International	2006-01	Consolidated Statement	\$ 425.00	1005.00 General Checking
10	Moose International	-----	New Member Application (App & ABCD Fees)	\$ 56.00	1005.00 General Checking
TOTAL Bills Paid:				\$4916.71	



Instructions: Refer to Table 1 below to pay the bills that you entered previously in the ‘Enter Bills’ exercise.

Table 1: Pay Bills using the GENERAL CHECKING Account (#1005.00).

Check #	Vendor Name	Ref. No. (Invoice #)	Payment Description	Bill Amount	Payment Account #
6	Mike’s Equipment Repair	16	Copy Machine Repair	\$ 75.00	1005.00 General Checking
7	Boy Scouts of America	20	Donation	\$ 100.00	1005.00 General Checking
8	Moose Charities	10	Endowment Fund	\$ 34.75	1005.00 General Checking
9	Moose International	2006-02	Consolidated Statement	\$ 425.00	1005.00 General Checking
10	Moose International	-----	New Member Application (App & Per Capita Fees)	\$ 42.00	1005.00 General Checking
TOTAL Bills Paid:				\$ 676.75	



ASK the Participants to turn to Page 78 in their Workbooks.



BEFORE you demo the Funds Transfer procedure, **REVIEW** key points from the 'When to Use' text.



➤ **Transferring funds from one FRU account to another, requires special dispensation from the General Governor.**

➤ 2 Ways to Transfer Funds:

- On-Line Banking
- Manual Process (Write a Check and deposit it at the bank)



ASK Participants to watch, or follow along with you, as you DEMO a simulated Online Funds Transfer – which assumes you've been granted special dispensation to do so.

➤ STEP 1: Access your Bank's online banking website .

➤ REMAINING STEPS: QuickBooks fields

- FROM Account and TO Account
- Balance appears to the right of the FROM Account

When to Use

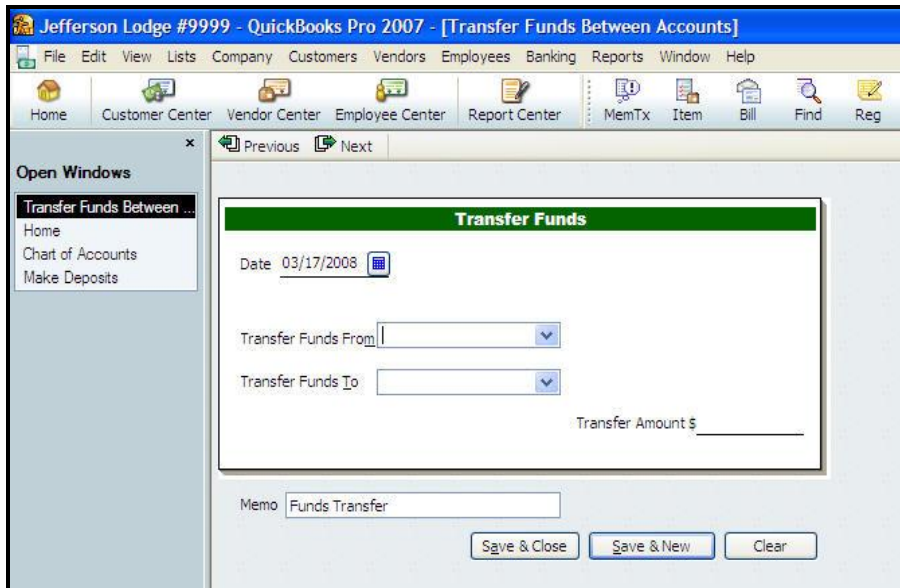
Transferring funds from one account to another requires special dispensation from the General Governor. If this dispensation has been granted, funds can be transferred online or manually (by writing a check and making a trip to the bank. The *transfer method* used in QuickBooks depends upon whether or not you are using online banking at your FRU.

Transferring funds from a checking account to a savings account (or vice versa) should be performed in a manner that will not inflate the income and expense account figures on the FRU's Profit & Loss Statements.

To Transfer Funds – Using Online Banking:

Follow the steps below if your FRU uses online banking:

1. Connect to your **financial institution's website** and **complete the Transfer of Funds** in your Banking Accounts.
2. From QuickBooks Menu bar, select **Banking**.
3. In the drop down, click **Transfer Funds**. The following screen appears:
The following screen appears:



4. Click the Date **Calendar** and click on the date for the funds transfer.



ASK the Participants to turn to Page 79 in their Workbooks.



CONTINUE with the Online Transfer DEMO.



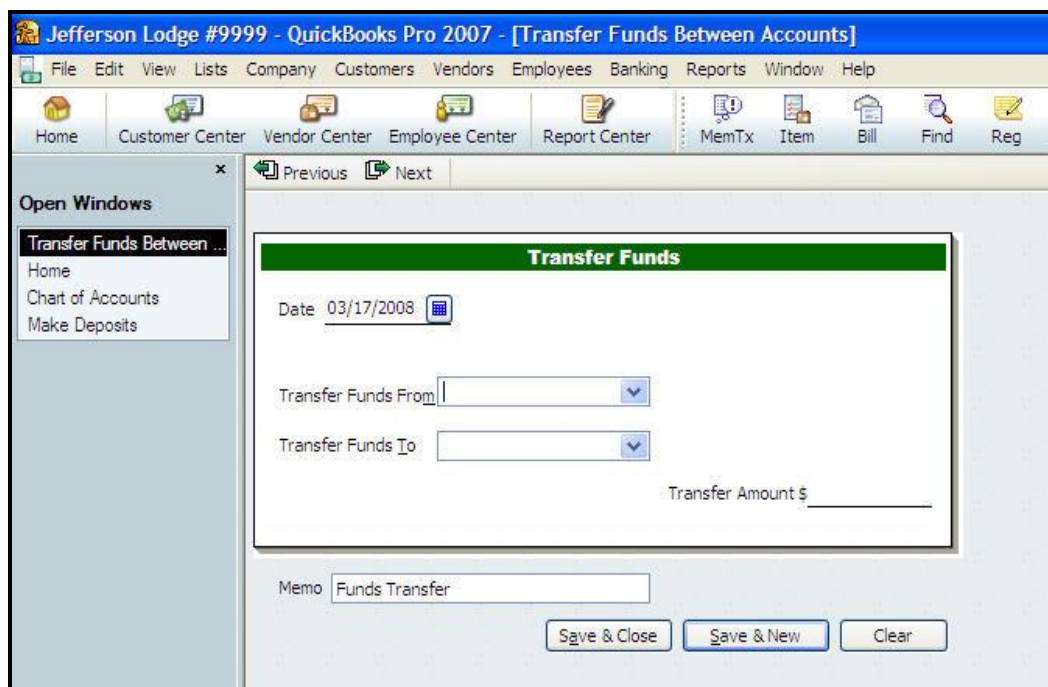
ASK if there are any final questions before moving on to the *Manual Funds Transfer Procedure*

☞ Continue with the steps below to complete your online transfer:

5. From the **Transfer Funds From** field, drop down to select the Account number that you wish to transfer the funds OUT of.

NOTE: Account Balance will appear to the right of the From Account number field.

6. From the **Transfer Funds To** field, drop down to select the Account number that you wish to transfer the funds TO.



7. In the **Transfer Amount** field, enter the **dollar amount of the transfer**.
8. In the **Memo** field, enter a **message about the transfer** (if desired).
9. Click **Save & Close**, or:
 - a. Click **Save & New** to enter the transaction into QuickBooks and enter another Transfer Funds transaction
 - b. Click **Close** to close the window without recording the transaction into QuickBooks



ASK the Participants to turn to Page 80 in their Workbooks .



BEFORE you demo the Manual Funds Transfer procedure,
OVERVIEW the basic 2-step process:

1. Write and Print a QuickBooks check for the transfer amount.

2. Endorse the transfer check and take it to your bank to complete the transfer.



ASK Participants to watch, or follow along with you, as you DEMO the QuickBooks procedure for a Manual Funds Transfer.

- STEPS 2 & 3: If you're printing a check for the transfer, make sure the 'To Be Printed' box is checked. If you are handwriting a check, make sure this box is unchecked.

- STEP 4: Account # you are transferring funds FROM.

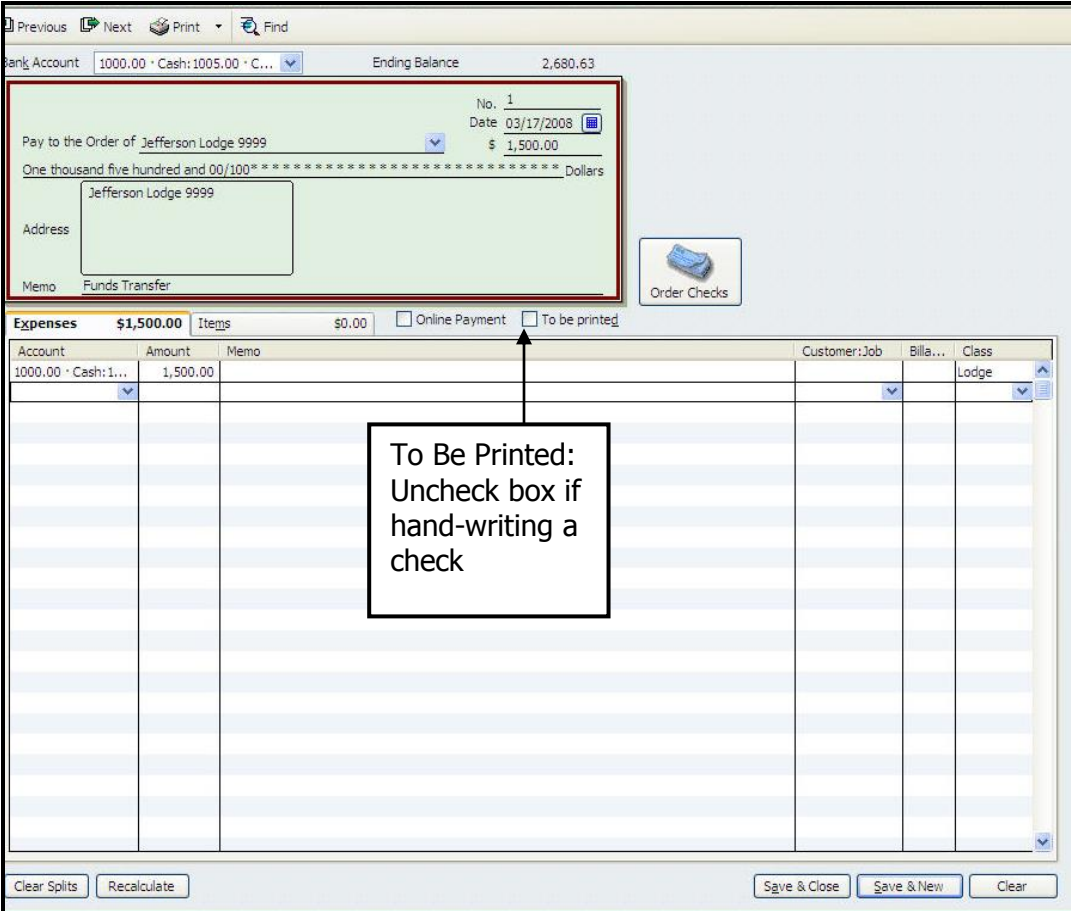
- STEP 5: Accept the QuickBooks assigned Check #, or enter your own #

- STEP 6: 'Pay to Order of' = FRU Name

- STEP 7: \$ Amount entered automatically 'written' in

Follow the steps below if you need to transfer funds and you do not use online banking:

1. From the **Home** view **Banking** section, click the **Write Checks** icon.
The following screen appears:

2. 

The screenshot shows the 'Write Checks' window. At the top, there are navigation buttons (Previous, Next, Print, Find) and a 'Bank Account' dropdown set to '1000.00 · Cash:1005.00 · C...'. The 'Ending Balance' is 2,680.63. The check form includes:

 - No.:** 1
 - Date:** 03/17/2008
 - Pay to the Order of:** Jefferson Lodge 9999
 - Amount:** \$ 1,500.00
 - Written Amount:** One thousand five hundred and 00/100***** Dollars
 - Address:** Jefferson Lodge 9999
 - Memo:** Funds Transfer
 Below the form is a summary section:

Expenses	\$1,500.00	Items	\$0.00	<input type="checkbox"/> Online Payment	<input checked="" type="checkbox"/> To be printed
-----------------	-------------------	--------------	---------------	---	---

 An arrow points from a callout box to the 'To be printed' checkbox. The callout box contains the text: 'To Be Printed: Uncheck box if hand-writing a check'. At the bottom of the window are buttons for 'Clear Splits', 'Recalculate', 'Save & Close', 'Save & New', and 'Clear'.

3. If you want to hand write your check, make sure **To Be Printed** box is unchecked.
Note: If you want to print your check, make sure 'To Be Printed' box is checked.
4. Make sure the **Bank Account** field shows the account number of the Account you are transferring the Funds **From**
5. Click in the **No.** field and enter the check number.
NOTE: If you Print your Checks, the system will assign the Check Number.
6. In the Pay to the Order of field, enter the **Lodge Name**
7. To the right of the (\$) sign, **enter the amount you are transferring**
NOTE: The Dollar Amount automatically populates the written amount field.



ASK the Participants to turn to Page 81 in their workbooks.



CONTINUE with the Manual Funds Transfer DEMO.



REVIEW the Note after the procedure.

- Reminds Participants that transfer amounts will appear on bank statements and will be reviewed during the Account Reconciliation process.



IDENTIFY the additional resources for Funds Transfers



ASK if there any questions before moving on to the Funds Transfer exercise.

📖 Continue with the steps below to complete a manual funds transfer.

8. On the **Memo** line, enter **Funds Transfer**.
9. In the **Account** column, select the Account you are **transferring the Funds To**
10. If desired, enter a **Memo** and a **Class**.
11. **Save & Close** to enter the transaction and close the Write Checks Screen, or:
 - a. Click **Save & New** to enter the transaction and enter another Write Checks transaction.
 - b. Click **Close** to close Write Checks without entering the transaction.
12. **Endorse the Check** and **take it to the Bank** to complete the Funds Transfer

Note: Remember to reconcile all Bank Accounts including Checking, Savings, CD's, Etc. The Transfer amount will show on each Bank Account during the reconciliation process in QuickBooks and should appear on the Bank Statements.



- *QuickBooks Training Job Aid, Page 16*



ASK Participants to turn to Page 82 in their workbook as you OVERVIEW the 'Transfer Funds' exercise.

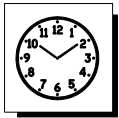


READ the exercise instructions and **IDENTIFY** where exercise data is located for the men and for the women.

- **LODGE data** – top of Page 82
- **CHAPTER data** - bottom of Page 82



- **ASK** Participants to make the online funds transfer as identified in the table.



ALLOW 5 minutes to complete the exercise.

- If desired, Participants can use Page 16 in their Job Aid



ASK if there are any final questions before moving on to *Lesson 6 – Reports & Backups*



Instructions: Refer to the table below and then transfer the funds via the QuickBooks online procedure.

Transfer Amount	Transfer FROM Account	Transfer TO Account
\$1500.00	1005.00 – General Checking	1010.00 – Savings



Instructions: Refer to the table below and then transfer the funds via the QuickBooks online procedure.

Transfer Amount	Transfer FROM Account	Transfer TO Account
\$500.00	1005.00 – General Checking	1010.00 – Savings



ASK Participants to turn to Page 83 in their workbook.

ASK Participants to also look at the Job Aid cover again to identify what has been covered already in the training:

- Set System Displays/Defaults (Preferences)
- Added New Sub-Accounts, Items, & Classes
- Added New Vendors & Customers
- Created Sales and Dues Receipts
- Memorized a Transaction
- Made Deposits
- Entered & Paid Bills
- Printed Checks, and
- Transferred Funds

IDENTIFY *Lesson 6 – Reports & Backups* as the last lesson that teaches basics QuickBooks procedures.

Though it is entitled, 'Reports & Backups,' Lesson 6 will cover the next 3 boxes in the flow chart:

- Reconciling Accounts
- Adjusting Inventory Balance, and
- Transmitting Monthly Reports



READ the 7 **OBJECTIVES** for *Lesson 6 – Reports & Backups*

IDENTIFY the 6 **TOPICS** that will be covered in *Lesson 6*.

Objectives:

At the end of this lesson, you will be able to:

- Differentiate between an optional QuickBooks report and a required Moose International report
- Reconcile a bank account prior to transmitting a monthly report to Moose International
- Balance physical Cost of Goods (COGs) inventory with QuickBooks COG inventory
- Create monthly reports – Balance Sheet and Profit & Loss Statements – for transmission to Moose International.
- Back up FRU financial data prior to transmitting a monthly report to Moose International
- Recognize how LCL and QuickBooks work together to transmit a monthly report to Moose International
- Recognize how the optional QuickBooks reports can be used to simplify financial reporting and analysis at your FRU

Topics

The following topics are covered in this lesson:

- Reports Overview
- Reconcile Bank Statements
- Adjust Cost of Goods (COGs) Inventory Balance
- Back up FRU Financial Data
- Create/Transmit Monthly Reports
- Optional QuickBooks Reports



ASK the Participants to turn to Page 84 in their Workbooks.



IDENTIFY the types of reports that FRU can create to help analyze their financial operations and trends:

- **REQUIRED REPORTS:** transmit to Moose International and work in conjunction with LCL, and
- **OPTIONAL REPORTS:** QuickBooks templates that FRUs can use as desired; do NOT work in conjunction with LCL.



EXPLAIN more about the **REQUIRED** Moose International **REPORTS:**

- 'Monthly Profit & Loss (P&L) Report' and 'Balance Sheet'
- Submitted **before the 10th** of every month.
- **QuickBooks cannot transmit; LCL can**, so the 2 must work together to transmit monthly reports.
- **Review the bullets and Note** under the Required MI Reports section of the page.



IDENTIFY the tasks that should be completed to 'Prepare for Monthly Reports' (see bottom of the page).

- Reconcile accounts
- Adjust Cost of Goods Inventory Balance
- Back up your FRU's financial data prior to transmit

Report Types

Several types of reports can be created to help analyze financial operations and/or trends at your FRU. Some reports are required by Moose International, some are not. Some reports **MUST** work in conjunction with LCL, and some can be generated without LCL.

Procedures for generating *required reports* will be presented first; procedures for optional reports will follow.

Required Moose International Reports

All FRUs are required to send a monthly report, or a Profit & Loss (P&L) Statement, to Moose International before the 10th of every month for financial analysis. Since QuickBooks *cannot transmit* to Moose International, and LCL can, the two applications **MUST** work together to successfully generate and transmit the financial data.

In other words, P&L reports will be generated and transmitted as follows:

- You will work in LCL to create the report
- LCL will retrieve data from QuickBooks – and compile the report for you
- You will transmit the compiled report from LCL via a TRANSMIT button

NOTE: You will be able to create, view, or update a P&L report anytime during the month; however, once you transmit, updates are not longer allowed for that month.

Preparing for Monthly Reports

Prior to creating and transmitting a monthly report, it is critical that you complete the following tasks:

- Reconcile all bank accounts
- Adjust Cost of Goods (COGs) Inventory Balance – match physical inventory with the QuickBooks inventory

Additionally, it is highly recommended that you ‘back up’ your financial data prior to transmitting a report.



ASK the Participants to turn to Page 85 in their Workbooks.



EXPLAIN that QuickBooks Cash Accounts (e.g., General Checking Account, Bingo Checking Account, Savings Account), need to be 'reconciled' just as you would for your personal accounts.

- **DEFINE** 'Reconcile': matching bank statement transactions with QuickBooks entries to produce the exact same ending balance.
 - Checks, debits, bank charges & fees, \$ transferred out
 - Deposits, credits, interest collected, \$ transferred in



BEFORE you begin the **DEMO**:

- **RECOMMEND** having the paper statement accessible
- **ASK** Participants to refer to the 'Begin Reconciliation' screen under STEP 1 as you identify where you select the Account type that you wish to reconcile (e.g., Account drop-down).
- **TELL** Participants that you will be demonstrating how to Reconcile the 1005.00 General Checking Account that you've been working with during the training.



ASK Participants to follow along with you as you **DEMO** how to reconcile the 1005.00 General Checking Account in QuickBooks.

- **STEP 1:** The 'Begin Reconciliation' screen is 1 of 2 screens that you will work within when reconciling accounts.
- **STEP 2:** POINT OUT that the 'Beginning Balance' defaults automatically.

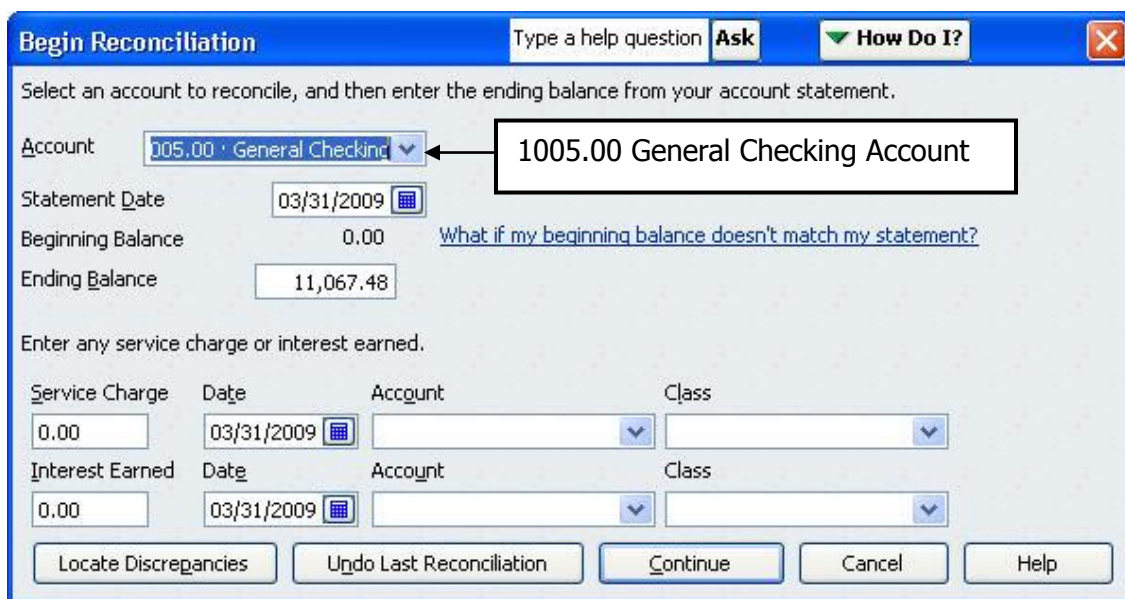
When to Use

All cash accounts (e.g., Checking, Bingo Checking, Savings) need to be reconciled prior to creating and transmitting monthly reports. QuickBooks provides a simple way to reconcile accounts to assure that your reports are accurate.

To Reconcile a Cash Account

Follow the steps below to reconcile a bank statement in QuickBooks:

1. From the **Home** view **Banking** section, click the **Reconcile** icon.
The Begin Reconciliation window appears:



Begin Reconciliation Type a help question **Ask** **How Do I?**

Select an account to reconcile, and then enter the ending balance from your account statement.

Account 1005.00 General Checking **1005.00 General Checking Account**

Statement Date 03/31/2009

Beginning Balance 0.00 [What if my beginning balance doesn't match my statement?](#)

Ending Balance 11,067.48

Enter any service charge or interest earned.

Service Charge	Date	Account	Class
0.00	03/31/2009		
Interest Earned	Date	Account	Class
0.00	03/31/2009		

Locate Discrepancies **Undo Last Reconciliation** **Continue** **Cancel** **Help**

2. In the **Account** field, drop down to select the Account to be reconciled (e.g., 1005.00 General Checking).

NOTE: The beginning balance displays automatically. It should match the Beginning Balance on the bank statement. If necessary, click the "What if my beginning balance doesn't match my statement?" link for troubleshooting tips.

3. Enter the **Statement Date**.

(continued on the next page)



ASK the Participants to turn to Page 86 in their Workbooks.



CONTINUE with the DEMO on how to reconcile a General Checking Account.



CONTINUE EXPLAINING the steps and key points associated with the 'Begin Reconciliation' window:

- **STEP 4:** Enter **Ending Balance** that appears on your paper copy.

- **STEP 5:** SHOW Participants where '**Service Charge**' details are entered.
 - **REVIEW** the service charge details as described in STEP 5 bullets.

- **STEP 6:** SHOW Participants where '**Interest Earned**' details are entered.
 - **REVIEW** the interest earned details as described in STEP 6 bullets

- **STEP 7:** Clicking 'Continue' will display the second Reconcile screen, 'Reconcile – General Checking'

☞ Continue with the steps below to reconcile a bank account:

4. Enter the **Ending Balance** from the Bank Statement.

Begin Reconciliation Type a help question **Ask** **How Do I?**

Select an account to reconcile, and then enter the ending balance from your account statement.

Account: 005.00 - General Checking

Statement Date: 03/31/2009

Beginning Balance: 0.00 [What if my beginning balance doesn't match my statement?](#)

Ending Balance: 11,067.48

Enter any service charge or interest earned.

Service Charge	Date	Account	Class
0.00	03/31/2009		

Interest Earned	Date	Account	Class
0.00	03/31/2009		

Locate Discrepancies Undo Last Reconciliation Continue Cancel Help

5. If applicable, **enter** the following **Service Charge** details:
- Service Charge: amount of the charge
 - Date: date charge was applied to the account
 - Account: balance sheet expense account that will record the charge (Acct# 5405.00)
 - Class: class that the service charge will be charged to
6. **If interest is earned** on the account, enter the following relevant information:
- Interest Earned: amount of interest applied to the account
 - Date: date the interest was applied to the account
 - Account: balance sheet income account that will record the interest (Acct# 4400.00)
 - Class: class that the interest income will be posted to
7. Choose **Continue**.
The Reconcile window appears.

(continued on the next page)



ASK the Participants to turn to Page 87 in their Workbooks.



CONTINUE with the DEMO on how to reconcile a General Checking Account. IDENTIFY the STEPS and key points associated with the new 'Reconcile – General Checking' screen.



➤ **STEP 8:** ASK Participants to refer to the left half of the screen – or the '**Checks and Payments**' area.

- EXPLAIN how and when you should mark, or check, the checks and payments entries in this area.




STEP 9: ASK Participants to refer to the right half of the screen – or the '**Deposits and Other Credits**' area.

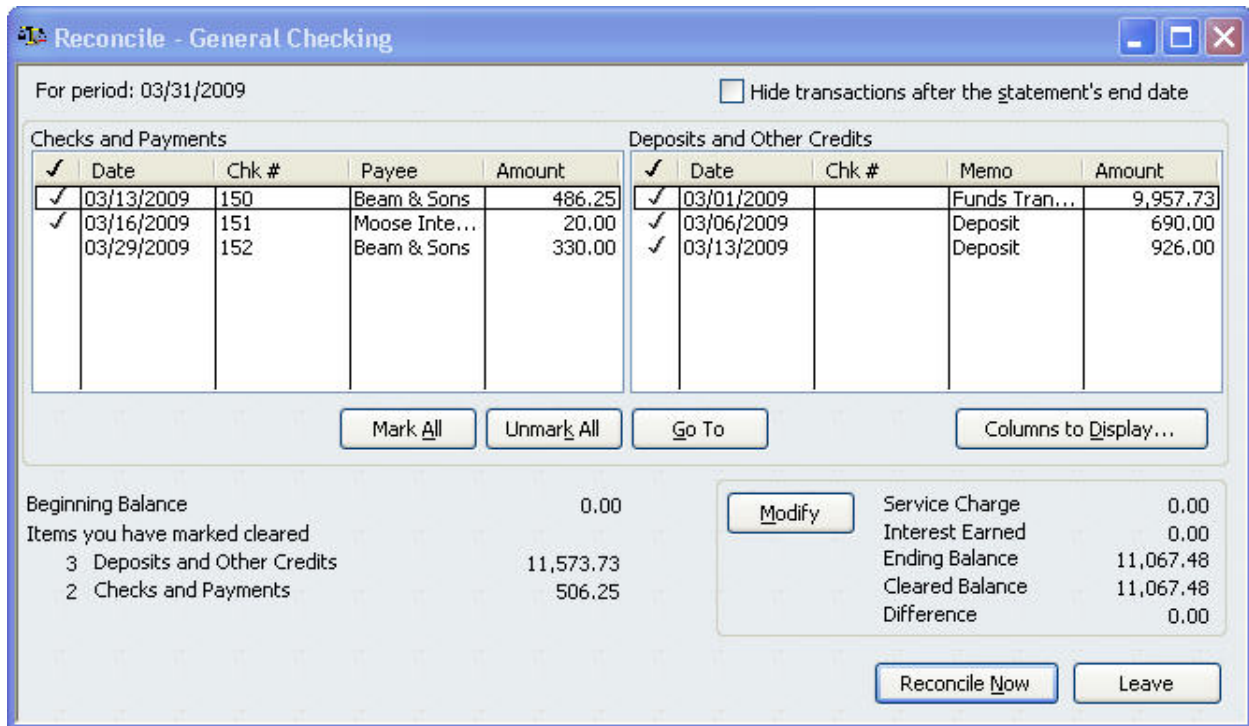
- EXPLAIN how and when you should check the entries in this area.



➤ **STEP 10:** ASK Participants to watch you as you DEMO this step and STRESS the importance of the 'DIFFERENCE' field. Showing a '**0.00**' value.

- READ the sub-bullets in STEP 10 slowly and carefully!
- Make sure Participants fully understand this step as well as the consequences if they do not use the 'Reconcile Now' and 'Leave' buttons properly.

 Continue with the steps below to reconcile a bank account:



Reconcile - General Checking

For period: 03/31/2009 Hide transactions after the statement's end date

Checks and Payments				Deposits and Other Credits					
✓	Date	Chk #	Payee	Amount	✓	Date	Chk #	Memo	Amount
✓	03/13/2009	150	Beam & Sons	486.25	✓	03/01/2009		Funds Tran...	9,957.73
✓	03/16/2009	151	Moose Inte...	20.00	✓	03/06/2009		Deposit	690.00
	03/29/2009	152	Beam & Sons	330.00	✓	03/13/2009		Deposit	926.00

Buttons: Mark All, Unmark All, Go To, Columns to Display...

Summary:

Beginning Balance	0.00
Items you have marked cleared	
3 Deposits and Other Credits	11,573.73
2 Checks and Payments	506.25
Difference	0.00

Buttons: Modify, Reconcile Now, Leave

8. Under the **Checks and Payments**, click to place a check mark in front of each/any check or payment listed on the bank statement.
9. Under the **Deposits and Other Credits**, click to place a check mark in front of each/any deposit or other credit listed on the bank statement.
10. Verify that the Difference Amount in the lower right corner is (0.00).



- **If, and only if**, the Difference amount is 0.00, click the RECONCILE NOW button and continue with Step 11.
- **If the Difference amount is not 0.00, click the Leave button, find your error, fix the error, and then start this procedure over (Step 1).** Make sure you have entered all receipts, deposits, transfers, charges and fees properly.
- **NOTE:** If the Difference is not 0.00 and you click the Reconcile Now button, the system will try to figure out the problem and put an entry into QuickBooks to fix it. This will cause problems on subsequent reconciliations!



ASK the Participants to turn to Page 88 in their Workbooks.



CONTINUE with the DEMO on reconciling a General Checking Account. The following steps identify how to select and print the reconciliation report.

- **STEP 11:** The 'Select Reconciliation Report' window (shown to the right of STEPS 11-13) will appear after you've clicked the Reconcile Now button in STEP 10.
 - SUGGEST that Participants choose the DETAIL report
- **STEP 12:** TELL Participants that if a Reconciliation Dialog box appears, to click OK.
- **STEP 13:** SUGGEST Participants **PRINT** the report so that it can be attached to the monthly bank statement and filed for record keeping purposes.



VERBALLY REVIEW the reconcile procedure that you just performed and **ASK** Participants if they have any final questions before you **REVIEW** a sample Reconciliation Report.



IDENTIFY the additional resources for Reconciling Bank Statements.

📖 Continue with the steps below to choose the reconciliation report type.

11. Choose **Detail** or Summary, as desired.
 - Detail is recommended.
12. If a Reconciliation Dialog box appears, click OK.
13. To view the report on the screen, choose **Display**.
 - a. To print the report without viewing it, click **Print**.
 - b. To print a displayed report, click Print (top right of the pop-up Report window)



- *MI QuickBooks Resource Manual -Working With Bank Accounts – Reconciling Bank Statements*
- *QuickBooks Training Job Aid, Page 14*

Reconcile a Bank Account, cont.

- Example Reconciliation Report

PAGES 88 & 90



ASK Lodge Participants to turn to Page 89 and Chapter Participants to turn to Page 90 as you OVERVIEW a sample Reconciliation Report.



POINT OUT the following key items on the Example Reconciliation Report.

- Account Type: 1005.00 General Checking (top center)
- Reconciliation Date and Time (top left)
- Beginning Balance (\$18,486.93 amount shown at far right)
 - Cleared Transactions
 - Checks and Payments
 - Total Checks & Payments (- \$amount)
 - Deposits and Credits
 - Total Deposits and Credits
 - Total Cleared Transactions
- Cleared Balance
- Register Balance
- New Transactions

Example Reconciliation Report (Lodge):

The screenshot shows a software window titled "Reconciliation Detail" for "Jefferson Lodge #9999". The report is dated 03/17/08 and covers the period ending 02/29/2008. The starting balance is 18,486.93. The report is divided into "Cleared Transactions" and "New Transactions".

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						18,486.93
Cleared Transactions						
Checks and Payments - 5 items						
Check	02/29/2008			✓	-7.15	-7.15
Bill Pmt -Check	03/17/2008		Boy Scouts of Am...	✓	-1,500.00	-1,507.15
Bill Pmt -Check	03/17/2008		First National Bank	✓	-1,000.00	-2,507.15
Bill Pmt -Check	03/17/2008		Ben E. Keith	✓	-863.90	-3,371.05
Bill Pmt -Check	03/17/2008		Bingo Bonanza	✓	-550.00	-3,921.05
Total Checks and Payments					-3,921.05	-3,921.05
Deposits and Credits - 9 items						
Deposit	02/29/2008			✓	20.45	20.45
Bill Pmt -Check	03/11/2008	6	Moose Charities	✓	0.00	20.45
Bill Pmt -Check	03/11/2008		Nicor Gas	✓	0.00	20.45
Bill Pmt -Check	03/11/2008	1	Ben E. Keith	✓	0.00	20.45
Bill Pmt -Check	03/11/2008	2	Bingo Bonanza	✓	0.00	20.45
Bill Pmt -Check	03/11/2008	3	Boy Scouts of Am...	✓	0.00	20.45
Bill Pmt -Check	03/11/2008	4	Commonwealth Ed...	✓	0.00	20.45
Bill Pmt -Check	03/11/2008	5	First National Bank	✓	0.00	20.45
Bill Pmt -Check	03/11/2008		Moose International	✓	0.00	20.45
Total Deposits and Credits					20.45	20.45
Total Cleared Transactions					-3,900.60	-3,900.60
Cleared Balance					-3,900.60	14,586.33
Register Balance as of 02/29/2008					-3,900.60	14,586.33
New Transactions						
Checks and Payments - 6 items						
Invoice	03/10/2008	1	NSF Checks		-25.00	-25.00
Check	03/10/2008	Bank..	NSF Checks		-10.00	-35.00
Bill Pmt -Check	03/17/2008		Commonwealth Ed...		-2,537.06	-2,572.06
Bill Pmt -Check	03/17/2008		Moose International		-450.00	-3,022.06
Bill Pmt -Check	03/17/2008		Nicor Gas		-306.39	-3,328.45

Note: Remember, you must reconcile each of your Bank Accounts including Checking, Savings, CDs, Money Market, Etc.

Example Reconciliation Report (Chapter):

8:31 AM
08/19/08

Jefferson Chapter 9999
Reconciliation Detail
1005.00 General Checking, Period Ending 07/31/2008

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						9,957.73
Cleared Transactions						
Checks and Payments - 9 items						
▶ Transfer	08/18/2008			✓	-1,500.00	-1,500.00
Bill Pmt -Check	08/18/2008	4	Bingo Bonanza	✓	-250.00	-1,750.00
Check	08/18/2008	5	Donna Clark	✓	-238.12	-1,988.12
Bill Pmt -Check	08/18/2008	7	Mike's Equipment R...	✓	-75.00	-2,063.12
Bill Pmt -Check	08/18/2008	6	Moose Charities	✓	-34.75	-2,097.87
Invoice	08/18/2008	1	NSF Checks	✓	-30.00	-2,127.87
Invoice	08/18/2008	2	NSF Checks	✓	-30.00	-2,157.87
Check	08/18/2008	NSF ...	Jefferson Bank	✓	-10.00	-2,167.87
Check	08/18/2008	NSF ...	Jefferson Bank	✓	-10.00	-2,177.87
Total Checks and Payments					-2,177.87	-2,177.87
Deposits and Credits - 3 items						
Deposit	08/18/2008			✓	34.75	34.75
Deposit	08/18/2008			✓	555.00	589.75
Deposit	08/18/2008			✓	756.00	1,345.75
Total Deposits and Credits					1,345.75	1,345.75
Total Cleared Transactions					-832.12	-832.12
Cleared Balance					-832.12	9,125.61
Register Balance as of 07/31/2008					-832.12	9,125.61
Ending Balance					-832.12	9,125.61

Note: Remember, you must reconcile each of your Bank Accounts including Checking, Savings, CDs, Money Market, Etc.



Reconcile a GENERAL CHECKING Account EXERCISE PAGES 91 & 92



ASK Lodge Participants to turn to **Page 91** in their workbook and **Chapter Participants to turn to Page 92** as you OVERVIEW the 'Reconcile a General Checking Account' exercise.



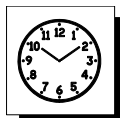
READ the exercise instructions and **IDENTIFY** where exercise data is located for the men and for the women.

- **LODGE data** – Page 91
- **CHAPTER data** - Page 92



REVIEW the following with the Participants before they begin the exercise.

- Reconciling General Checking Account 1005.00
- Start at Home view: BANKING section and Reconcile icon
- Refer back to the Procedure on Pages 85 and 86 of your Workbook to recall how to 'Begin the Reconciliation.'
- Refer back to the Procedure on Page 87 to 'Reconcile – General Checking'
- REMEMBER: If your 'DIFFERENCE' is not 0.00:
 - Click the 'Leave' button instead of 'Reconcile Now'
 - Find, and fix, your error (e.g., receipts, bills, entries)
 - Start the entire procedure over



ALLOW 20 minutes to complete the exercise.



ASK if there are any final questions before moving on to the next topic, *Adjusting Inventory Balances*.



Reconcile a GENERAL CHECKING Account (Lodge) EXERCISE

Instructions: Review the Checking Account Bank Statement below and then reconcile the account per the statement transactions.

1ST National Bank of Jefferson

NOTE:
Set
'Statement Date'
to 3/31/09

Checking

Account # 23566988987

Jefferson Moose Lodge 9999

Checking Summary

Beginning Balance	\$9957.73
Deposits & Additions	1616.00
Check Paid	506.25
Other Withdrawals, Fees & Charges	0
Ending Balance	\$11067.48

Deposits & Additions

Date	Description	Amount
3/06/2009	Deposit	\$690.00
3/13/2009	Deposit	926.00
Total Deposits and Additions		\$1616.00

Checks Paid

Check Number	<u>Date Paid</u>	Amount
150	3/18	486.25
151	3/24	20.00
Total Checks Paid		\$506.25



Reconcile a GENERAL CHECKING Account (Chapter) EXERCISE

Instructions: Review the Checking Account Bank Statement below and then reconcile the account per the statement transactions.

1ST National Bank of Jefferson

NOTE:
Set
'Statement Date'
to 3/31/09

Checking

Account # 23566988988

Jefferson Moose Chapter 9999

Checking Summary

Beginning Balance	\$1736.82
Deposits & Additions	119.50
Check Paid	36.80
Other Withdrawals, Fees & Charges	0
Ending Balance	\$1856.32

Deposits & Additions

Date	Description	Amount
3/03/2009	Deposit	\$89.50
3/17/2009	Deposit	30.00
Total Deposits and Additions		\$119.50

Checks Paid

Check Number	<u>Date Paid</u>	Amount
150	3/18	16.80
151	3/24	20.00
Total Checks Paid		\$36.80



ASK the Participants to turn to Page 93 in their Workbooks.



EXPLAIN that 'Adjusting Inventory Balances' is more commonly performed by Lodges. However, Chapters may have a need to adjust inventory if they are maintaining resale merchandise.

ALSO EXPLAIN that it is recommended that you Adjust Inventory Balance (increase or decrease the Account \$ value) on a monthly basis – prior to submitting a monthly report. This will assure account and balance accuracy.



- **REVIEW** the bullets under "When to Use"
- **ASK** Participants to look at the Inventory/COGs Table as you compare Inventory Accounts (FRU assets) with associated Cost of Goods Accounts (FRU Expenses).
 - **IDENTIFY** the common **Lodge Only Accounts**
 - Social Quarters Inventory and related SQ Cost of Goods Sold Accounts
 - Kitchen Inventory & Associated COGs Accounts
 - Gaming Inventory & Associated COGs Accounts
 - **IDENTIFY Lodge & Chapter Accounts**
 - Resale Merchandise Inventory and Associated COGs Account #s
- **IDENTIFY** how Inventory Balances are adjusted using journal entries – the procedure you will demo next.

When to Use

Prior to creating and transmitting monthly reports, a FRU’s inventory balance (e.g., social quarters, bingo, and resale merchandise inventory) must be:

- Physically recorded by the Trustees and delivered to the Administrator
- Adjusted in QuickBooks to reflect the end of the month physical inventory. Inventory Balance adjustments are made in the account general ledger (journal entries).
- \$ difference between the inventory account balance and physical inventory \$ amount.

More About Inventory Accounts

The table below identifies the account number association between inventory accounts and Cost of Goods Sold accounts.

Inventory Account #	Cost of Goods Sold (COGS) Account #
<i>Lodge Only:</i>	
Social Quarters Inventory #1330.00 Beer Inventory #1335.00 Liquor Inventory #1340.00 Wine Inventory #1345.00 Misc. Bar Merchandise	Social Quarters COGs: # 5030.00 COGS – Beer # 5035.00 COGS – Liquor # 5040.00 COGS – Wine # 5045.00 COGS – Misc. Merchandise
#1350.00 Kitchen Inventory	# 5050.00 Kitchen COGS
#1325.00 Gaming Inventory	# 5555.00 Gaming Supply Expense

Lodge & Chapter:

Resale Merchandise Inventory #1310.00 Resale Merchandise	Cost of Goods Sold – Resale Merchandise # 5005.00 COGS - Hats # 5010.00 COGS - Shirts # 5015.00 COGS - Coats # 5020.00 COGS - Miscellaneous
--	--

Using Journal Entries

Journal Entries are used primarily to adjust an inventory balance. Recall that journal entries are made only if:

- Initial account balance was entered incorrectly
- Transaction was incorrectly charged to the wrong Chart of Account and a monthly reporting period has passed



ASK the Participants to turn to Page 94 in their workbooks and follow along with you as you DEMO how to Adjust Inventory Balances in QuickBooks.



BEFORE you begin the **DEMO**:

- **REMIND** Participants that Journal Entries (Ledger screen) is accessed by clicking on an account from the Chart of Accounts.



ASK Participants to watch as you **DEMO** the steps to the right – using the '5050.00 Kitchen COGs' account.



POINT OUT the following as you slowly demo the steps:

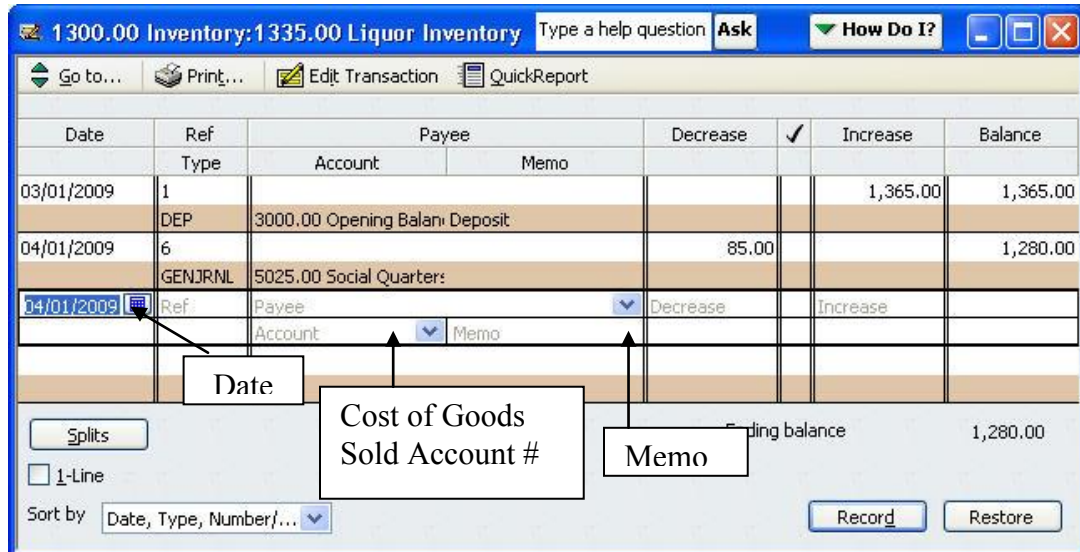
- **STEPS 1 & 2:** Open the Account that you want to adjust from the Chart of Accounts (e.g., 5050.00 Kitchen COGs)
- **STEP 3:** Date of the adjustment (last day of the month, or date physical inventory was taken)
- **STEP 4:** Tab to the Increase or Decrease column to enter the adjusted \$ amount
- **STEPS 5 & 6:** Drop down to choose COGS Account #
- **STEP 7:** Recommend entering 'Monthly Inv Adj' in Memo
- **STEP 8:** Record and note adjusted \$ amount in the Balance column at the right



IDENTIFY the additional resources for Adjusting Inventory Balance.

 To Adjust an Inventory Balance

1. In the **Home** view **Company** section, click the **Chart of Accounts** icon.
2. Double-click the Inventory **Sub-account** number you wish to adjust the Dollar value of (e.g., 1335.00 Liquor Inventory). *The General Ledger Account screen for the selected Inventory account opens*



3. In the **Date** field, click the **Calendar** Icon and select the Inventory Date (or manually enter the Inventory Date).
NOTE: Date should be the last day in the month of the current monthly reports, or the date the physical inventory was taken.
4. Tab to the **Decrease** Column and enter the Dollar amount by which you wish to *lower* the Inventory Dollar Value, OR
 - a. Tab to the **Increase** Column and enter the Dollar amount by which you wish *to raise* the Inventory Dollar Value.
5. Tab to the **Account** field.
6. Enter the corresponding **Cost of Goods Sold** account number in the **Account** field
7. Enter the words "**Monthly Inventory Adjustment**" in the Memo field.
8. Click the **Record** button. **NOTE:** The adjusted balance value will appear in the Balance column and the active field moves to the next available General Ledger line



- MI QuickBooks Resource Manual - Using QuickBooks Accounts; Working with Journal Entries
 - QuickBooks Training Job Aid, Page 15

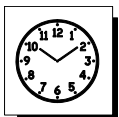


ASK Participants to turn to Page 95 in their workbook.



READ the exercise instructions and **EXPLAIN** how to complete the activity. **IDENTIFY** where exercise data is located for the men and for the women.

- **LODGE data** – Social Quarter Inventory Adjustment box in the middle of Page 95
- **CHAPTER data** – Resale Merchandise Inventory Adjustment box at the bottom of Page 95.



ALLOW 10-15 minutes to complete the exercise.



ASK if there are any final questions before moving on to the next topic, *Backing Up FRU Financial Data*.



Instructions: Assume inventory has been physically compiled to prepare for a monthly report transmit. Assume, also, that some inventory adjustments need to be made in the QuickBooks Chart of Accounts before the monthly transmit can occur.

1. Refer to the Inventory Adjustment data below. Access the appropriate sub-account and its related ledger. Make the journal entry to reflect the inventory adjustment shown in the box below. Use the last day of the current Monthly Report as the Inventory Date.

Social Quarters Inventory Adjustment (Lodge Only)

Enter the following monthly inventory adjustments

#1340.00 Wine Inventory

General Ledger Shows = \$432.50

Physical inventory Shows = \$400.00

Decrease Account 1340.00 Dollar Value by = \$ 32.50

(#5040.00 – COGS Wine Account)

Resale Merchandise Inventory Adjustment (Lodge AND Chapter)

Enter the following monthly inventory adjustments.

#1310.00 Resale Merchandise Inventory

General Ledger Shows = \$ 153.18

Physical Inventory Shows = \$ 126.18

Decrease Account 1310.00 Dollar Value by = \$ 27.00

(#5020.00 COGS - Miscellaneous Account)



ASK the Participants to turn to Page 96 in their workbooks.



SUMMARIZE the **KEY POINTS** in the 'When to Use' paragraphs.



- **BACKUP**, or save a copy, of your QuickBooks database – your FRU's financial information – before transmitting a monthly report as a protective measure (e.g., in the event that you lose data or your data becomes corrupt).

- **BACKUP** to an external device (e.g., like a thumb drive or CD). Do not backup to your computer

- **READ** the Note about the backup prompt every time you exit QuickBooks.



ASK Participants to follow along with you as you **DEMO** how to back up a FRU's financial data (or the FRU's QuickBooks database)

- **STEPS 1 & 2:** Access the '**Save File: Type**' window to choose:
 - 'Backup Copy' option
 - Next button

When to Use

The **Save, Copy, or Backup** function in QuickBooks is used to make a copy of your Fraternal Unit Financial information. This copy should be made to an external device so that it can be removed and stored away from the computer in the event that something should happen to your computer. Storing a backup copy on a thumb drive or flash drive will enable you to install the backup copy to a new or different computer in an emergency situation.

***Note:** Each time you exit QuickBooks, you will be asked if you would like to backup the data. If you opt to perform a software backup, you will not be asked again until three (3) days have passed.*

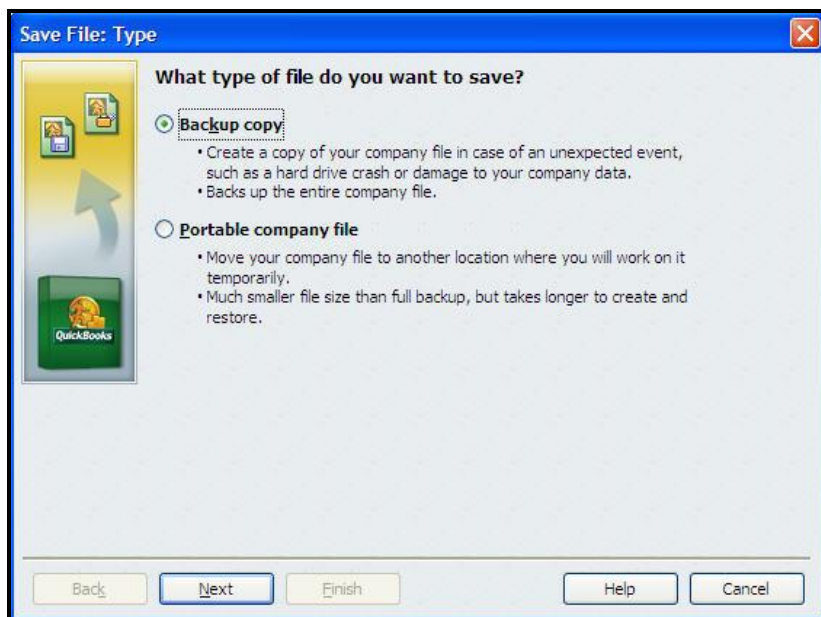
To Back Up your Financial Data

Follow the steps below to backup FRU financial information.

- 1 From File, select **Save Copy or Backup**.
The 'Save File:Type' window appears.

- 2
 - a. Select **Backup Copy**.

 - b. Click **Next**.



(continued on the next page)



ASK the Participants to turn to Page 97 in their workbooks.



CONTINUE with the Backup DEMO.

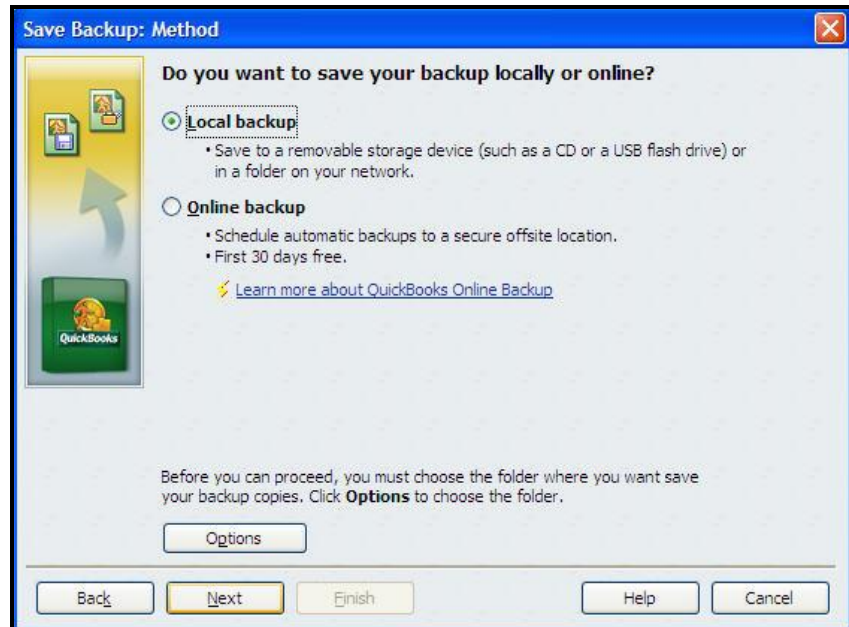
- **STEP 3:** Access the **'Save Backup: Method'** window to select:
 - 'Local Backup' method
 - Options to change the backup location
 - Next button

- **STEP 4:** Access the **'Save Backup: When'** window to select:
 - 'Save right now' option
 - Next button
 - POINT OUT the Note at the bottom of the screen prompting you to insert your removable storage device (e.g., thumb drive, CD, etc.)

☞ Continue with the steps below to choose your backup method and timeframe.

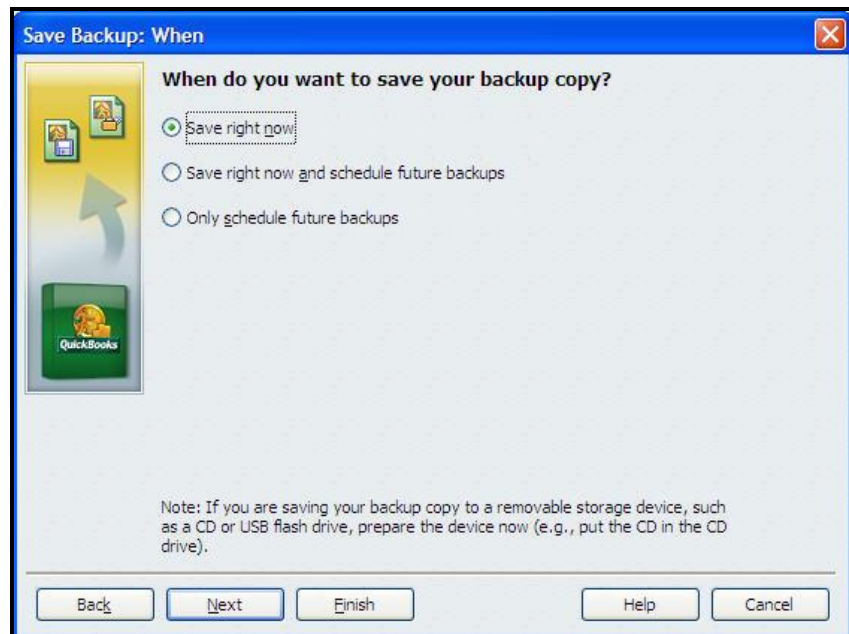
3. From the 'Save Backup: Method' window:

- a. Select **Local Backup**.
- b. Select **Options** to change the location for the Backup File.
- c. Click **Next**.



4. From the 'Save Backup: When' window:

- a. Select **Save right now**.
- b. Click **Next**.



(continued on next page)



ASK the Participants to turn to Page 98 in their workbooks.



CONTINUE with the Backup DEMO.

- **STEP 5:** Access the **'Save Backup to...'** window to select:
 - The Backup File Name
 - Note the name that automatically populates in the 'File Name' field.
 - RECOMMEND that Participants use the auto-defined file name – which includes the backup date and time. This will help to quickly locate the latest backup file if you need to 'restore' your database at another time.
 - Save

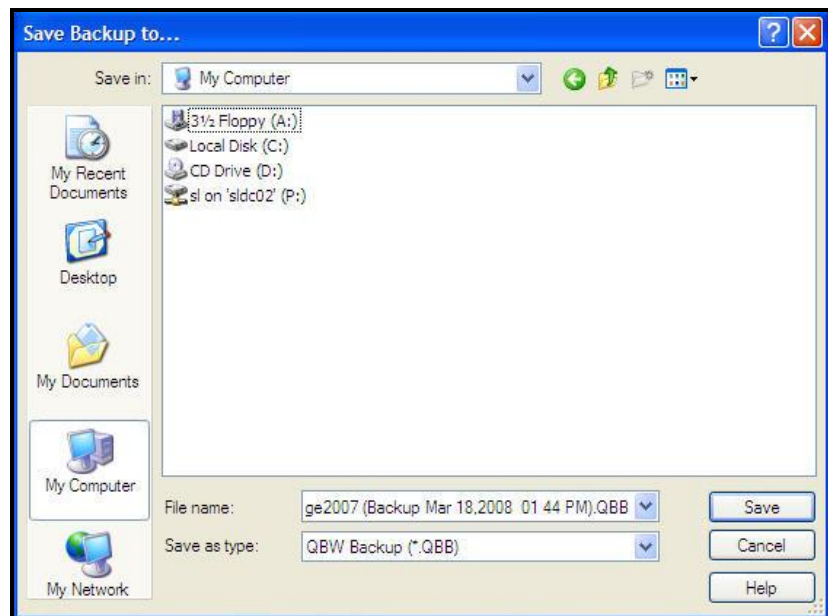
- **STEP 6:** Look for the 'QuickBooks Information' prompt; alerting you that your backup was successful
 - OK to return to QuickBooks



IDENTIFY the additional resources for Backing up a FRU Database.

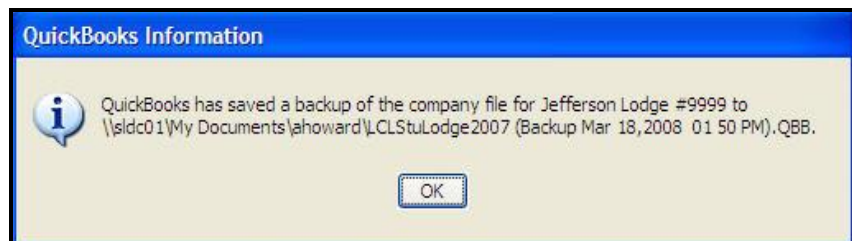
☞ Continue with the steps below to choose your backup location and backup file name.

5. From the 'Save Backup to...' window:
 - a. Note the predefined File Name (includes date & time of backup).
 - b. Click **Save**.



NOTE: Use the predefined File Name. It will give you a good reference for locating the latest backup file in the event that you need to restore the database.

6. When the Backup Information prompt appears, click **OK** to return to QuickBooks.





ASK the Participants to turn to Page 99 in their workbooks.



EXPLAIN that creating and transmitting a monthly report is a function that is performed by LCL.

- **TELL** Participants that the procedure has been included here to show you how QuickBooks and LCL work together to transmit monthly reports (e.g., the P&L Statement and Balance Sheet) to Moose International.
- **RECALL** that QuickBooks, alone, cannot transmit to Moose International.



ASK Participants to follow along with you as you DEMO the procedure for Creating & Transmitting Monthly Reports.

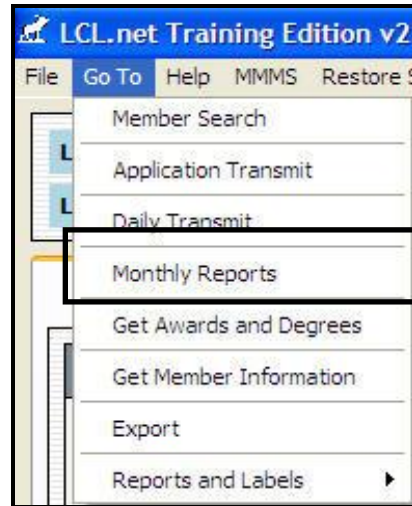


- **TELL** Participants to minimize QuickBooks if they already have it open already. **DO NOT CLOSE QuickBooks!**
- **STEPS 1 & 2: Open LCL** and access the Monthly Reports from the 'Go To' option in the Menu Bar.
- **STEP 3: POINT OUT** how you will use the 'Balance Sheet' and 'Profit and Loss' tabs in the Monthly Reports window to retrieve accounting data for your reports.
 - **DEMO** how to create a **P&L Report**
 - **DEMO** how to create a **Balance Sheet**
 - **READ** the Notes and STEP 3c. TELL Participants that you will DEMO the 1st Time Transmit procedure next.
- **STEP 4: READ** and **EXPLAIN** the Transmit note.

To Transmit a Required Report

Follow the steps below to access monthly reports to view and update a P&L statement data.

1. Open **LCL.netV2.2**.
2. In the **Menu bar**, click **Go To** and drop down to **Monthly Reports**.

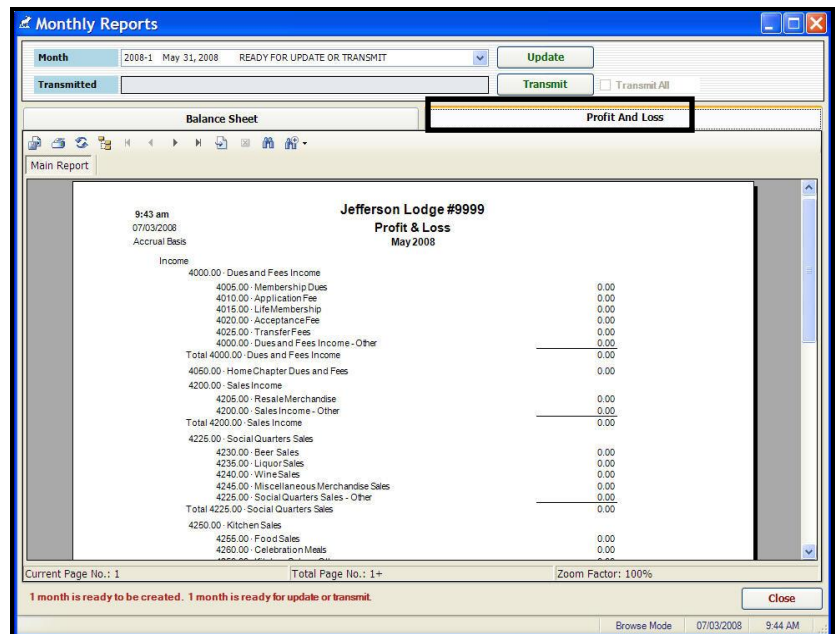


3. *Balance Sheet* and *Profit and Loss* reports appear.

- a. Click **Profit And Loss tab** to view statement.
- b. Click **Create** to connect to QuickBooks and retrieve the Accounting Data for the Month.

NOTE: Refer to the *First Time Transmit* procedure in Appendix A of this manual if the *QuickBooks – Application with No Certification* window appears

- c. Click **Update** anytime before the Reports have been transmitted to MI & update the Accounting Data for that Month.



NOTE: *Monthly Reports can be created any time after the previous months reports have been transmitted.*

4. Click **Transmit** to send the Monthly Reports to Moose International.

NOTE: *Cannot be performed until after the last day of the month to be transmitted*



ASK the Participants to turn to Page 100 in their workbooks.



REMIND Participants that you just completed the procedures to prepare for, create, and transmit the required monthly reports for Moose International.

- You reconciled bank statements, adjusted inventory balances, and opened LCL to create and transmit the P&L and Balance Sheet.

TELL Participants that QuickBooks contains a number of predefined reports that FRUs can run to help simplify their reporting data and analyze their financial trends from year to year.

- REMIND Participants that the QuickBooks reports can be generated and printed WITHOUT LCL.



ASK Participants to follow along with you as you DEMO the QuickBooks REPORT CATEGORIES and REPORT TYPES.



- SHOW Participants how to select a REPORT CATEGORY and then choose a REPORT TYPE within that category.
- SHOW Participants where the REPORT DESCRIPTIONS are located.
- SHOW Participants how to DISPLAY or PRINT a report. OVERVIEW data displayed on a report.



IDENTIFY the additional resources for QuickBooks Reports.

Definition

QuickBooks has a reporting function (and a series of default templates) that can, and should, be used for FRU operations. These reports are NOT required by Moose International; they do NOT work in conjunction with LCL, but can help to simplify FRU tasks or operations.

To Create and View Reports:

Follow the steps below to create or view reports using the QuickBooks reporting templates:

1. From the **Home** page, click the **Report Center** icon. The Report Center window appears:



2. Choose a **report category** (note the report descriptions at the right).
3. **Select a report** by clicking once on the name.
4. If desired, adjust the report time period (e.g., Date Range drop down list or From and To date entry).
5. Choose **Print**





ASK Participants to turn to Page 101 in their workbook.



OVERVIEW the PURPOSE and CONTENTS of Appendix A.

- Includes **alternative procedures** to the basic procedures covered in class (e.g., QuickAdd)
- Identify steps for **procedures that are not common to all FRUs** (e.g. Write Checks, Create Unemployment Tax Liability).
- Identify **sub-procedures that were referenced when the basic QuickBooks procedures were covered** (e.g., First Time Transmits)
- Includes additional begin-to-end procedures for unique processes (e.g., Bingo Process & Procedures and NSF Process & Procedures).

REVIEW the table to OVERVIEW the contents of Appendix A – the Procedure Name and When to Use the Procedure.



TELL Participants that you will DEMO the procedures contained in Appendix A based upon the needs of your training audience. Make sure you DEMO the following procedures before class ends:

- Report LCL Errors (Page 110)
- Restore QuickBooks Database (Page 111)



ASK Participants to turn to **Page 110** in their workbook to review the *Report LCL Errors* procedure, or turn to Page 102 to begin the review of all procedures contained in this Appendix.

Appendix A – Additional Processes & Procedures PAGE 101

Contents

Appendix A contains additional processes and procedures that you may have occasion to use when working with QuickBooks at your FRU.

Use this procedure...	To...
'Quick Add' a New Vendor	Add a new Vendor while completing a business transaction
'Quick Add' a New Customer	Add new Customer while completing a business transaction
Write Checks	Create manual checks. NOTE: Otherwise follow 'Enter Bill / Pay Bill' procedures covered in Section 5 of this manual
Work with Journal Entries	Adjust Inventory Balance (\$ Amounts) if necessary
Create Unemployment Tax Liability	Create Unemployment Tax Liability - NOTE: Includes practice exercises
Report LCL Errors	Report a pop-up error message to Moose International for troubleshooting assistance
Restore QuickBooks Database	Restore a corrupted QuickBooks database to an earlier/saved database
First Time Transmit Procedure	Understand how QuickBooks works with LCL to transmit monthly reports.
Refer to this process ...	To...
Bingo Process & Procedures	- Add sub-accounts, items, classes for Bingo - Create Bingo Sales Receipts & Make Deposits - Enter & Pay Bingo Bills - NOTE: Includes practice exercises
NSF Process & Procedures	- Enter NSF check amount and related fees - Record repayment of NSF check amount and fees - NOTE: Includes practice exercises

INSTRUCTOR NOTE: Follow the instructions on this page if you have directed Participants to this page when you covered the 'Add a New Vendor' procedure in Lesson 3.



EXPLAIN that if a Vendor has not been entered in advance, it can be added at the time the transaction is entered using Quick Add.



POINT OUT the following:

- If you use Computer Checks, it is necessary to enter the complete address information for the Vendor.

- If you handwrite checks, the Vendor name is the only required field to enter. Additional information, however, can be entered if you desire.

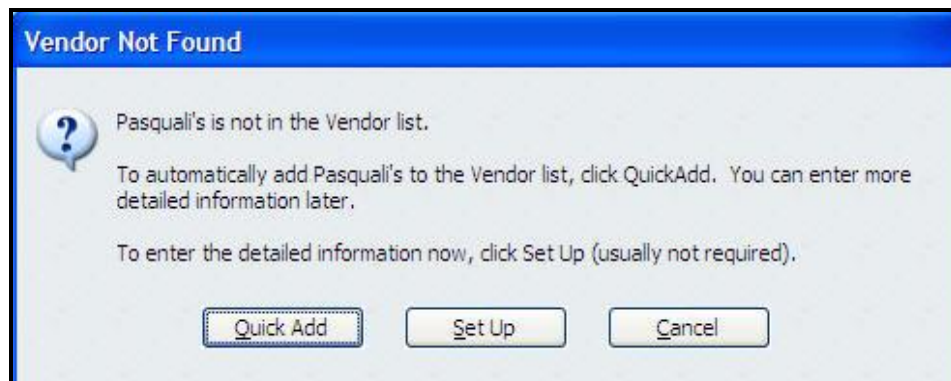


- **ASK** the Lodge Participants to return to Page 41 in their workbook to complete the "Add a New Vendor" exercise.

- **ASK** Chapter Participants to return to Page 42 in their workbook to complete the "Add a New Vendor" exercise.

Follow the steps below to add a New Vendor using the QuickBooks 'Quick Add' feature.

1. From the **Home** view, click **Vendor** section.
2. Access the **desired transaction** (e.g., Enter Bills Icon).
3. In the Vendor field, enter the **Vendor Name**.
4. In the Vendor Not Found window, click the **Quick Add** button.



NOTE¹: The Vendor is added to the **Vendor** list. You will not see the Vendor list at this time.

NOTE²: Selecting the 'Set Up' button will take you to the New Vendor Screen described in Lesson 3 of this manual.

INSTRUCTOR NOTE: Follow the instructions on this page if you have directed Participants to this page when you covered the 'Add a New Customer' procedure in Lesson 3.



EXPLAIN that if a Customer has not been entered in advance, it can be added at the time the transaction is entered using Quick Add.



- **ASK** the Participants to return to Page 45 in their workbook to complete the "Add a New Customer" exercise.

Follow the steps below to add a New Customer using the QuickBooks 'Quick Add' feature.

1. From the **Home** view, click **Customer** section
2. Access the **desired transaction** (e.g., Create Sales Receipt Icon)
3. In the Customer: Job field, enter the **Customer Name**
4. Press **Tab**.
5. In the Customer:Job Not Found window, click the **QuickAdd** button.



NOTE¹: The Customer is added to the **Customer: Job** list. You will not see the Customer Job list at this time.

NOTE²: Selecting the 'Set Up' button will take you to the New Customer Screen described in Lesson 3 of this manual.



ASK the Participants to turn to Page 104 in their workbooks.



SUMMARIZE key points about WHEN TO USE this procedure.

- For a one-time payment
- For a Manual Payroll Check



ASK Participants to follow along with you as you DEMO or REVIEW the procedure for Writing Checks.

- STEP 1: Access the 'Write Checks' window from the Write Checks icon in the Banking section on the Home page.
- STEP 2a – 2d: demo and explain fields
- STEP 3: QuickAdd if necessary
 - Review PAYEE NOTES

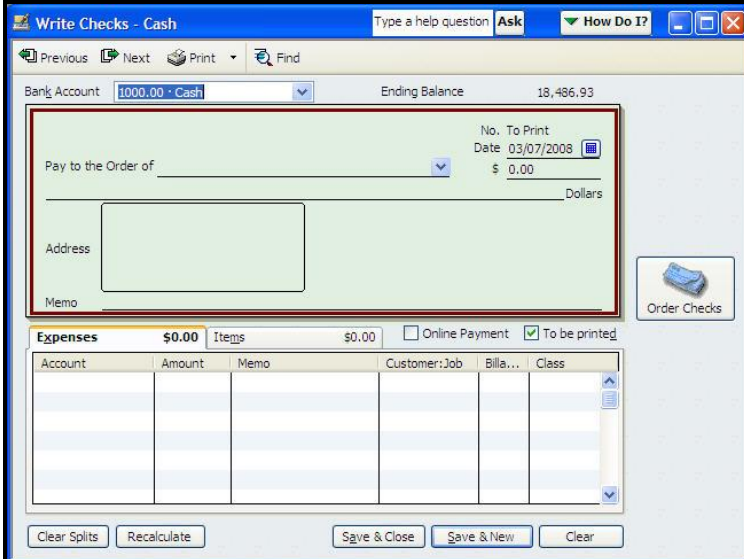
When to Use

There may be situations in which a check must be written without having a formal bill entered in advance. Some occasions for writing checks, instead of Enter Bill – Pay Bill, might include manual payroll processing or a one time only payment. Even if the check is hand written, it must be recorded in QuickBooks.

To Write a Manual Payroll Check

1. From the **Home** view **Banking** section, click the **Write Checks** icon.

2.
 - a. Select the **Bank Account** (from which check will be written).
 - b. Correct the **Check Number** if necessary
 - c. Enter the **date** of the check.
 - d. At Pay to the Order of, drop down to select the **Payee**, or type Payee's name.



3. If Payee's name is not found, use Quick Add to enter the Payee's name.



Payee Notes:

1. Any name entered here **MUST** be entered in QuickBooks database.
2. Use **Quick Add** to add Payee name if not found in database.
3. **Identify Payee** as: Vendor, Customer, Employer, or Other.

(continued on next page)



ASK the Participants to turn to Page 105 in their workbooks.



CONTINUE to DEMO the steps for Writing a payroll check.

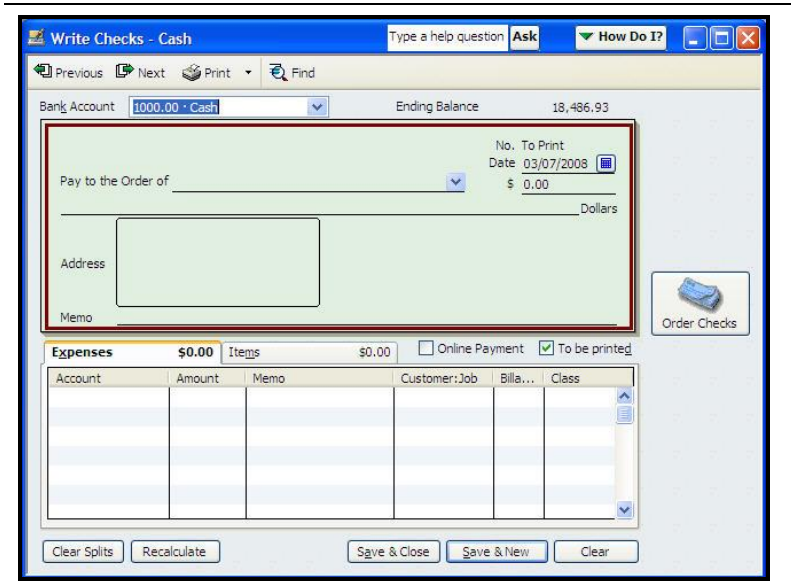
- STEPS 4 – 9
- REFER TO and EXPLAIN the Notes in Steps 5 and 8



IDENTIFY the additional resources for Writing Checks.

☞ Continue with the steps below to finish writing a manual payroll check:

- 4 Click **OK** to return to Write Checks screen.



- 5 Enter the **check amount**.

NOTES:

1. Payee information automatically entered in address field. Press Enter to change lines in the Address Field.
2. Check amount automatically written on the Dollars Line.

- 6 Enter a brief description in the **Memo** field.
- 7 If the check is to be computer printed, check the **"To Be Printed"** box.
- 8 Select the first line in the Account column and use the drop down list to **choose the balance sheet account** from which the check will be paid.

NOTE: If the check will be charged to multiple accounts:

1. Select additional accounts on subsequent lines.
2. Divide the total amount of the check between the accounts.

- 9 Choose **Save & Close** to record the check and close the window.





ASK the Participants to turn to Page 106 in their workbooks.



SUMMARIZE key points about WHEN TO USE this procedure.

- When adjusting inventory balances (e.g., Cost of Goods or Resale Merchandise) prior to transmitting a monthly report
- When working with Non Sufficient Fund (NSF) transactions
- When entering unemployment tax liabilities



REVIEW the Journal Entry Guidelines table.



IDENTIFY how column headings can be titled differently, depending upon the type of transaction you are making.

- '**Decrease**' column may appear as '**Payment**' column
- '**Increase**' column may appear as '**Deposit**' column



Tell the Chapter Participants that we no longer depreciate paraphernalia. If they need assistance in adjusting their QB, they may reference the Recorder Handbook.

When to Use

Though journal entries are primarily made at the end of the month to balance a monthly statement, they are also used to offset debits and credits associated with an NSF transaction. Journal entries need to be planned carefully – and entered with the following guidelines in mind. If necessary, contact Moose International for assistance

Guidelines

TO...	ENTER the adjustment in...
Increase Asset Account Balance (including Bank Accounts)	INCREASE or DEPOSIT column (depends upon the type of account being adjusted)
Decrease Asset Account Balance (including Bank Accounts)	DECREASE or PAYMENT column (depends upon the type of account being adjusted)
Increase Equity Account Balance (e.g., Opening Balance Equity)	INCREASE column
Decrease Equity Account Balance (e.g., Opening Balance Equity)	DECREASE column

CASH Account Headings are:

The screenshot shows the QuickBooks interface for a CASH account. The window title is "1300.00 · Inventory: 1305.00 · Resale Merch...". The interface includes a menu bar with "Go to...", "Print...", "Edit Transaction", and "QuickReport". Below the menu bar, there are two callout boxes: "Payment" pointing to the "Decrease" column and "Deposit" pointing to the "Increase" column. The main table displays the following data:

Date	Ref	Payee	Memo	Decrease	Increase	Balance
06/27/2006					153.18	153.18
	DEP	3000.00 · Opening Bal E Account	Opening Balance			
03/12/2008	9	SQ		0.00		153.18
	RCPT	1199.00 · Undeposited Mdse	resale sales			
03/18/2008		Lodge		23.00		130.18
	GENJRN	5000.00 · Cost of Good Inventory	Adjustment			
03/18/2008	Ref	Payee	Memo	Decrease	Increase	
		Account				
Ending balance						130.18

At the bottom of the interface, there are buttons for "Splits", "1-Line", "Sort by" (set to "Date, Type, Number/..."), "Record", and "Restore".

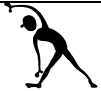


ASK the Participants to turn to Page 107 in their workbooks.



SUMMARIZE key points about WHEN TO USE this procedure.

- To enter unemployment tax liabilities associated with your state form
- Liability and expense for the tax is made by a journal entry; payment is made from Liability Account # 2210.00
- Show as a expense on the Income Statement



OPTIONAL EXERCISE:

Lodge Participants can practice creating unemployment tax liabilities by creating journal entries for the tax data shown in the table to the right.



OPTIONAL EXERCISE:

Chapter Participants can practice creating unemployment tax liabilities by creating journal entries for the tax data shown in the table to the right.

When to Use

Unemployment tax liabilities are calculated on the form received from your state. These figures must be entered into QuickBooks as a Journal Entry for proper distribution to the Chart of Accounts and to show as an expense on the Income Statement.

- Unemployment taxes post to the Balance Sheet as a liability.
- Unemployment tax amounts are the FRU’s responsibility; they are not deducted from the employees’ paychecks.
- The liability and expense for the unemployment tax is established by a Journal entry; payment is made from the Liability Account 2210.00.
- If the Liability is not established prior to making payment, a negative balance will appear in the COA and on the Balance Sheet.



Create a Journal Entry for Unemployment Taxes

Instructions: Refer to the table below to create a journal entry for unemployment taxes:

Payroll Taxes-Lodge	Account #5115.00	(Debit) \$ 63.50
Payroll Taxes-SQ	Account #5135.00	(Debit) \$200.00
Payroll Tax Liability	Account #2210.00	(Credit) \$263.50



Create a Journal Entry for Unemployment Taxes

Instructions: Refer to the table below to create a journal entry for unemployment taxes:

Payroll Taxes-Chapter	Account #5115.00	(Debit) \$23.50
Payroll Tax Liability	Account #2210.00	(Credit) \$23.50



ASK the Participants to turn to Page 108 in their workbooks.



SUMMARIZE key points about WHEN TO USE this procedure.

- Follow these steps if you receive an LCL error when attempting to transmit a file to Moose International.
- Following these steps will help Moose International troubleshoot your problem.



DEMO the procedure for reporting an LCL Error to Moose International.

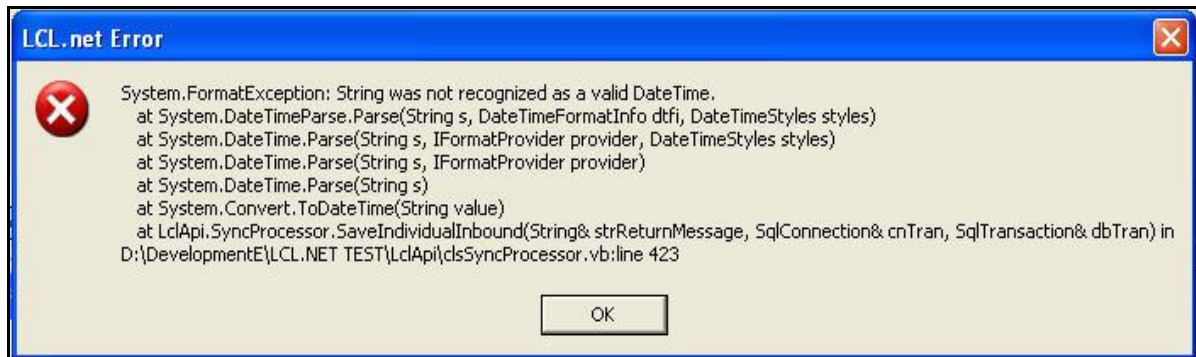
NOTE: Do not close the Error window prior to performing these steps.



IDENTIFY the additional resources for Reporting LCL Errors.

When to Use

You may, on occasion, encounter a transmission error when attempting to transfer a file to Moose International. A window similar to the one displayed below will alert you that an error has occurred. If you receive a system error, do not close the window, you will need to copy the error message content and send it to Moose International for troubleshooting purposes (see the procedure below).



To Report an LCL Error

Follow the steps below to report a system error to the Moose International Call Center.

1. **Open up Word** or WordPad.
2. Click somewhere in the error message and press the **Alt+PrtScrn** keys.

NOTE: This will copy the error screen and provide troubleshooting details for Moose International.

3. **Open your Word document** and click **Edit** on the Menu bar. Scroll down to select **Paste**.
4. Save/Name the Word document.
5. Email the Word document to helpdesk@mooseintl.org





ASK the Participants to turn to Page 109 in their workbooks.



SUMMARIZE key points about WHEN TO USE this procedure.

- Restore function allows you to restore your FRU's QuickBooks database (financial information) in the event that you lost files, or have corrupted files.



Contact Moose International before you perform this procedure.

You risk losing all your data if you are unfamiliar with the correct procedure!

When to Use

The 'Restore' function allows you to restore your FRU financial information (QuickBooks Files) using the backup file saved on your computer or removable storage device. This provides you with the ability to retrieve your FRU financial data in the event you have computer or software problems.



DO NOT use the Restore function before calling the Moose International Call Center!

Performing a restore will overwrite all program data and return the records to the restore point (date) selected. All financial data entered AFTER the restore date will be lost!





ASK the Participants to turn to Page 110 in their workbooks.



SUMMARIZE key points about WHEN TO USE this procedure.

- If you are having trouble transmitting a monthly report for the first time
- If you cannot successfully connect to QuickBooks to retrieve accounting data
- If the 'QuickBooks Application with No Certificate' window appears.



DEMO the procedure for a 1st Time Monthly Transmit.

- STEPS 1 – 3 shown at the right on the 'QuickBooks Application with No Certificate' screen.



IDENTIFY additional resources for 1st Time Transmits.

Follow the steps below if you are:

- Transmitting a monthly report for the first time, or
- Attempting to connect to QuickBooks to retrieve the accounting data AND the ‘QuickBooks – Application with No Certificate’ box appeared (alerting you that QuickBooks is NOT open).



STEP 1: Click **Yes always;**
allow access even if
QuickBooks is not running

STEP 2: Click **Allow this Application to access personal data such as Social Security Numbers and customer credit information**

STEP 3: Click **Continue**
(and then **Yes** and **Done** when prompted)





ASK the Participants to turn to Page 111 in their workbooks.



EXPLAIN the design of the **PROCEDURE OVERVIEW** table.



- **Contains 10 mini procedures** that should be followed when working with Bingo transactions and related accounting entries in QuickBooks.

➤ **Each mini procedure contains:**

- NAME of each mini procedure
- LESSON REFERENCE to the basic procedure covered earlier in this workbook (e.g., 'Add a New Sub-Account') for Participant recall.
- EXAMPLE ACCOUNT #s
- STEP NOTES (where applicable)
- **NOTE:** *IF a basic procedure was NOT previously covered in the training, it is included here in the Appendix (e.g., Create a Bingo Receipt).*



ASK Participants to refer to the Table on Page 111 as you OVERVIEW how to:

1. Add Bingo Sub-Accounts
2. Add Bingo Items
- 3.** Add Bingo Classes

Procedure Overview

The table below identifies all of the QuickBooks procedures associated with the FRU Bingo ‘process.’ Examples and notes are included for each procedure. If you need to recall how to complete one of these procedures, refer back to the training manual lesson identified under each procedure name.

Note: Procedure 6 ‘Create a Bingo Receipt’ follows the table.

Procedure		Examples	Notes
1	<p>Add Bingo Sub-Accounts</p> <p><i>See Lesson 2</i></p>	<p>Enter these sub-accounts:</p> <ul style="list-style-type: none"> ▪ 1006.00 Bingo Checking ▪ 2320.00 Bingo Sales Tax Liability (if required by your state) ▪ 4505.00 Bingo Admissions & Card Sales ▪ 4515.00 Bingo Concessions or Food Sales ▪ 5505.00 Bingo Prizes & Jackpots Expense ▪ 5510.00 Bingo Supply Expense ▪ 5515.00 Bingo Donations ▪ 5520.00 Bingo Utility Expense (Lodges) 	<p>Under these Parent Accounts:</p> <ul style="list-style-type: none"> ▪ 1000.00 Cash ▪ 2300.00 Other Liabilities ▪ 4500.00 Bingo Income ▪ 4500.00 Bingo Income ▪ 5500.00 Bingo Expense ▪ 5500.00 Bingo Expense ▪ 5500.00 Bingo Expense ▪ 5500.00 Bingo Expense
2	<p>Add Bingo Items</p> <p><i>See Lesson 2</i></p>	<p>Enter these items:</p> <ul style="list-style-type: none"> ▪ 2320 Bingo Sales Tax Liability ▪ 4505 Bingo Admissions and Card Sales ▪ 4515 Bingo Concessions or Food Sales ▪ 5505 Bingo Prizes & Jackpots ▪ 5510 Bingo Supplies ▪ 5515 Bingo Donations ▪ 5520 Bingo Utilities (Lodges) 	<p>For these Sub-Accounts:</p> <ul style="list-style-type: none"> ▪ 2320.00 Bingo Sales Tax Liability ▪ 4505.00 Bingo Admissions& Card Sales ▪ 4515.00 Bingo Concessions or Food Sales ▪ 5505.00 Bingo Prizes & Jackpots Expense ▪ 5510.00 Bingo Supply ▪ 5515.00 Bingo Donations ▪ 5520.00 Bingo Utility Expense (Lodges)
3	<p>Add Bingo Class</p> <p><i>See Lesson 2</i></p>	<ul style="list-style-type: none"> ▪ Bingo 	<p>To classify transactions associated with Bingo.</p>

(continued on the next page)



ASK the Participants to turn to Page 112 in their workbooks.



ASK Participants to refer to the Table on Page 112 as you CONTINUE to OVERVIEW Bingo mini procedures 4 - 10.

4. Add a Bingo Vendor
5. Add a Bingo Customer
- 6. Create a Bingo Receipt (procedure follows on the next page)**
7. Make Bingo Deposits
8. Enter Bingo Bills
9. Pay Bingo Bills
10. Adjust Bingo Inventory (if necessary)



ASK the Participants to turn to Page 113 to learn how to 'Create Bingo Receipts.'

Procedure Overview, cont.

Procedure		Examples	Notes
4	Add Bingo Vendor <i>See Lesson 3</i>	<ul style="list-style-type: none"> ▪ Bingo Bonanza 	Remember: QuickBooks will not allow Vendor and Customer names to be the same!
5	Add Bingo Customer <i>See Lesson 3</i>	<ul style="list-style-type: none"> ▪ Bingo 	
6	Create a Bingo Receipt <i>See 'Enter a Bingo Receipt' procedure on the next page.</i>	Single receipt for all money collected: <ul style="list-style-type: none"> ▪ Bingo Admissions and Card Sales ▪ Bingo Concessions or Food Sales ▪ Bingo Sales Tax Collected ▪ Bingo Prizes & Jackpots* 	Item #s: <ul style="list-style-type: none"> ▪ 4505 ▪ 4515 ▪ 2320 ▪ 5505
7	Make Bingo Deposits <i>See Lesson 4</i>	To match Bingo Receipts created in Procedure 6	
8	Enter Bingo Bills <i>See Lesson 5</i>	<ul style="list-style-type: none"> ▪ 'Bingo Bonanza' Supplies ▪ <i>Note: Lodge Utilities and Donations (e.g., Boy Scouts) paid out of '1006.00 Bingo Checking' Account</i> 	<ul style="list-style-type: none"> ▪ 5510.00 Bingo Supplies ▪ 5515.00 Bingo Donation
9	Pay Bingo Bills <i>See Lesson 5</i>	<ul style="list-style-type: none"> ▪ 'Bingo Bonanza' Supplies ▪ <i>Note: Lodge Utilities and Donations (e.g., Boy Scouts) paid out of '1006.00 Bingo Checking' Account</i> 	
10	Adjust Bingo Inventory (if necessary) <i>See Lesson 6</i>	Bingo Inventory Account <ul style="list-style-type: none"> ▪ 1320.00 	Cost of Good Sold Account <ul style="list-style-type: none"> ▪ 5510.00 Bingo Supply Expense



ASK the Participants to watch, or follow along with you, as you DEMO the procedure for Creating a Bingo Receipt.

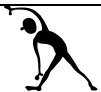
- Similar procedure and screens used when creating Sales Receipts in Lesson 4.
- Uses the Sales Receipt template that Participants are already familiar with.
- Requires multiple Item entries when creating the receipt



DEMO how to create a Bingo Receipt using the Create Sales Receipt icon from the QuickBooks Home view and selecting the Sales Receipt template.

INSTRUCTOR NOTE: You may need to add the following Items if they are not already created:

- Admissions and Cards Sales
- Bingo Concessions or Food Sales
- Sales Tax Collected
- Prizes and Jackpots



OPTIONAL EXERCISE:

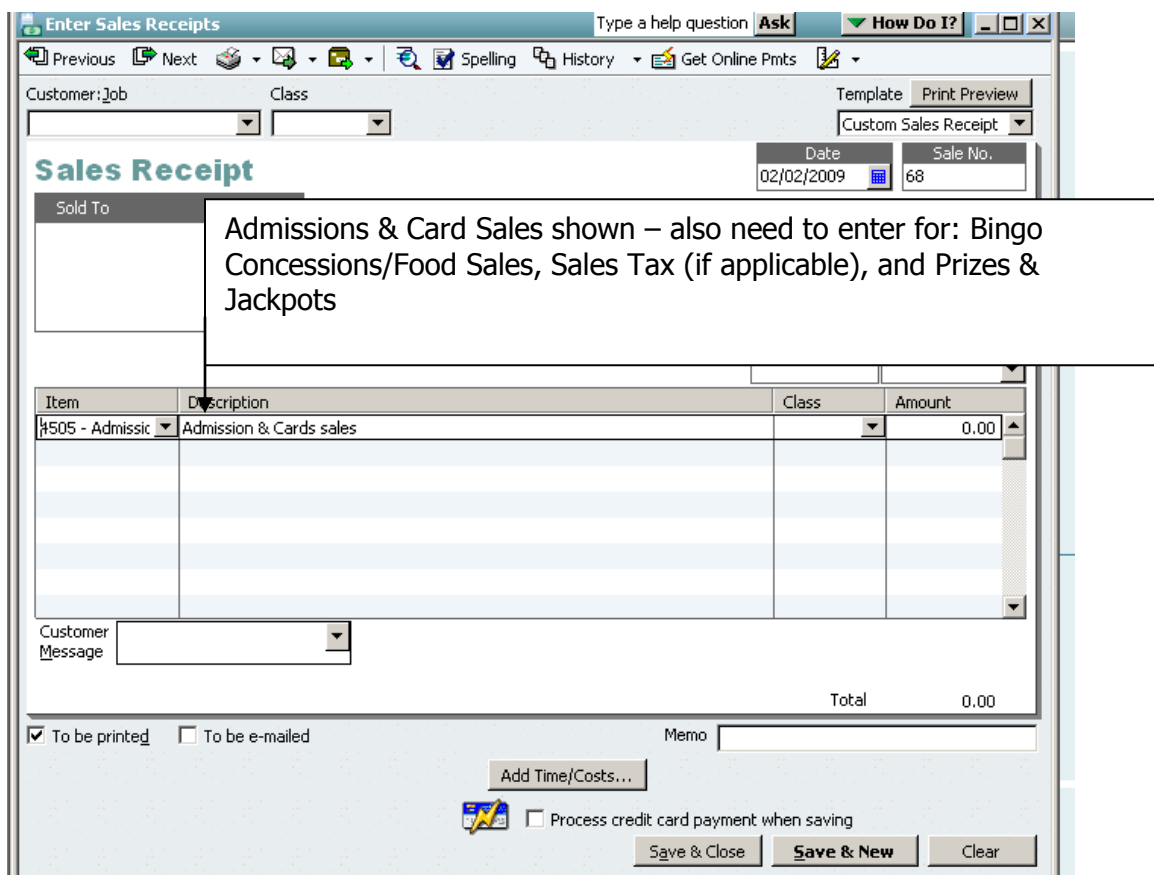
If interested, Participants can practice Creating a Bingo Receipt by following the instructions on Page 114.



📄 To Create a Bingo Receipt, cont.

Follow the steps below to enter total receipts and payouts associated with Bingo Receipts.

1. From **Home** view, click **Create Sales Receipts**.
2. From the **Item** drop-down, choose **Admissions and Card Sales**.
3. In the **Amount** column, enter total amount of monies collected **for admissions and card sales**.
4. From the **Item** drop-down, choose **Bingo Concessions or Food Sales**.
5. In the **Amount** column, enter total amount of monies collected **for concessions and food sales**.
6. From the **Item** drop-down, select **Sales Tax Collected** (if required by your state).
7. In the **Amount** column, enter total amount of **sales tax collected**.
8. In the **Item** drop down, select **Prizes and Jackpots**.
9. In the **Amount** column, enter total amount **of prizes and jackpots paid out** as a negative (-) amount.

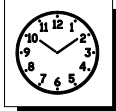




OVERVIEW the EXERCISE instructions.

- **REVIEW** the sample Bingo Receipt (under the instructions).
- **OVERVIEW** and **EXPLAIN** the receipt data that should be used to create the Bingo Receipt.

ASK Participants to enter the sample Bingo Receipt



ALLOW 10-15 minutes to complete this exercise.



Instructions: Refer to the data below to enter a Bingo Receipt.

(City and State) _____ (Date) _____

OFFICIAL RECEIPT
Loyal Order of Moose
 Except for Dues and Fees

Received of BINGO CHAIRMAN \$ 3250.00

THREE THOUSAND TWO HUNDRED FIFTY AND 00/100 Dollars

Same being for MONDAY NIGHT BINGO

(SEAL) _____ Lodge No. _____

By J.D. Administrator

Printed in USA

Customer	Description	Item #	\$ Amount
Bingo	Admissions and Card Sales	4505	5000.00
	Concessions and Food Sales	4515	300.00
	Sales Tax Collected	2320	75.00
	Prizes and Jackpots	5505	- 2125.00
		Receipt Total	3250.00

Enter Prizes and Jackpots as a Negative (-) Number



ASK the Participants to turn to Page 115 in their workbooks.



EXPLAIN that Participants should follow this PROCESS if they have received a Non-Sufficient Funds (NSF) notification from their bank.

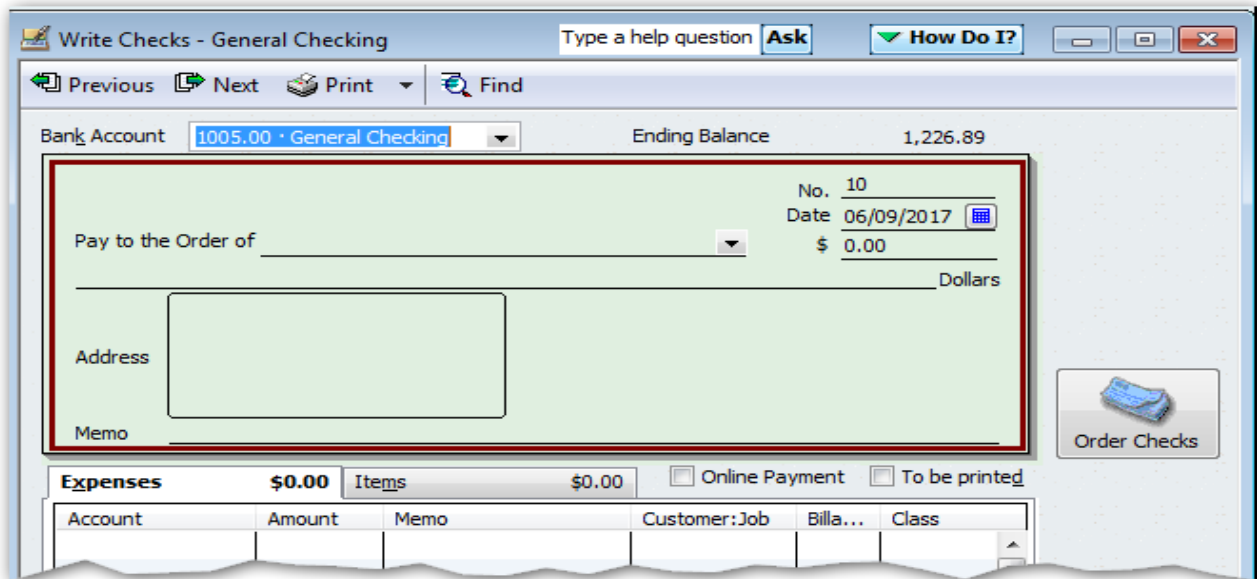


TELL Participants that NSF amounts, charges, and repayments **MUST** be recorded in QuickBooks. **OVERVIEW** the graphic and the basic 4-Step NSF process shown on Page 115.

- **STEP 1: Write a Check for the NSF Check amount and the Bank fees** from your general checking account
 - Use the 'Write Check' icon as shown by Step 1 down arrow in the graphic.
 - Create a split to reflect the check amount and the bank fees
 - 1105.00 NSF Checks
 - 4615.00 NSF Fees
- **STEP 2: Once received, create a receipt for the amount received as repayment, including any bank fees and inconvenience fee.**
 - Use the 'Create Receipt' icon as shown by Step 2 down arrow in the graphic.
 - 1105.00 NSF Checks account
 - 4615.00 NSF Fees account
- **STEP 3: Next, enter the repaid NSF Check amount, including bank fee and inconvenience fee.**
 - Use the 'Record Deposits' icon as shown by Step 3 down arrow in the graphic.
 - 1105.00 NSF Checks account
 - 5405.00 NSF Fees account

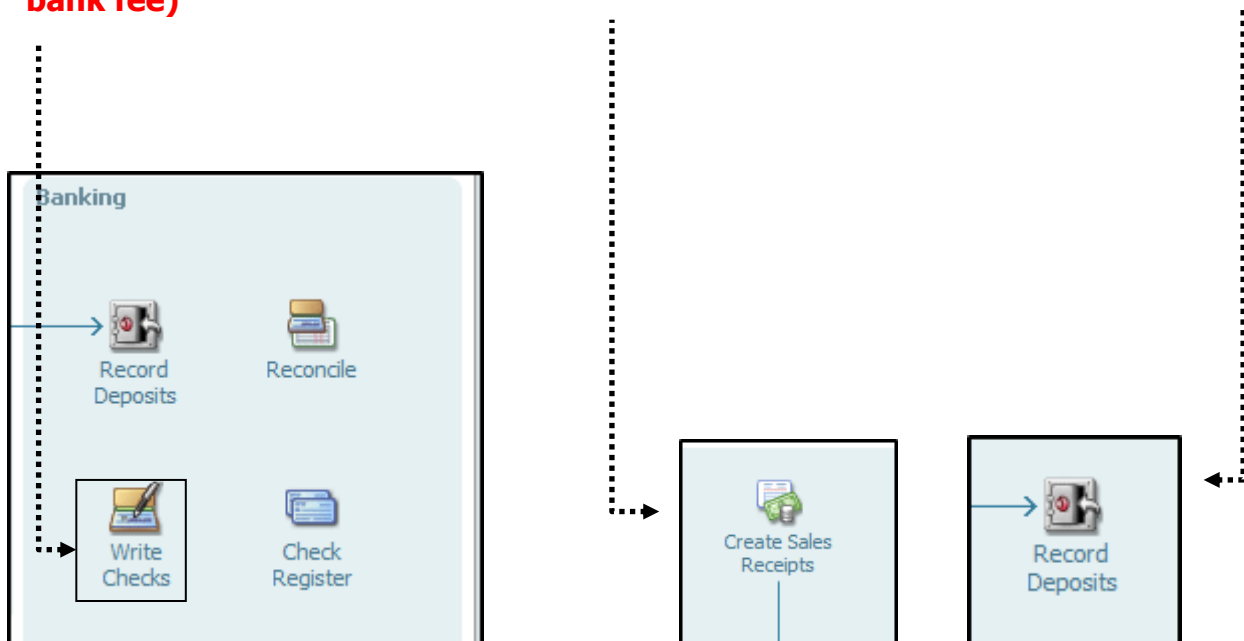
Procedure Overview

If you receive notice from your Bank that a check has been returned due to insufficient funds, you will need to post monies associated with the NSF activity. After the NSF funds have been collected (check amount and associated fees), you will then need to record those repayment transactions.



1) Write NSF Check to post monies associated with the NSF activity (NSF check amount & bank fee)

2) Create Sales Receipt upon Repayment of NSF Check and all fees
3) Create Deposit for the monies collected





ASK the Participants to turn to Page 116 in their workbooks.



EXPLAIN the design of the **PROCEDURE OVERVIEW** table.



- **Contains 7 mini procedures** that should be followed when working with NSF transactions and related accounting entries in QuickBooks.
 - Mini procedures 1-7 are described in the Table on Page 118
- **Each mini procedure contains:**
 - NAME of each NSF mini procedure
 - LESSON REFERENCE to the basic procedure covered earlier in this workbook (e.g., 'Add a New Sub-Account') for Participant recall.
 - EXAMPLE NSF ACCOUNT #s
 - Procedure or Example NOTES (where applicable)
 - **NOTE:** *IF a basic procedure was NOT previously covered in the training, it is included here in the Appendix (e.g., Create a Bingo Receipt).*



ASK Participants to refer to the Table on Page 116 as you OVERVIEW NSF Mini Procedures 1 – 7.

POINT OUT that step-by-step instructions for Procedures 5,6 & 7 follow.

The table below identifies all of the QuickBooks procedures associated with a FRU's NSF process. Examples and notes are included for each procedure. If you need to recall "how" to complete one of these procedures, refer back to the training manual lesson identified under each procedure name.

Note: Procedures 5-7 are specific to the NSF process and are described in detail after this table.

Procedure		Examples	Notes
1	Add NSF Sub-Accounts <i>See Lesson 2</i>	Enter these sub-accounts: <ul style="list-style-type: none"> ▪ 1105.00 NSF Checks ▪ 4615.00 NSF Fee ▪ 5405.00 Bank Charges 	Under these Parent Accounts: <ul style="list-style-type: none"> ▪ 1100.00 Receivables ▪ 4600.00 Other Income ▪ 5400.00 General Admin Exp
2	Add NSF Items <i>See Lesson 2</i>	Enter these items: <ul style="list-style-type: none"> ▪ 1105 NSF Checks ▪ 4615 NSF Fees ▪ 5405 NSF Bank Charges 	For these Sub-Accounts: <ul style="list-style-type: none"> ▪ 1005.00 Checking - Cash ▪ 4615.00 NSF Fee ▪ 5405.00 Bank Charges
3	Add NSF Class <i>See Lesson 2</i>	<ul style="list-style-type: none"> ▪ NSF Checks ▪ Bank Charge 	<ul style="list-style-type: none"> ▪ To classify transactions associated with NSF checks, fees and repaid dollar amounts.
4	Add NSF Customer <i>See Lesson 3</i>	<ul style="list-style-type: none"> ▪ NSF Checks ▪ Thomas Badcheck 	<ul style="list-style-type: none"> ▪ General Customer for all NSF Checks
5	Write a check for the NSF Check Amount and associated Bank fees <i>See 'To Post an NSF Check' Procedure that follows</i>	<ul style="list-style-type: none"> ▪ Removes insufficient funds from Checking Account, ▪ Create splits in the check to account for check amount and bank charge 	<ul style="list-style-type: none"> ▪ 1005.00 Checking – Cash ▪ 1105.00 NSF Checks ▪ 4615.00 NSF Fees
6	Create receipt for repayment of NSF Check Amount and fees <i>See 'To Create Receipt for Repayment of NSF Check Amount and Fees'</i>	'Create Receipt' for repaid check amount, bank fees and any inconvenience fee charged	Matches the 1105.00 NSF Check Amount, the 5405.00 Bank Fees.
7	Enter repayment of NSF Check Amount and fees by Making NSF Deposit <i>See 'To Enter Repayment of NSF Check Amount and Fees'</i>	'Create Deposit' for repaid check amount, bank fees and any inconvenience fee charged	Matches the receipt created. Additionally, reports the inconvenience fee, when charged and paid, to 4615.00 NSF Fee



ASK the Participants to turn to Page 117 in their workbooks.



ASK the Participants to watch, or follow along with you, as you DEMO the procedure for 'Writing an NSF Check.'

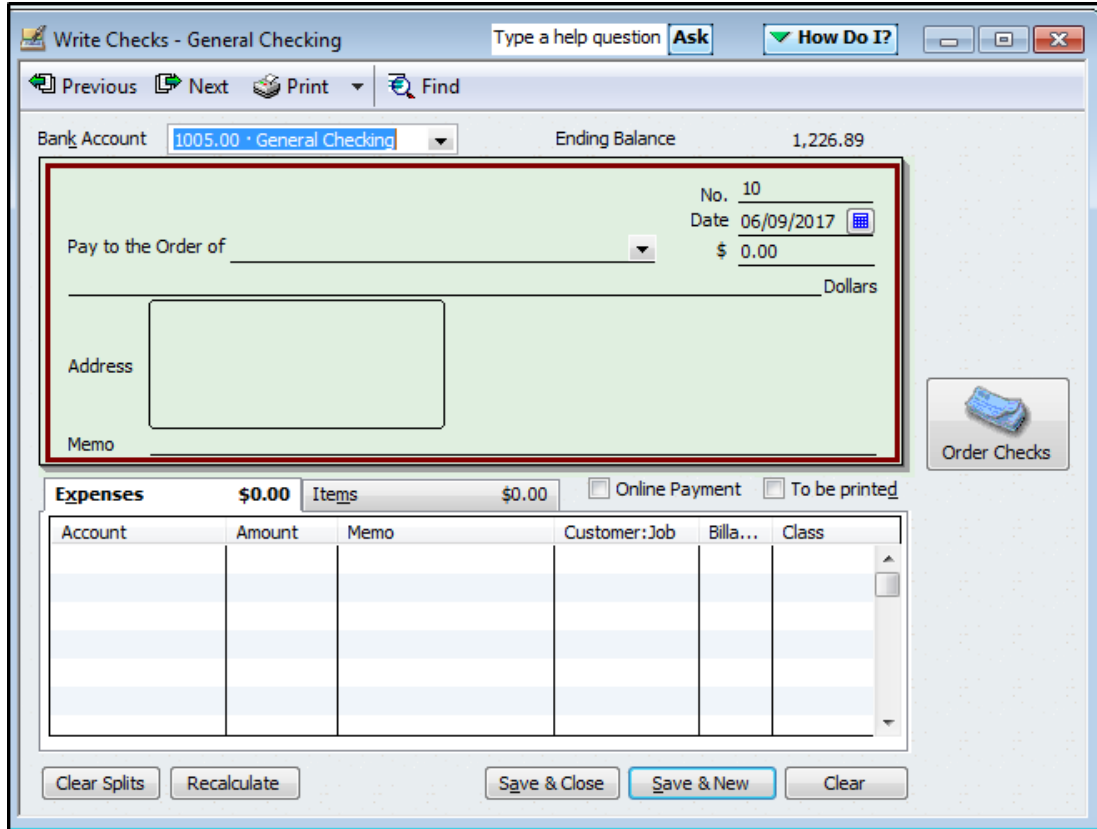


DEMO how to 'Write an NSF Check' using the Write Checks icon from the QuickBooks Home view.

To write a check for NSF Check and Bank Fees

Follow the steps below to write a check for an NSF check and Bank Fees (to remove the insufficient fund amount and bank fees from your checking account).

1. From **Home** view **Banking** section, click **Write Checks**.



Write Checks - General Checking

Type a help question **Ask** **How Do I?**

Previous Next Print Find

Bank Account **1005.00 General Checking** Ending Balance 1,226.89

No. 10
Date 06/09/2017
\$ 0.00
Dollars

Pay to the Order of _____

Address

Memo

Order Checks

Expenses \$0.00 Items \$0.00 Online Payment To be printed

Account	Amount	Memo	Customer:Job	Billa...	Class

Clear Splits Recalculate Save & Close Save & New Clear

2. In the **Bank Account** field, drop down to **1005.00 General Checking**.
3. In the check **No.** field, enter "**NSF**"
4. In the **Date** field, enter the **Date the NSF Check was charged** to your checking account by your financial institution.
5. In the **Pay to the Order of** field, enter "**NSF Check**"
6. In the **Amount** field, enter the *total* amount **of the NSF Check AND the Bank Charge**
7. In the **Memo** field, enter the **name of the member** who wrote the NSF Check.



ASK the Participants to turn to Page 118 in their workbooks.

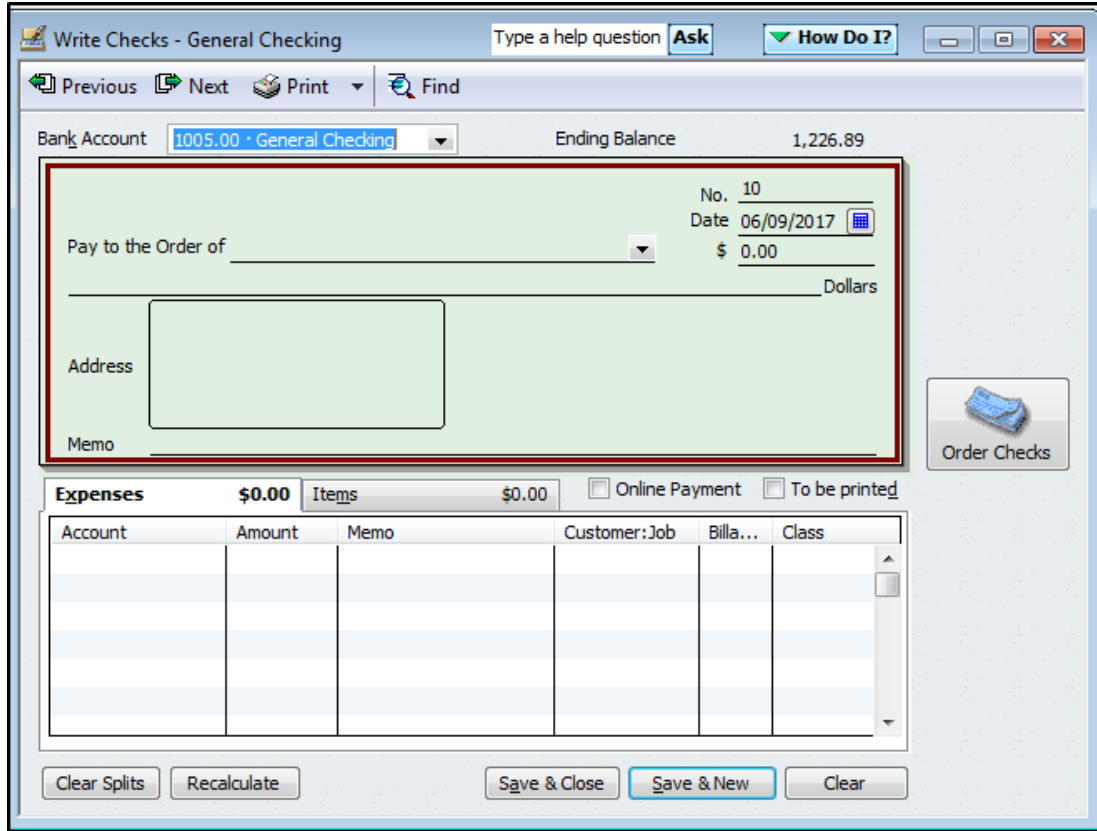


ASK the Participants to watch, or follow along with you, as you continue to DEMO the procedure for 'Writing an NSF Check'



DEMO steps 8 - 16

 To write a check for NSF Check and Bank Fees, continued



Write Checks - General Checking

Type a help question **Ask** **How Do I?**

Previous Next Print Find

Bank Account 1005.00 General Checking Ending Balance 1,226.89

No. 10
Date 06/09/2017
\$ 0.00
Dollars

Pay to the Order of _____
Address
Memo

Order Checks

Expenses \$0.00 Items \$0.00 Online Payment To be printed

Account	Amount	Memo	Customer:Job	Billable	Class

Clear Splits Recalculate Save & Close Save & New Clear

8. In the **Expenses** tab, create a split to the amounts for each account.
9. Click the first line under **Account**, drop down to **1105.00 NSF Checks**
10. In the **Amount** field, enter the amount of the **NSF Check** only.
11. In the **Customer:Job** field, drop down to the name of the member who wrote the NSF Check
12. In the **Class** field, drop down to **NSF Check**
13. On the next line, in the **Account** field, drop down to **5405.00 Bank Charges**
14. The **Amount Field**, should auto-fill with the amount of the Bank Charge
15. In the **Class** field, drop down to **Bank Charge**.
16. Click "**Save & Close.**"

NSF Process & Procedures, cont.

Create a Receipt for Repayment of NSF Check PAGE 1119



ASK the Participants to turn to Page 1119 in their workbooks.

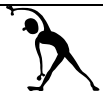


ASK the Participants to watch, or follow along with you, as you DEMO the procedure for 'Create a Receipt' for Repayment of an NSF Check & Fees.



DEMO how to 'Create a Receipt for Repayment of an NSF Check & Fees

- Uses 'Create Sales Receipt'
- Account #1105.00 – NSF Checks
- Account #4615.00 – NSF Fees



OPTIONAL EXERCISE:

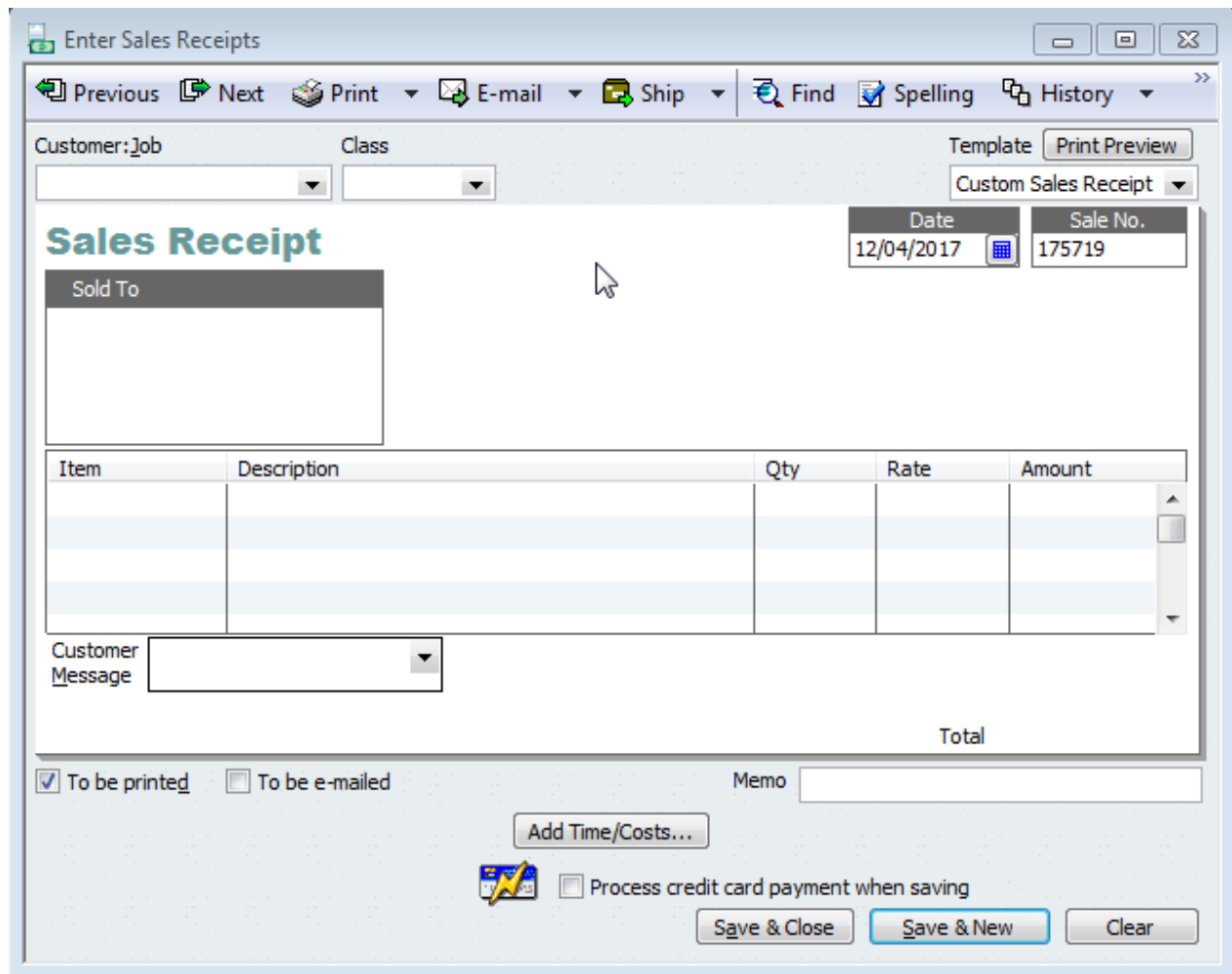


If interested, Participants can practice creating a receipt for repayment an NSF check amount and related bank charges by completing the exercise on Page 122.

To Create a Sales Receipt for an NSF Check Repayment

Follow the steps below to create a receipt for repayment of an NSF check amount, bank fees and 'FRU inconvenience fees,' if applicable to your FRU.

1. From **Home** view **Company** pane, click **Create Sales Receipt**



Enter Sales Receipts

Previous Next Print E-mail Ship Find Spelling History

Customer: Job Class Template Print Preview
Custom Sales Receipt

Date 12/04/2017 Sale No. 175719

Sales Receipt

Sold To

Item	Description	Qty	Rate	Amount

Customer Message

Total

To be printed To be e-mailed Memo

Add Time/Costs...

Process credit card payment when saving

Save & Close Save & New Clear

2. In **Customer Job** field, drop down to **NSF Check**
3. In **Date** field, enter the date you received repayment.
4. In **Sold To** field, type **Member Name – NSF Repayment**
5. In **Amount** Field, Type the amount of the NSF Check
6. In a second **Item** Field, drop down to 4615 NSF Bank Fees
7. In **Amount** field, enter amount of Bank fees and any inconvenience fee recovered
8. Click **'Save & Close'**

NSF Process & Procedures, cont.

- Create a Deposit for an NSF Check Repayment PAGE 120



ASK the Participants to turn to Page 122 in their workbooks.

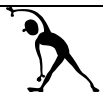


ASK the Participants to watch, or follow along with you, as you DEMO the procedure for 'Create a Deposit for Repayment of an NSF Check & Fees.'



DEMO how to 'Create a Deposit for Repayment of an NSF Check & Fees' in your 1005.00 Checking Account

- Uses 'Record Deposits'
- Account #1105.00 – NSF Checks
- Account #4615.00 – NSF Fees
- Account #5405.00 – Bank Charge



OPTIONAL EXERCISE:

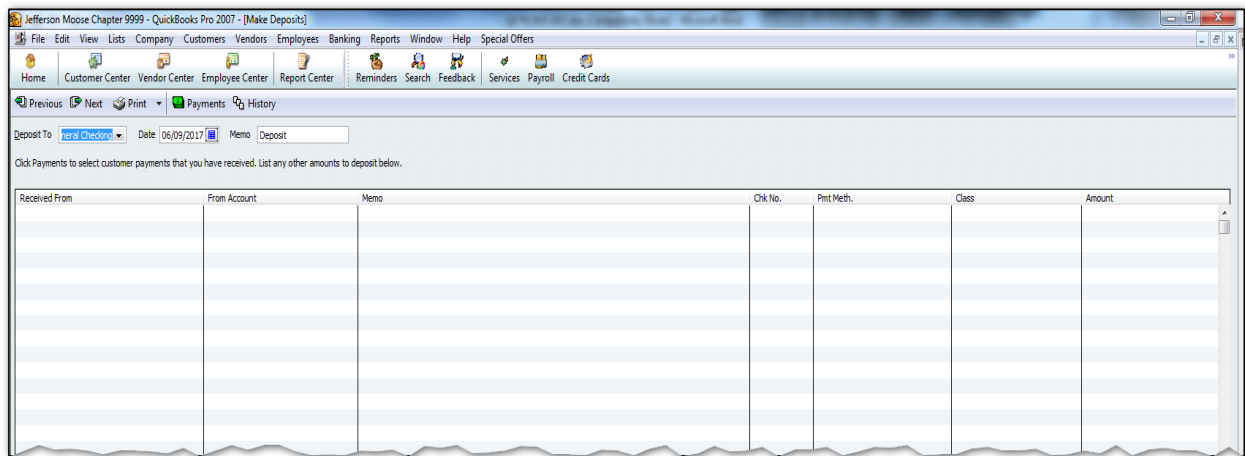
If interested, Participants can practice entering an NSF check amount and related bank charges by completing the exercise on Page 122.



To Create a Deposit for an NSF Check Repayment

Follow the steps below to create a deposit for repayment of an NSF check amount, bank fees and 'FRU inconvenience fees,' if applicable to your FRU.

1. From **Home** view **Company** pane, click **Record Deposits**



2. In **Deposit To** field, drop down to **1005.00 General Checking**
3. In **Date** field, enter the date you made the deposit at the bank.
4. In **Received From** field, drop down to **Member Name** who wrote NSF Check
5. In **From Account** Field, drop down to 1105.00 NSF Checks
6. In **Class** Field, drop down to NSF Checks
7. In **Amount** field, enter amount of NSF Check
8. On next line, in **Received From** field, drop down to **Member Name** who wrote NSF Check
9. In **From Account** field, drop down to 5405.00 Bank Charge
10. In **Class** Field, drop down to Bank Charge
11. In **Amount** field, enter the amount of the Bank Charge for the NSF Check
12. On next line, in **Received From** field, drop down to **Member Name** who wrote NSF Check
13. In **From Account** field, drop down to 4615.00 NSF Fees
14. In **Class** Field, drop down to NSF Fees
15. In **Amount** field, enter the amount of the Lodge inconvenience fee for the NSF Check, if issued
16. Click '**Save & Close**'



Enter NSF Checks & Bank Charges EXERCISE

PAGE 121



ASK the Participants to turn to Page 121 in their workbooks.



ASK Participants to enter the NSF Check Amounts and Bank Charges.

OVERVIEW the EXERCISE instructions.

- **REVIEW** the exercise data for Lodges (top of Page 121)
- **REVIEW** the exercise data for Chapters (bottom of Page 121)



ALLOW 10-15 minutes to complete this exercise.



Enter NSF Checks & Bank Charges (Lodge) PAGE 121

Instructions: Refer to the table below to practice entering NSF Checks and Bank Charges.

Payee Name	Check Amount	Bank Charge
Darrell Baker	\$50.00	\$10.00
James Thomas	\$75.00	\$10.00



Enter NSF Checks & Bank Charges (Chapter)

Instructions: Refer to the table below to practice entering NSF Checks and Bank Charges.

Payee Name	Check Amount	Bank Charge
Pat Morris	\$30.00	\$10.00
Molly Brown	\$30.00	\$10.00



Create Deposit for NSF Check Repayment EXERCISE

PAGE 122



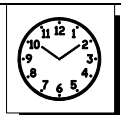
ASK the Participants to turn to Page 122 in their workbooks.



ASK Participants to enter the NSF Check Amounts and Bank Charges.

OVERVIEW the EXERCISE instructions.

- **REVIEW** the exercise data for Lodges (top of Page 122)
- **REVIEW** the exercise data for Chapters (bottom of Page 122)



ALLOW 10-15 minutes to complete this exercise.



Repayment of NSF Checks (Lodge) Deposit PAGE 122

Instructions: Refer to the table below to record actual amounts repaid for NSF Checks.

Payee Name	Re-Paid NSF Check Amount	Re-Paid Bank Charge	Lodge Inconvenience Fee Paid
Darrell Baker	\$50.00	10.00	10.00
James Thomas	\$75.00	10.00	10.00



Repayment of NSF Checks (Chapter) Deposit

Instructions: Refer to the table below to record actual amounts repaid for NSF Checks.

Payee Name	Re-Paid NSF Check Amount	Re-Paid Bank Charge	Lodge Inconvenience Fee Paid
Pat Morris	\$30.00	10.00	10.00
Molly Brown	\$30.00	10.00	10.00