

Circuit Engineering District



Chart of Accounts

&

Standard Operating
Procedures

*Presented by: Oklahoma State
Auditor & Inspector's Office*

Circuit Engineering District Chart of Accounts
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Introduction

The majority of the Circuit Engineering District (the District) utilize a version of QuickBooks to maintain financial records. Standard Operating Procedures in this manual outlines the process of implementing the Chart of Accounts (COA) within QuickBooks Software. **Disclaimer: The State Auditor's Office (SAI) does not endorse QuickBooks Accounting Software or any other financial software vendor. Due to Districts utilizing QuickBooks, the COA was developed with screenshots of QuickBooks to assist with the implementation of the COA.**

The State Auditor's Office has been given the authority to promulgate financial reporting through [69 O.S. § 687.1\(D\)](#). In order to promulgate uniform financial reporting, all Districts need to adhere to uniform bookkeeping practices.

The goal of the preparation of this manual is to inform, instruct, and set guidelines for the use of the uniform system of accounting for Districts. The material contained in this manual is organized so that the material can be supplemented as time and usage direct. The State Auditor's Office welcomes any comments or suggestions that the user of this manual would care to submit about the material contained herein.

This manual is issued by the State Auditor's Office to the Districts to acquaint them with the COA to be used by the Districts. It will be the responsibility of each manual holder to maintain an up-to-date copy for references.

Things to Review Prior to Chart of Accounts Implementation

Cash Basis and Year Reporting

Ensure that QuickBooks preferences are set to July as fiscal year. See SOP #1 how to check the fiscal year setting. Additionally, ensure QuickBooks is set to Cash Basis. This will setup all reports to run on cash basis. If a report is requested as accrual the selection will be on the report to change to accrual. The financial statements are reported on cash basis; therefore, running monthly financial reports on cash basis will match the fiscal year financial statement. See SOP #2 how to check cash basis setting.

Other things to review before implementation of COA

Before implementing the new COA SAI highly recommends each District review Accounts Receivable Aging Detail, Accounts Payable Aging Detail, and all accrued Liabilities.

Accounts Receivable Aging Detail will automatically print on accrual basis. This means all invoices in QuickBooks that are currently not paid. If invoices are over 30 days old, they need to be reviewed to ensure they were not made in error such as a duplicate transaction or if the customer needs to be rebilled. Documentation such as screenshots and notes for any transactions made in error need to be retained in a file for audit purposes. If it is determined the transaction was made in error and is properly documented, the transaction can be voided/deleted from the system.

Accounts Payable Aging Detail will automatically print on accrual basis. This means all bills in QuickBooks that are currently not paid. If bills are over 30 days old, they need to be reviewed to ensure they were not made in error such as a duplicate transaction. Documentation such as screenshots and notes for any transaction made in error need to be retained in a file for audit purposes. If it is determined the transaction was made in error and is properly documented, the transaction can be voided/deleted from the system.

In order to review Liabilities run the General Ledger report. In the top left-hand corner of the report is customize report, then filter, and drop down the menu for account and select "All Liabilities". Take the payroll liabilities and minus any outstanding bills made to the liabilities account. If the account does not zero out, then payroll liabilities need to be reviewed to make corrections.

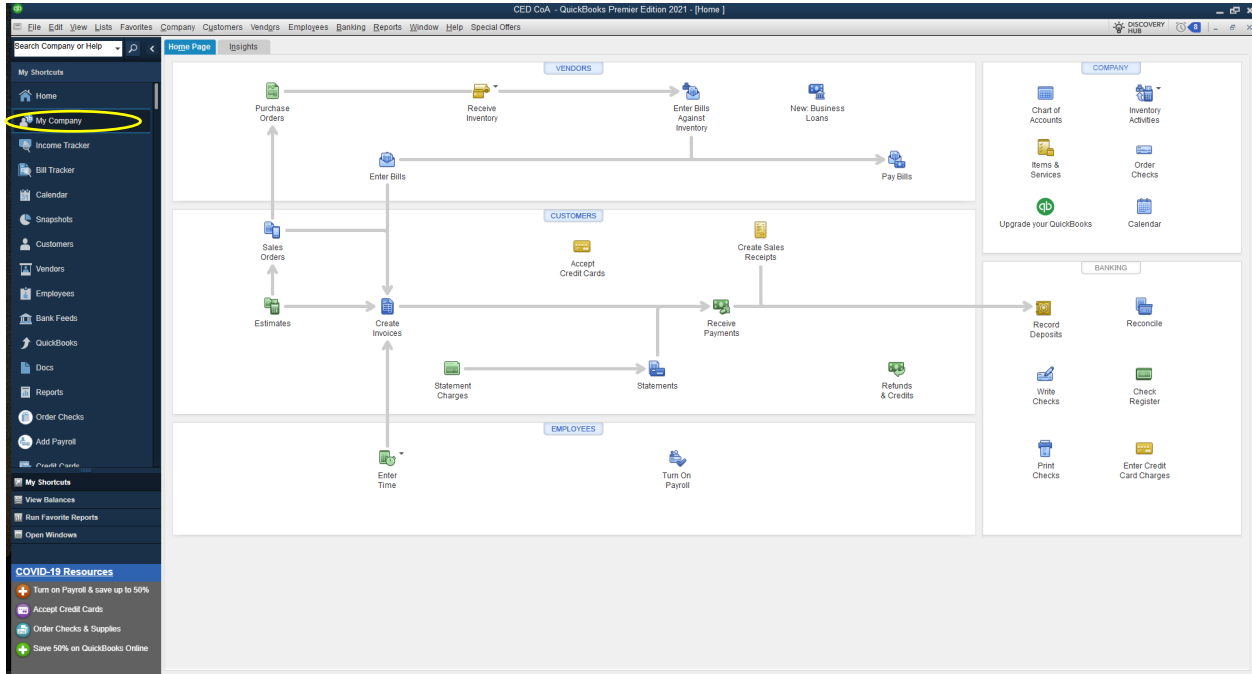
Current Chart of Accounts

Print your current Chart of Accounts from QuickBooks to determine which established accounts match the COA or need to be reclassified. Additionally, this would be a good time to combine accounts that are similar in nature. For example, if there is an account labeled Office Supplies and another Office Supplies & Expense, these should be combined.

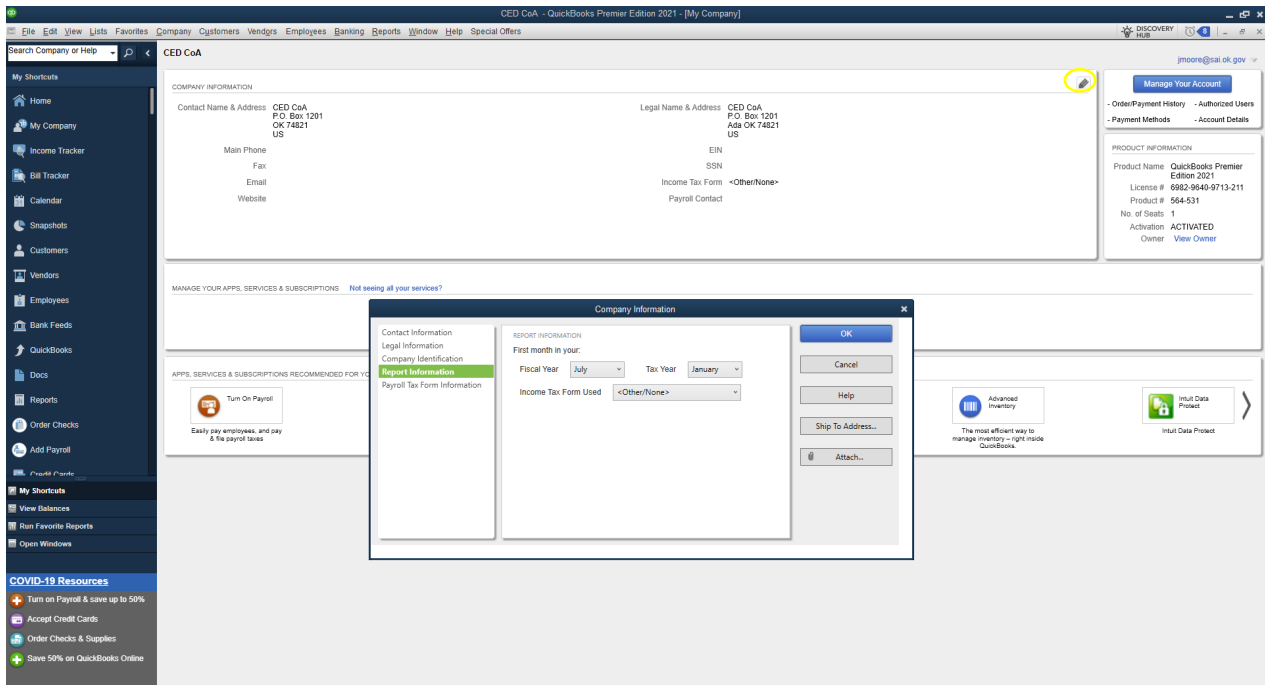
Things to Review Prior to Chart of Accounts Implementation Standard Operating Procedure #1 - Fiscal Year

Fiscal Year

1. Select My Company from the My Shortcuts menu.



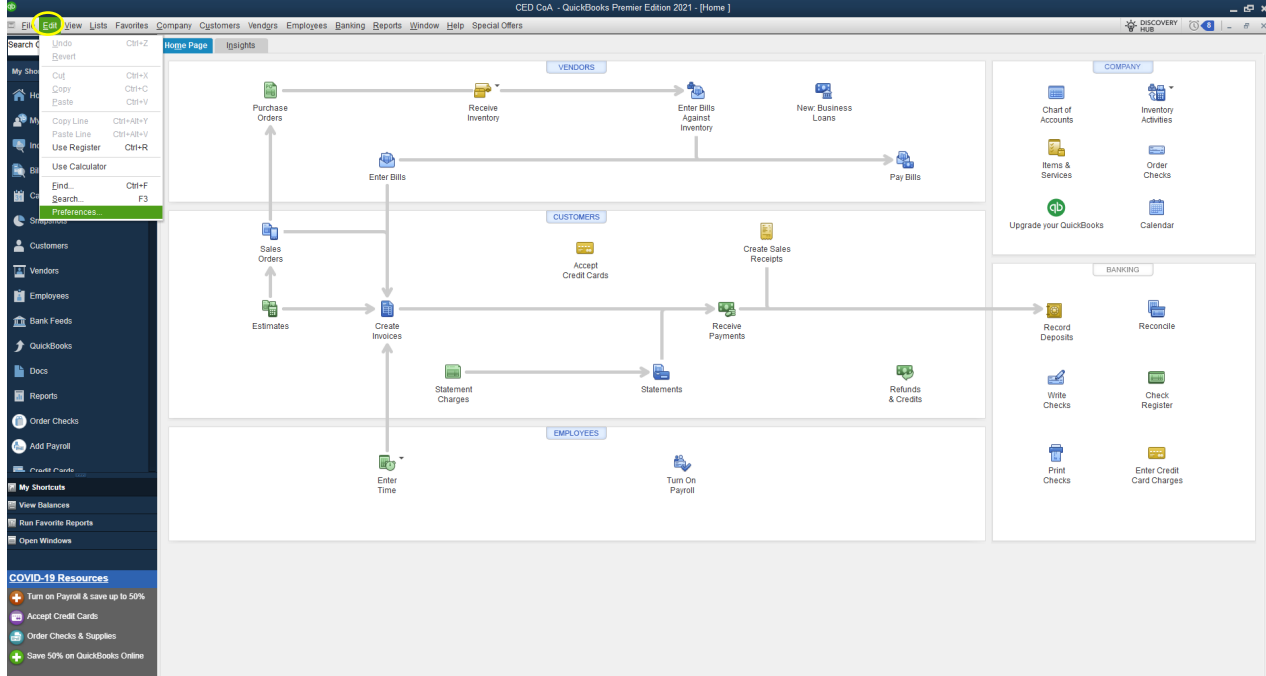
2. Click on the pencil in the right-hand corner, this will bring up the Company Information screen. Select Report Information and change Fiscal Year to July and hit OK.



Things to Review Prior to Chart of Accounts Implementation Standard Operating Procedure #2 – Cash Basis Reporting

Cash Basis Reporting

1. Click Edit and select Preferences from the drop down menu.



2. Click on Reports & Graphs and from the Company Preferences tab select Cash under Summary Reports Basis and click OK.

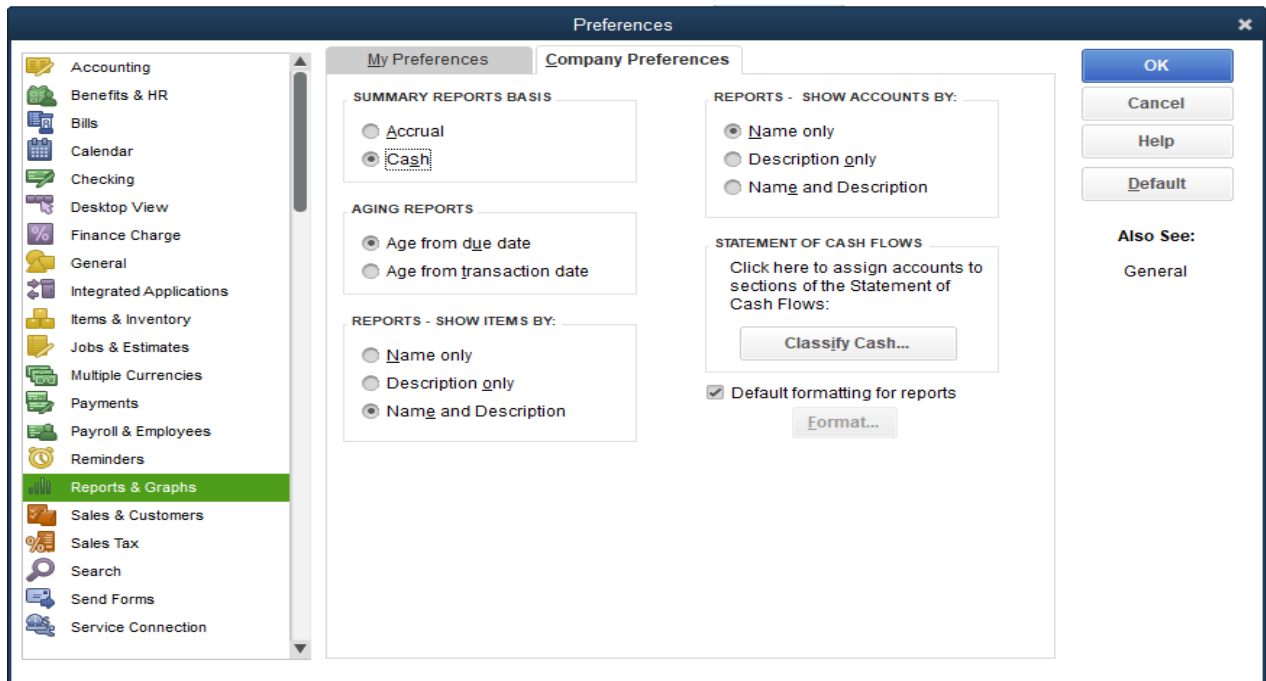


Chart of Accounts – Income Accounts

Below is an example of how the Chart of Accounts will look for income:

Income		
Accounts	Subaccount	Sub-subaccount
ODOT Revenue	Preliminary Engineering	Contract #####A
		Contract #####A
	Construction Management	Contract #####C
		Contract #####C
	Bridge Inspection	Contract #####B
		Contract #####B
	Fracture Critical Bridge	Contract #####B
Contract #####B		
Program Management	Contract #####D	
	Contract #####D	
OCCEDB Revenue	Sale of Assets	
	Auction Proceeds	
	CED Revolving Proceeds	
Engineering Revenue	Sale of Assets	
	Services	
Sign Shop Revenue	Sale of Assets	
	Services	
Material Testing Lab Revenue	Sale of Assets	
	Services	
Crack Seal Team Revenue	Sale of Assets	
	Services	
Construction Service Revenue	Sale of Assets	
	Services	
Sale of Assets - General		
Interest Income		

Chart of Accounts - Expense Accounts

Below is an example of how Chart of Accounts will look for expense accounts:

Expenses		
Accounts	Subaccounts	Sub-subaccounts
Crack Seal Expense		
	M&O	
	Travel	
	Personal Services	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefit Expense
	Capital Outlay	
Construction Service Expense		
	M&O	
	Travel	
	Personal Services	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefit Expense
	Capital Outlay	
Sign Shop Expense		
	M&O	
	Travel	
	Personal Services	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefit Expense
	Capital Outlay	
Lab Expense		
	M&O	
	Travel	
	Personal Services	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefit Expense
	Capital Outlay	

Chart of Accounts - Expense Accounts

Expenses Continued		
Accounts	Sub Accounts	Sub Sub Account
CED Revolving Expense		
	M&O	
	Travel	
	Personal Expense	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefits Expense
	Capital Outlay	
	Grants	
		County A
		County B
		County C
General Expense		
	M&O	
		Accounting Service
		Board Meeting Expense
		Contract Labor
		Fuel Expense
		Office Building Expense
		Software Licenses
		Office Supplies
		Utilities Electric
		Utilities Gas
		Utilities Internet
		Utilities Security
		Utilities Trash
		Utilities Water
		Utilities Phone
		Vehicle Maintenance & Repair
	Travel	
	Personal Services	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefits Expense
	Capital Outlay	
ODOT Professional SVC Expense		
	M&O	
	Travel	
	Personnal Services	
		Health Ins. Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Salary Wage Expense
		Fringe Benefits Expense
	Capital Outlay	

Income Accounts

An account is setup to easily track revenues and expenses by components of the District. Below is a listing of the income accounts:

Income Accounts	
Account Name	Description
ODOT Revenue	Accounts for Revenues received from ODOT contracts for Preliminary Engineering, Construction Management, Bridge Inspection, Fracture Critical Bridge, & Program Management. Additionally, revenues are received from Construction Site Inspection and Lab Testing if contracted at the letting stage of a project with ODOT.
OCCEDB Revenue	Accounts for revenues received from Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB) for Circuit Engineering District (CED) Revolving Proceeds and Auction Proceeds.
Engineering Revenue	Accounts for revenues received from providing engineering services to governmental entities within the District other than ODOT.
Sign Shop Revenue	Accounts for revenues received from sign sales to local government divisions within the Districts area.
Material Testing Lab Revenue	Accounts for revenues received from lab testing for local government divisions within the District.
Crack Seal Team Revenue	Accounts for revenues received from crack seal services for local government divisions within the District.
Construction Services Revenue	Accounts for revenues received from construction services for local government divisions within the District.
Sale of Assets - General	Accounts for revenues received from sale of assets purchased from the General Expense account.
Interest Income	Accounts for revenues from interest earned from financial institutions.

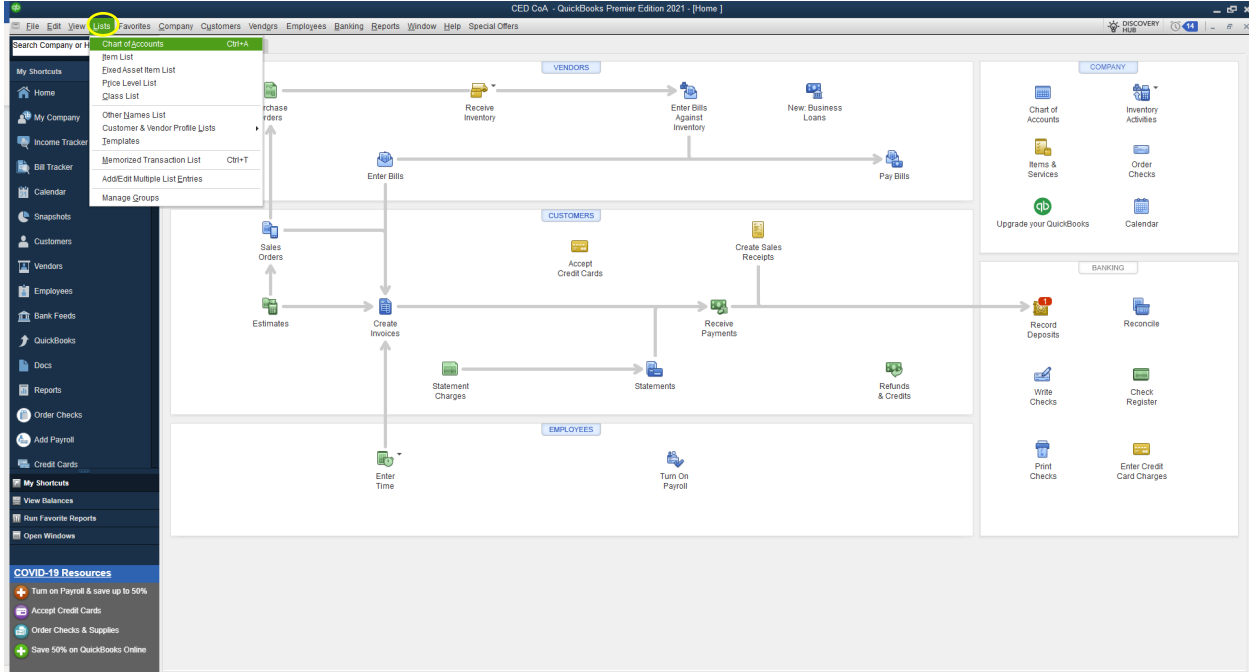
These accounts are compiled from reviewing all of the District activities. If your District does not have an activity listed, then it will not be added to the accounting system. See SOP #3 for how to add new income accounts.

Note: Additional revenue accounts may be created in the future on a case-by-case basis. Please contact the State Auditor’s Office before implementing any accounts not listed above.

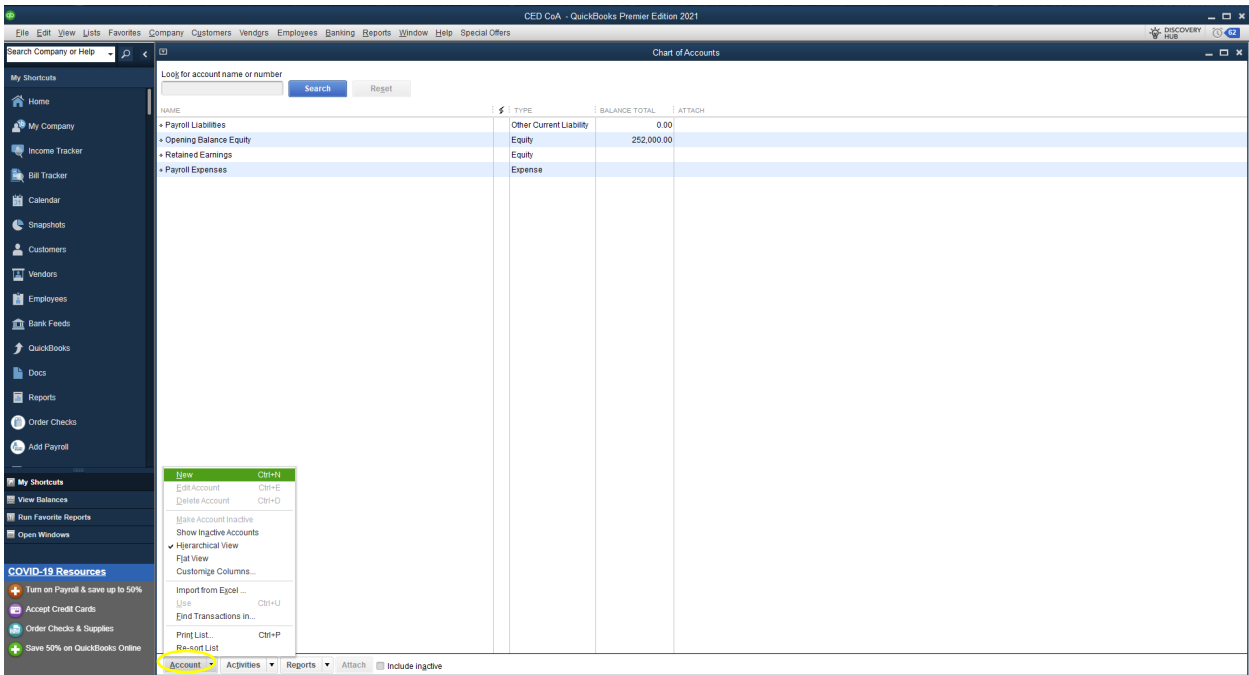
Income Accounts Standard Operating Procedure #3 – Creating an Income Account

Creating an Income Account

1. Click on Lists and select Chart of Accounts from the drop down menu.



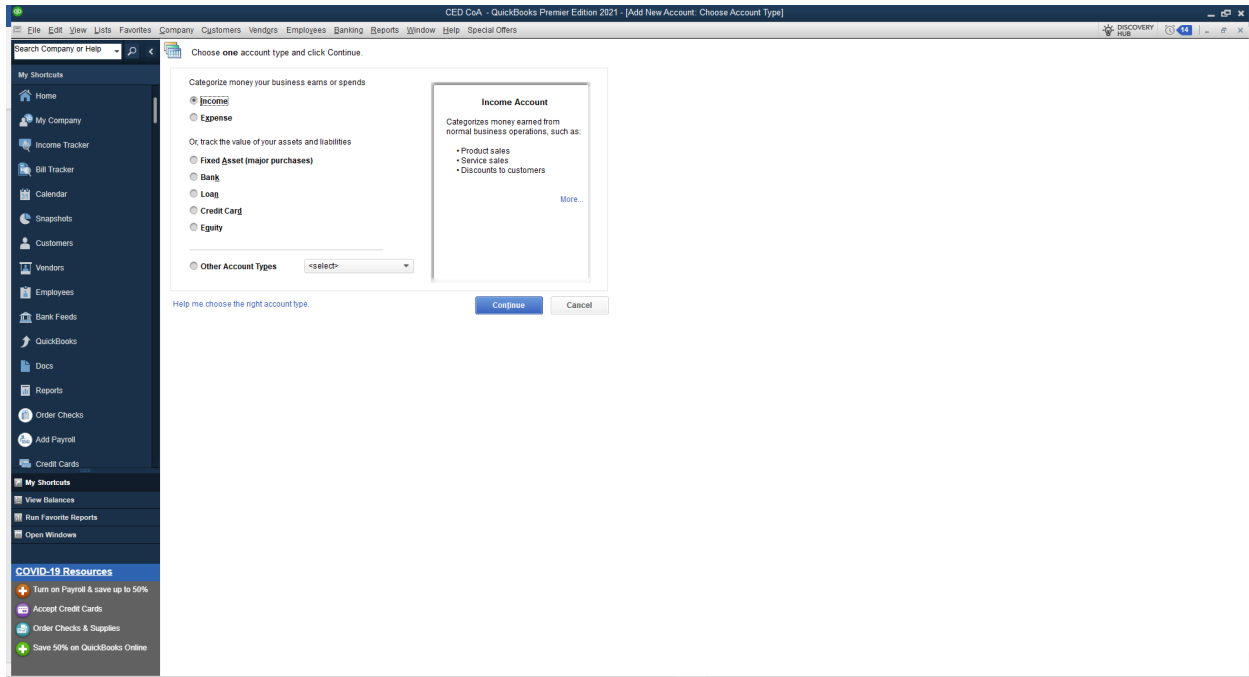
2. Click on Accounts and select New, this will bring up the Account Creation Screen.



Income Accounts

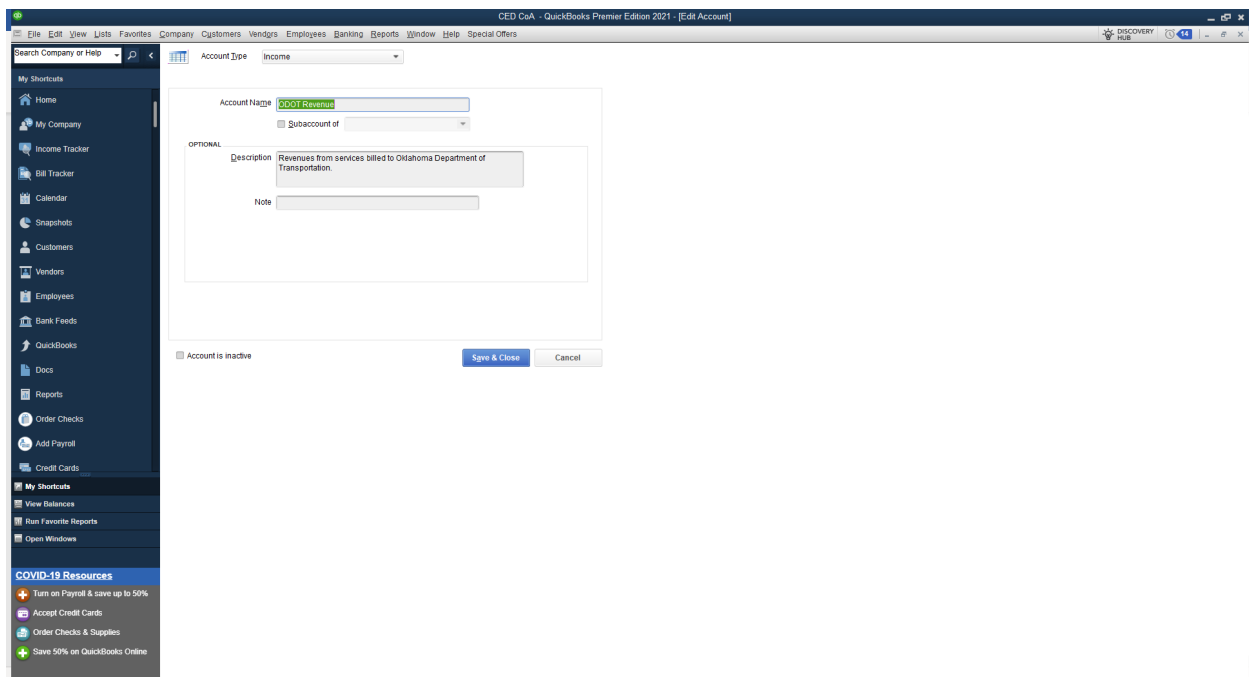
Standard Operating Procedure #3 – Creating an Income Account

3. Select Income and click Continue



4. Input your account name in the Account Name field and enter the associated account description. For this example, Account Name is ODOT Revenue, and the Description is “Revenues from services billed to Oklahoma Department of Transportation.”

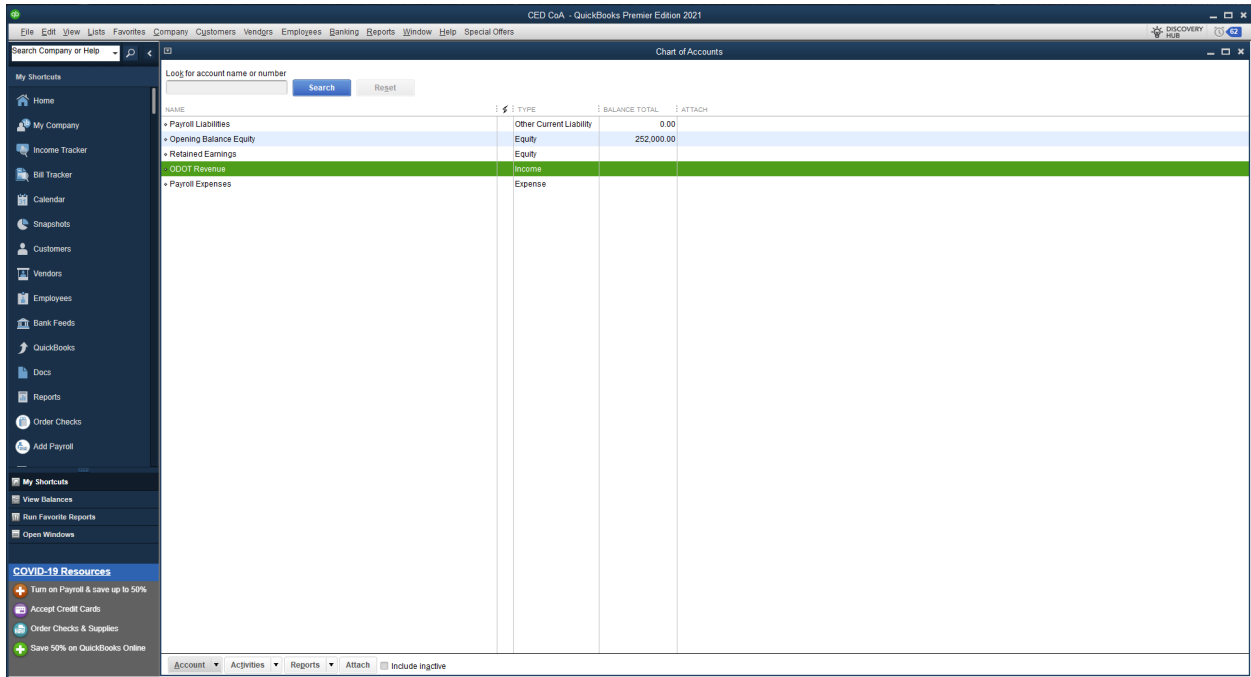
5. Click Save & Close



Income Accounts

Standard Operating Procedure #3 – Creating an Income Account

6. We now have created the ODOT Revenue Account. The Chart of Accounts will now be populated with the new account.



ODOT Revenue is broken down to the five main components of ODOT contracts for services that are renewed every two years. Those services include Preliminary Engineering, Construction Management, Bridge Inspection, Fracture Critical Bridge, and Program Management.

ODOT services will then have another subaccount for the Contract number and corresponding letter for the service. This is found in Attachment A Schedule of Payments of the ODOT contract. These letters are not consistent District to District. Ensure you are using the correct letter from your contract. See example below:

1234A	Preliminary Engineerings	\$ 1,000,000.00
1234B	Bridge Inspection	\$ 700,000.00
1234B	Fracture Critical Bridge Inspection	\$ 44,500.00
1234C	Construction Management	\$ 750,000.00
1234D	Program Management	\$ 150,000.00

These accounts are broken down to enable Districts to easily track how much they have requested/received from ODOT for each service contracted with ODOT. Additionally, under the contract there will be a way to easily track each job within the contract and each item under services that will be discussed in the Job Section and item section in this document.

OCCEDB Revenue has two main components of CED Revolving Proceeds and Auction Proceeds. CED Revolving Proceeds are remitted monthly to the District's from OCCEDB. In order to obtain funds from OCCEDB, the Districts must submit a budget to OCCEDB showing what the CED Revolving Proceeds will be expended on. This revenue account will allow for tracking and separating funds received for CED Revolving Proceeds and Auction Proceeds. Additionally, if the District sells a piece of equipment purchased from ODOT expense account, these funds for the sale needs to be credited to ODOT Revenue: Sale of Assets.

For the remaining Income accounts, except interest income, they will have two subaccounts, Services and Sale of Assets. Enterprise activities services rendered will be posted to the respective income subaccount "Services." When the District sells an asset, it is imperative that the proceeds from the sale go back to the enterprise activity it was originally purchased from. All revenue accounts, except for interest income, has been assigned a subaccount for these proceeds called "Sale of Assets." For example, if the sign shop purchased a piece of equipment from Sign Shop Expense Account, then the sale of the equipment would be credited to Sign Shop Revenue sub account Sale of Assets.

See SOP #4 for Creating a Subaccount

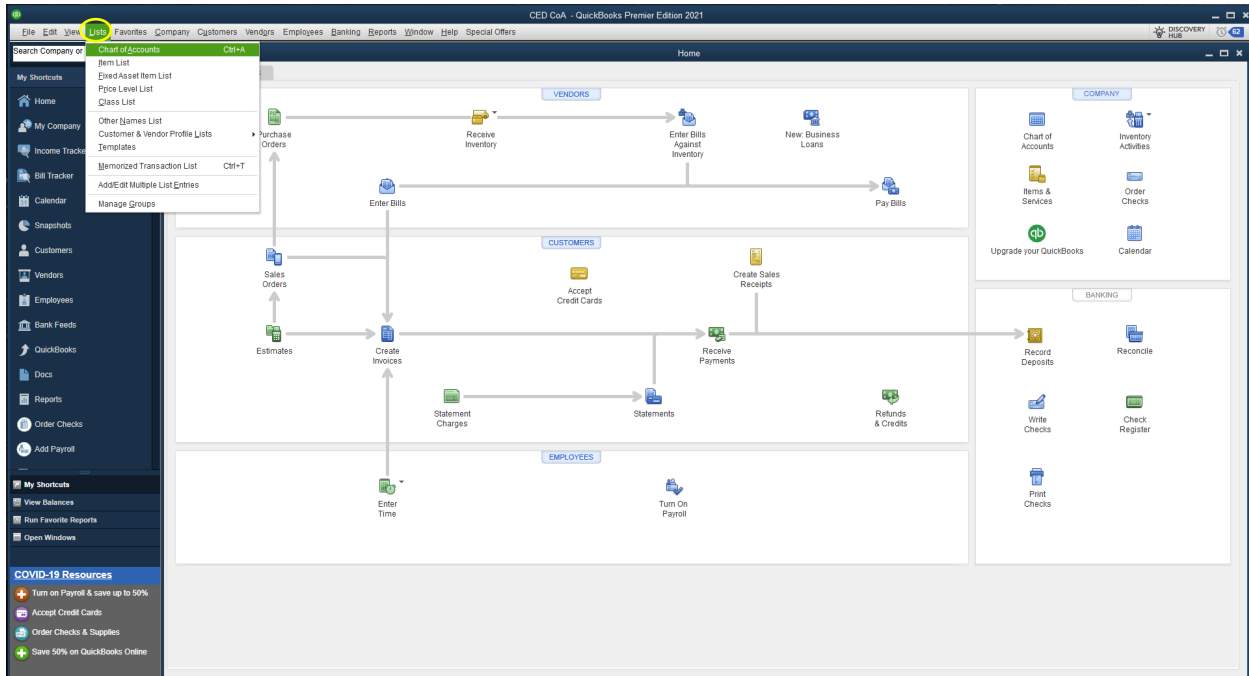
Below is how Income will appear in the QuickBooks accounting system once setup:

◆ Construction Revenue
◆ Sale of Assets
◆ Services
◆ Crack Seal Team Revenue
◆ Sale of Assets
◆ Services
◆ Engineering Revenue
◆ Sale of Assets
◆ Services
◆ Interest Income
◆ Material Testing Lab Revenue
◆ Sale of Assets
◆ Services
◆ OCCEDB Revenue
◆ Auction Proceeds
◆ CED Revolving Proceeds
◆ Sale of Assets
◆ ODOT Revenue
◆ Bridge Inspection
◆ Contract 1234B
◆ Contract 5678B
◆ Construction Management
◆ Contract 1234C
◆ Contract 5678C
◆ Fracture Critical Bridge
◆ Contract 1234B
◆ Contract 5678B
◆ Preliminary Engineering
◆ Contract 1234A
◆ Contract 5678A
◆ Program Management
◆ Contract 1234D
◆ Contract 5678D
◆ Sale of Assets
◆ Sell of Equipment - General
◆ Sign Shop Revenue
◆ Sale of Assets
◆ Services

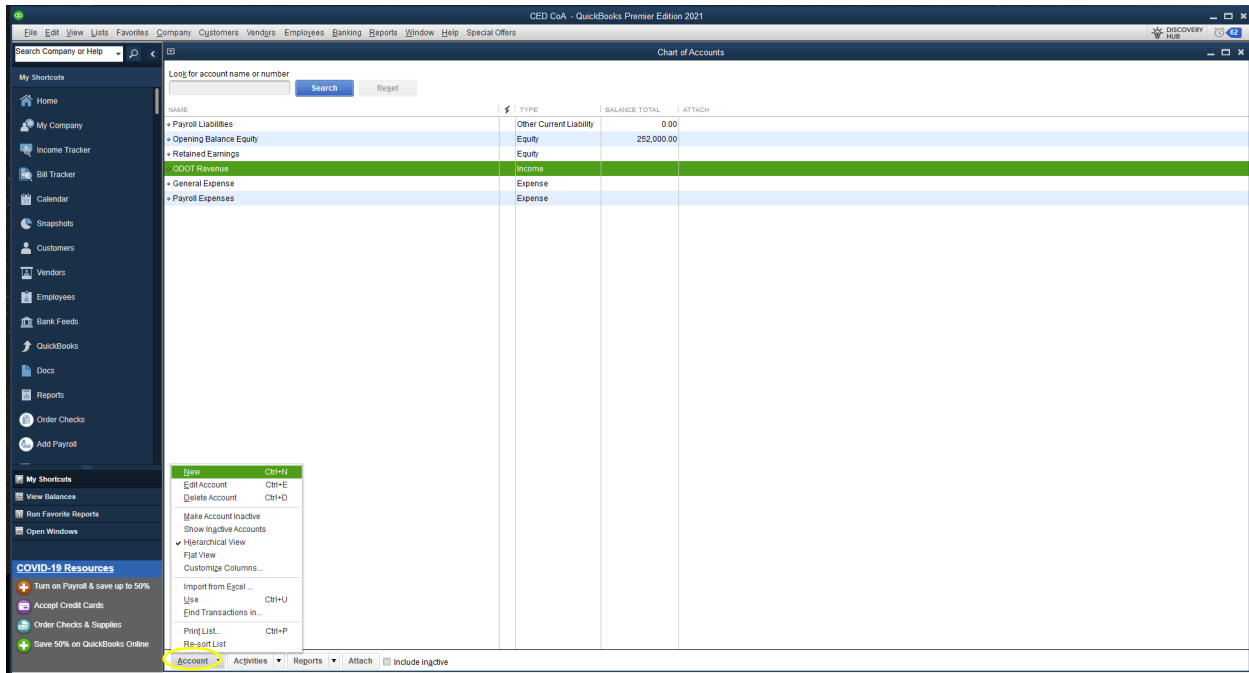
Income Subaccount Standard Operating Procedure #4 – Creating a Subaccount

Creating a Subaccount

1. Click on Lists and select Chart of Accounts from the drop down menu.

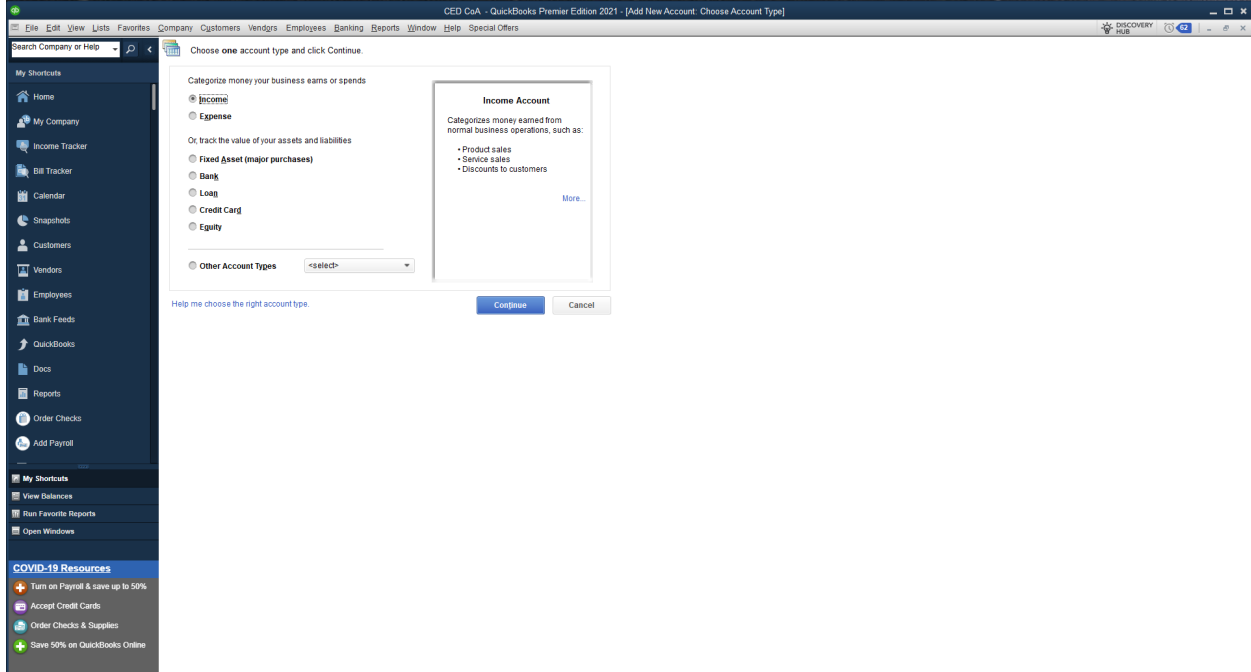


2. Click Accounts and select New, to bring up the Account Creation Screen.



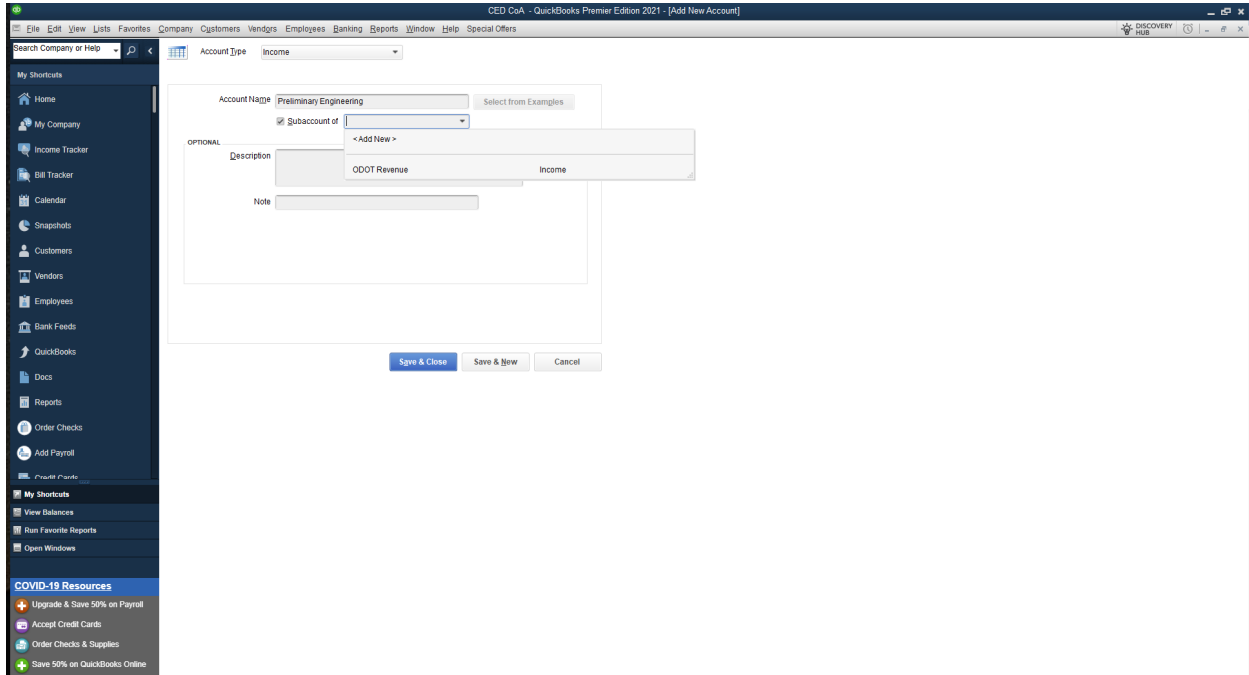
Income Subaccount Standard Operating Procedure #4 – Creating a Subaccount

3. Select the type of Account to Setup and click Continue. For this example, we will create a Subaccount of the ODOT Income Account we created earlier. The following steps will apply for any type of subaccount.



Income Subaccount Standard Operating Procedure #4 – Creating a Subaccount

4. Input your account name in the Account Name field and input the associated account description. For this example, Account Name is Preliminary Engineering and will be a Subaccount of ODOT Revenue. The Description is “Revenues from Preliminary Engineering billed to Oklahoma Department of Transportation.” NOTE: The Primary Account has to exist before a Subaccount can be created.



5. Select the appropriate Subaccount from the drop-down menu and press Save & Close.

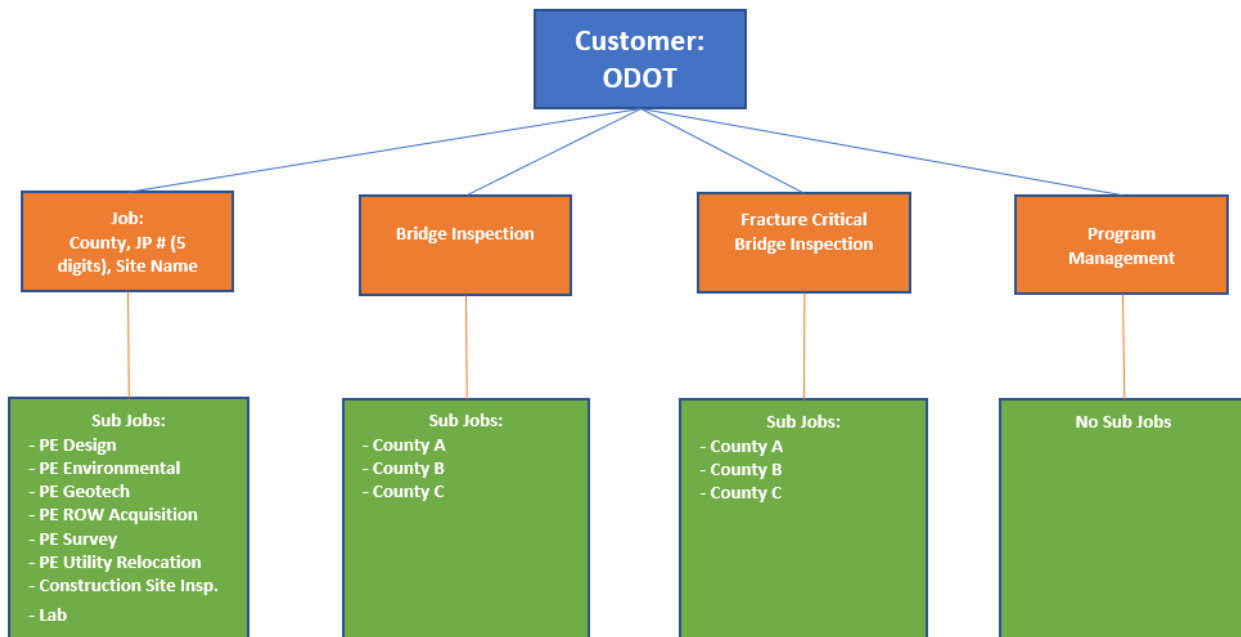
Income Subaccount Standard Operating Procedure #4 – Creating a Subaccount

6. You have now created the Subaccount Preliminary Engineering. The account will appear under its Primary Account in the Chart of Accounts.

The screenshot shows the QuickBooks Premier Edition 2021 interface. The 'Chart of Accounts' window is open, displaying a list of accounts. The 'Income' category is expanded, and a new subaccount, 'Preliminary Engineering', is listed under it. A red text box with a black border is overlaid on the screen, containing the text 'Preliminary Engineering is now listed.' The table below shows the account details:

NAME	TYPE	BALANCE TOTAL	ATTACH
Payroll Liabilities			
Other Current Liability	Other Current Liability	0.00	
Equity	Equity	0.00	
Retained Earnings	Equity		
Income	Income		
Preliminary Engineering	Income		
Payroll Expenses	Expense		

ODOT Customer Jobs



Above represents the flow of ODOT Revenue. The customer will be listed as “ODOT” and the customer jobs will be as follows:

- County, Job (5-digit number), and Site Name (Project Description)
- Bridge Inspection
- Fracture Critical Bridge Inspection
- Program Management

Project Description the following Sub Job categories can be used:

- PE (Preliminary Engineering) Design
- PE Environmental
- PE Geotech
- PE ROW Acquisition
- PE Survey
- PE Utility Relocation
- Construction Site Inspection
- Lab

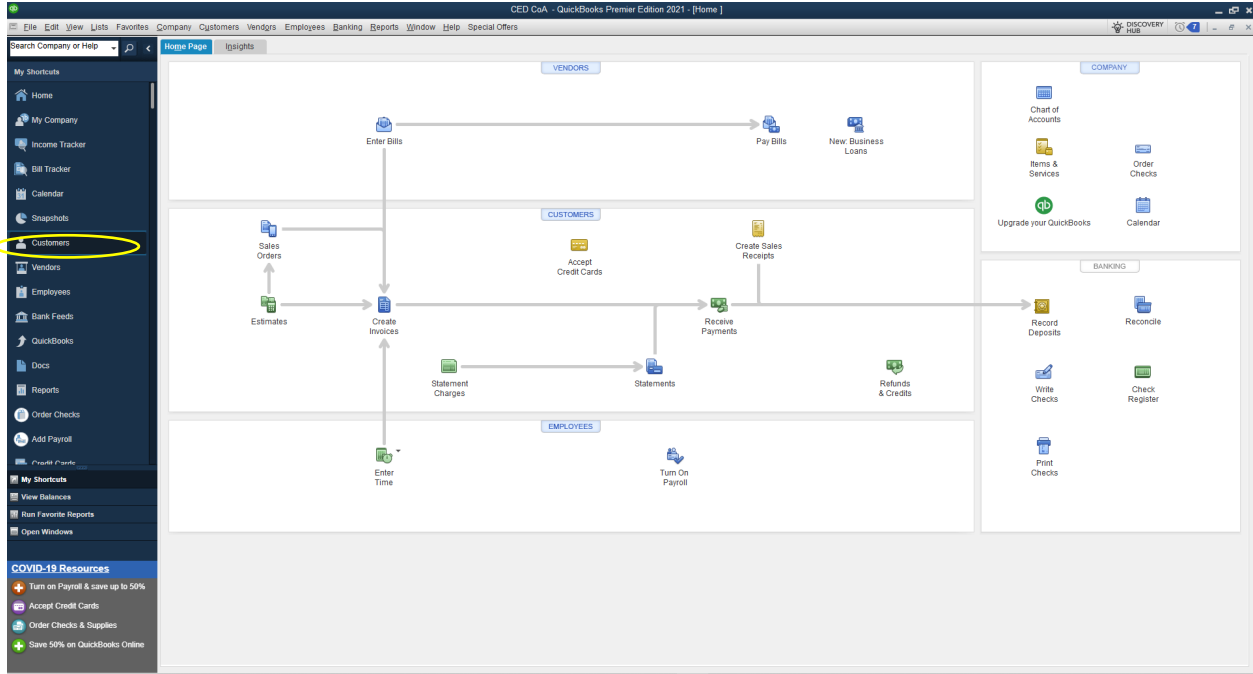
Bridge Inspection and Fracture Critical Bridge Inspection the Sub Job will be the respective county the bridges are located in.

Program Management does not have any sub jobs. All invoices will be directly applied to Program Management.

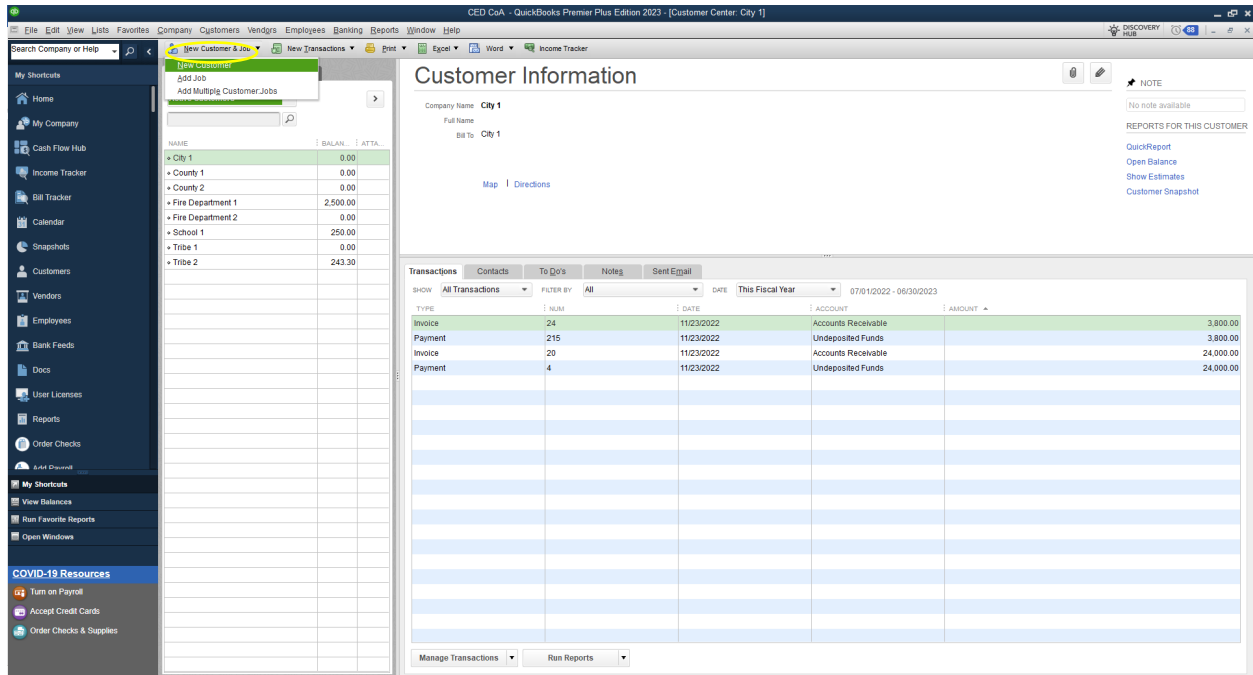
By making these Jobs and Sub Jobs under the customer, ODOT, this allows the District to easily track the projects being performed on behalf of ODOT. If an individual is wanting to know all income to the District from for example Coal County, JP #12345, Leader Creek Bridge, they could print a report that shows all invoices remitted to ODOT for these services rendered. See the process for setting up Customer & Customer Jobs SOP #5 & #6. See the process for running reports for individual jobs in the reporting section.

Creating a Customer

1. Click Customers from the My Shortcuts menus.

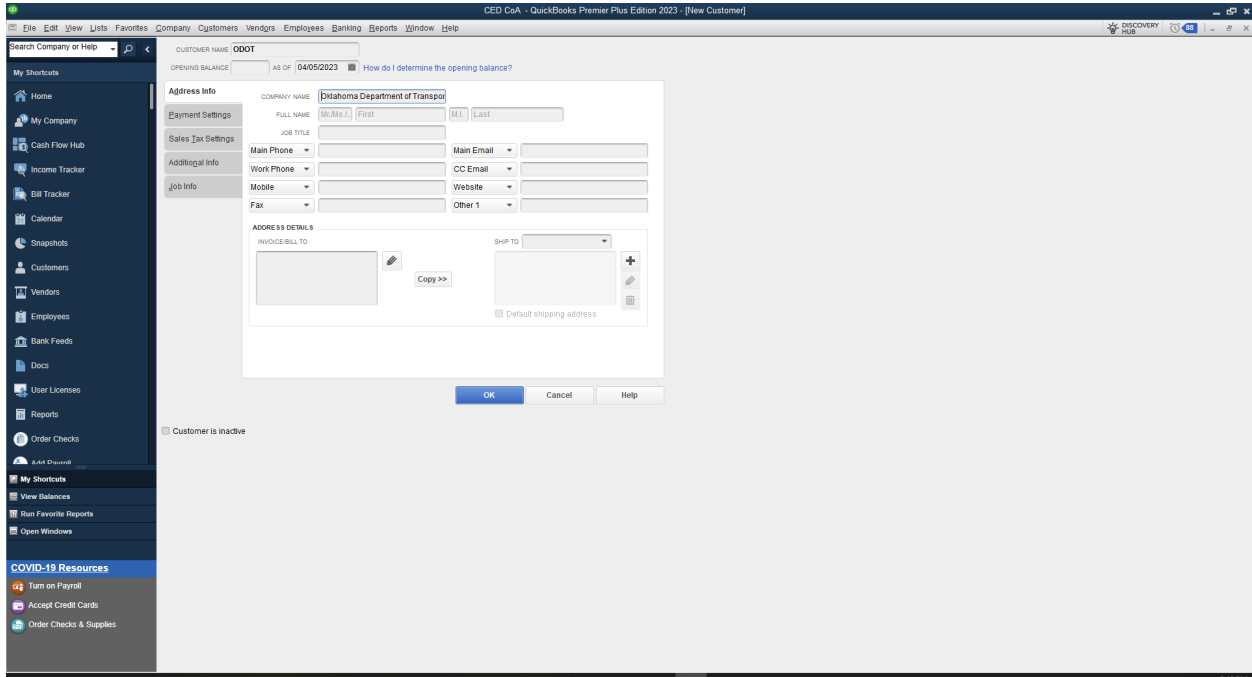


2. From the Customer Information Screen, click New Customer & Job and select New Customer from the drop down menu.

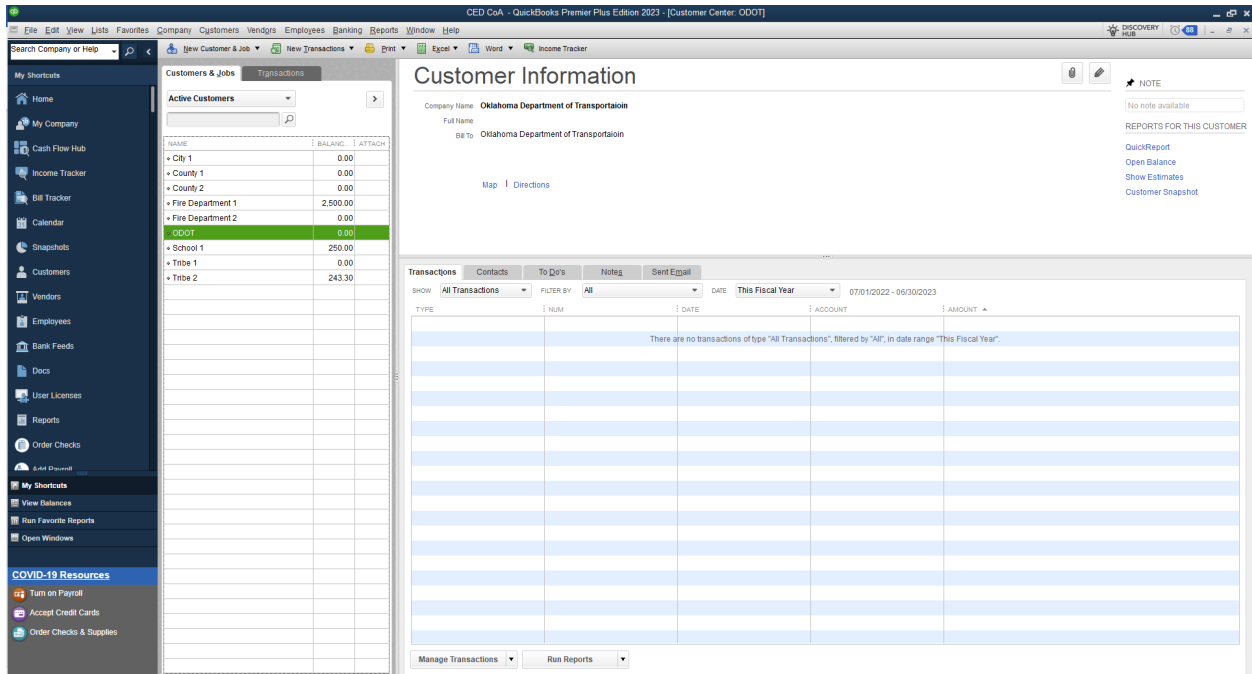


ODOT Customer Jobs Standard Operating Procedure #5 – Creating a Customer

3. Input Customer Name, address, and click OK. For this example, we will create customer ODOT.



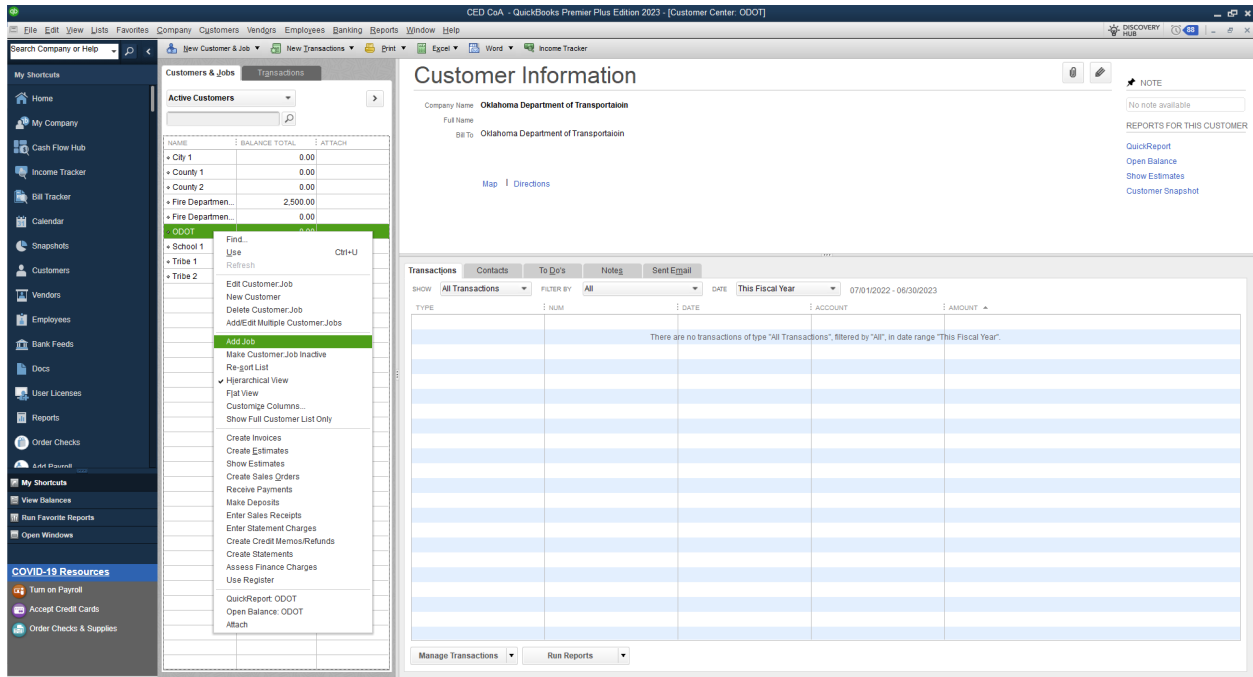
4. We now have successfully created the customer ODOT.



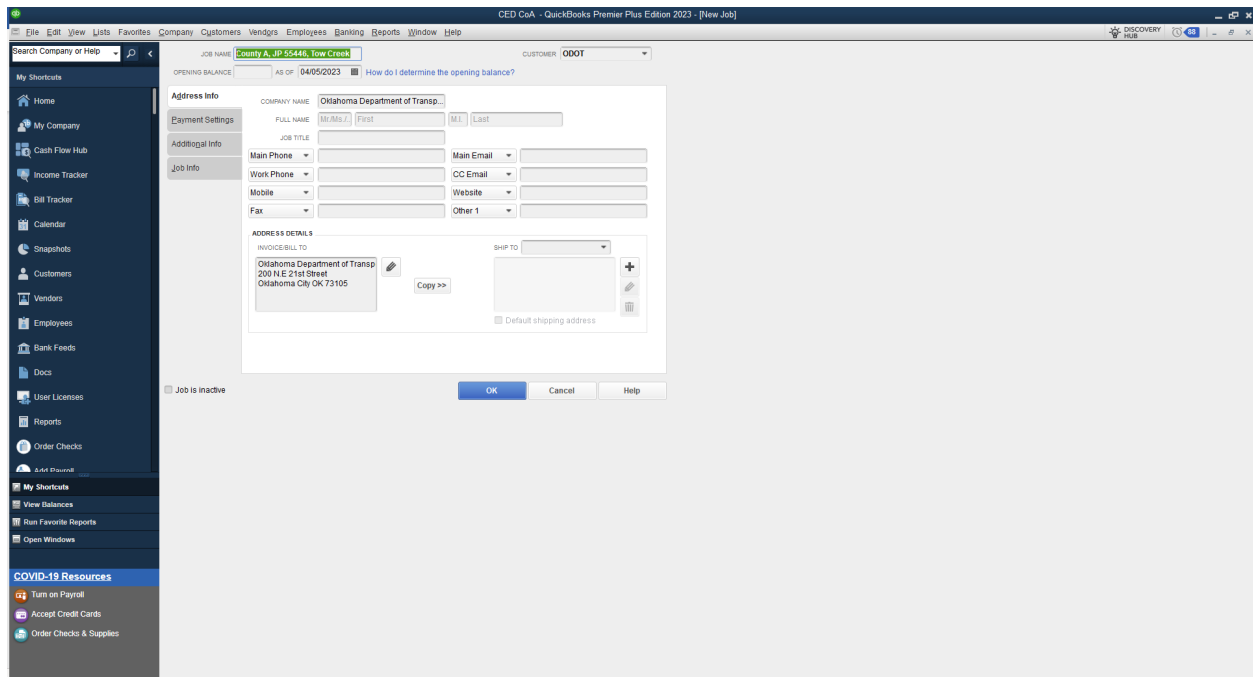
ODOT Customer Jobs Standard Operating Procedure #6 – Creating a Job

Creating a Job

1. To create a job for a customer, right click the customer and select Add Job.
For this example, we will create a job under ODOT called County G, JP 77889, McAlester.

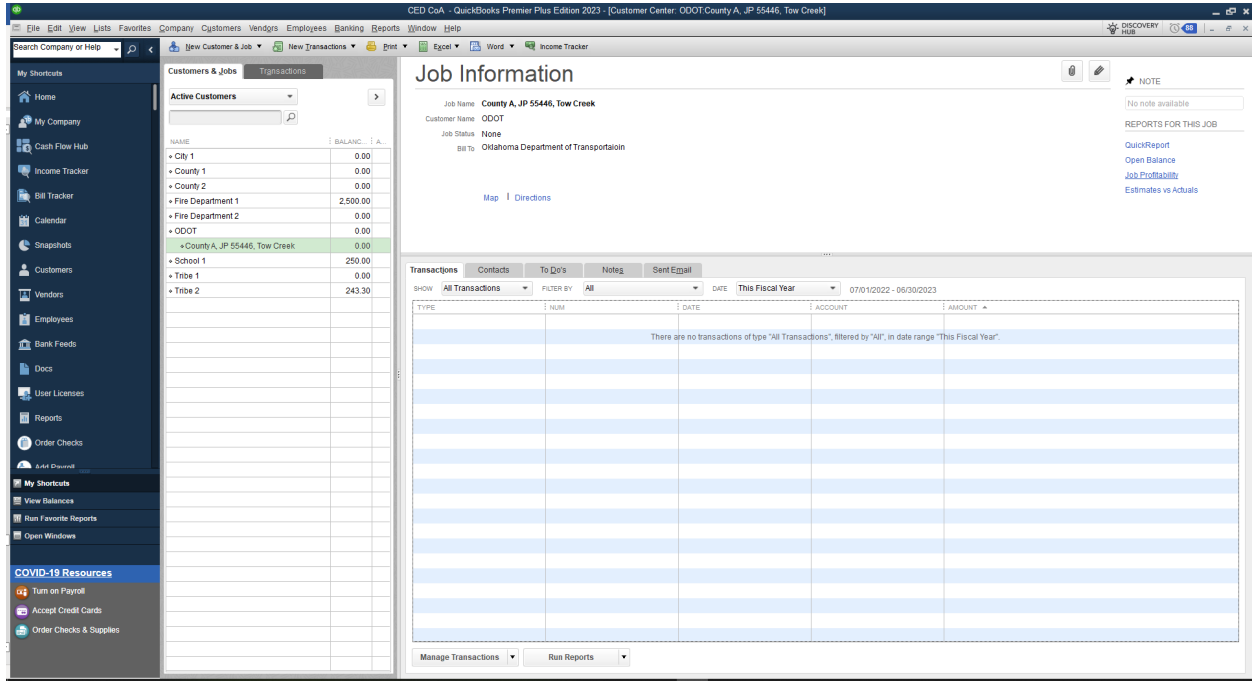


2. Input Job Name and click OK.

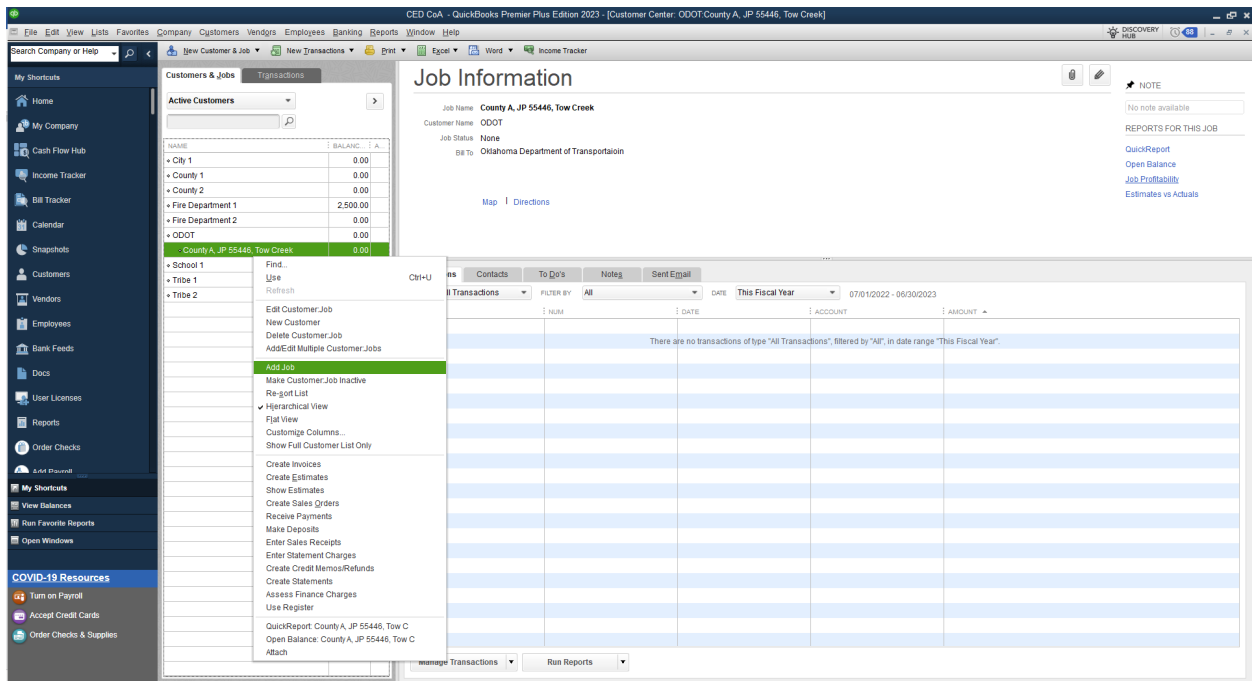


ODOT Customer Jobs Standard Operating Procedure #6 – Creating a Job

3. The newly created customer job is now listed on the Customer Screen.

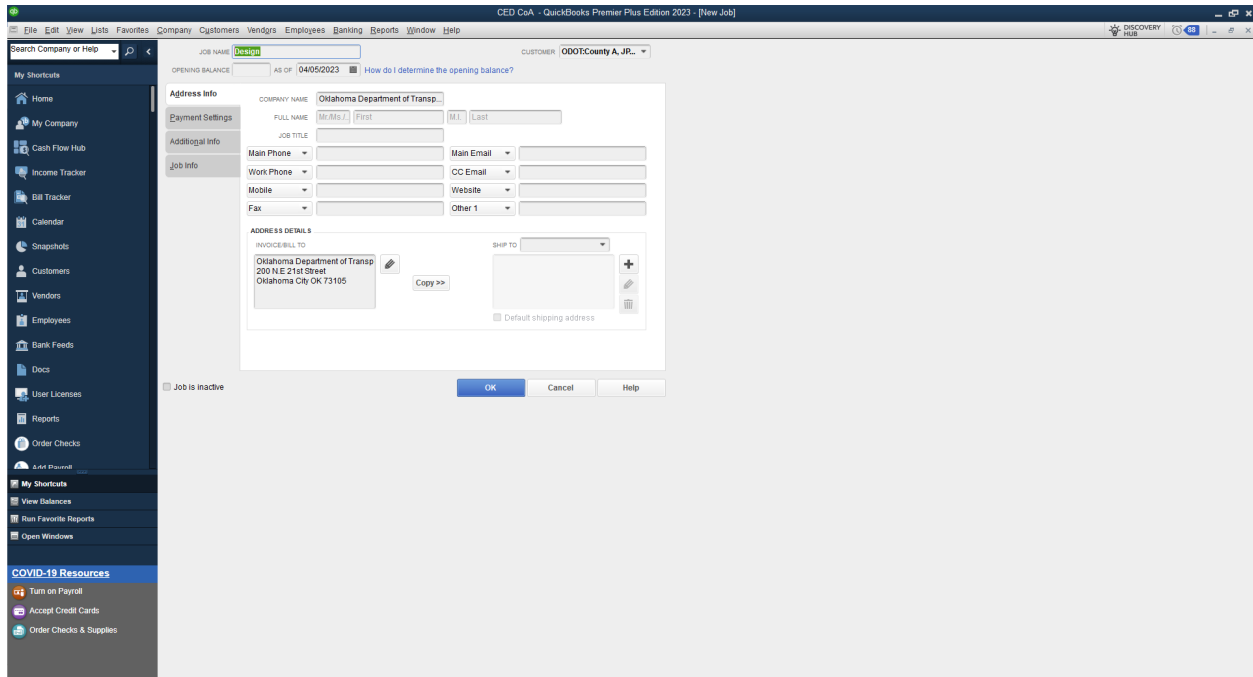


4. From Customer Job, you can create a sub job under the newly created job by right clicking on the job and selecting Add Job.

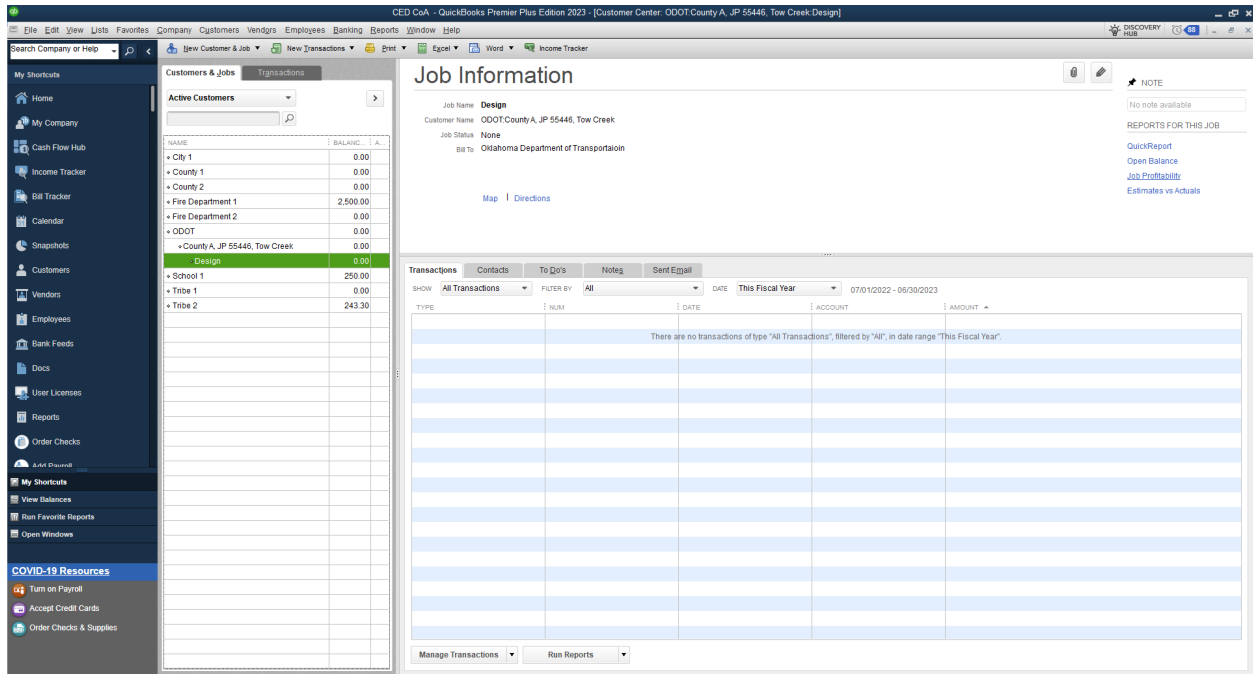


ODOT Customer Jobs Standard Operating Procedure #6 – Creating a Job

5. Input Job Name and click OK.



6. We now have successfully created the sub job Design under job County A, JP 55446, Tow Creek.



Item Listing

Item Service	Sub Item	Sub Sub Item
Engineering Services	Contract 1234A	Design
		Environmental
		Geotech
		ROW Acquisition Assistance
		Survey
		Utility Relocation
	Contract 5678A	Design
		Environmental
		Geotech
		ROW Acquisition Assistance
		Survey
		Utility Relocation
Bridge Inspection Services	Contract 1234B	
	Contract 5678B	
Fracture Critical Bridge Services	Contract 1234B	
	Contract 5678B	
Construction Management Services	Contract 1234C	Construction Site Inspection
		Lab
	Contract 5678C	Construction Site Inspection
		Lab
Program Management Services	Contract 1234D	
	Contract 5678D	

The Item Listing enables Districts to link services to the appropriate account for recording revenue. Some Services provided to ODOT have multiple stages such as Engineering Services and Construction Management. These stages also need to be tracked. When the District is entering an invoice for Engineering Services, they will have to choose the appropriate item that will give the source of the income such as Contract 1234A Design. Reports can be ran on any item above to properly track sources of ODOT income. See SOP #7 for creating Item listing.

Additionally, any other services that are billed and currently have an item linked will need to be updated to the correct account in the new Chart of Accounts. For example, any items in the item listing billed to Sign Shop Invoices will need to be reviewed to ensure they are connected to Sign Shop Revenue Account.

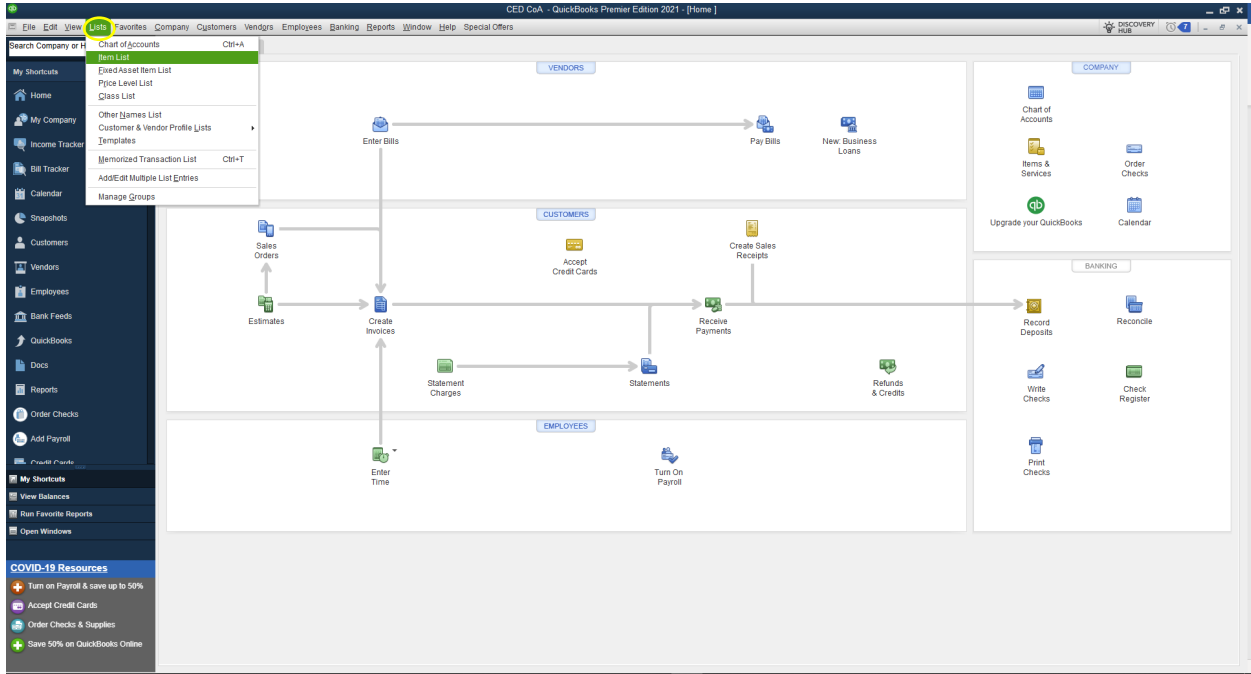
Below is an Item listing example from QuickBooks. This listing will vary District to District based on services provided.

◆ Bridge Inspection Services
◆ Contract 1234B
◆ Contract 5678B
◆ Construction Management
◆ Contract 1234C
◆ Construction Site Inspection
◆ Lab
◆ Contract 5678C
◆ Construction Site Inspecton
◆ Lab
◆ Construction Services
◆ County Engineering Services
◆ Crackseal Services
◆ Engineering Services
◆ Contract 1234A
◆ Design
◆ Environmental
◆ Geotech
◆ ROW Acquisition Assistance
◆ Survey
◆ Utility Relocation
◆ Contract 5678A
◆ Design
◆ Environmental
◆ Geotech
◆ ROW Acquisition Assistance
◆ Survey
◆ Utility Relocation
◆ Fracture Critical Bridge
◆ Contract 1234B
◆ Contract 5678B
◆ Lab Service Enterprise Services
◆ Program Management Services
◆ Contract 1234D
◆ Contract 5678D
◆ Right-of-Way Services
◆ Sign Shop Services
◆ Sale of Assets CBRI
◆ Sale of Assets Construction Srv
◆ Sale of Assets Crack Seal
◆ Sale of Assets Engineering Srv
◆ Sale of Assets Lab
◆ Sale of Assets Sign Shop

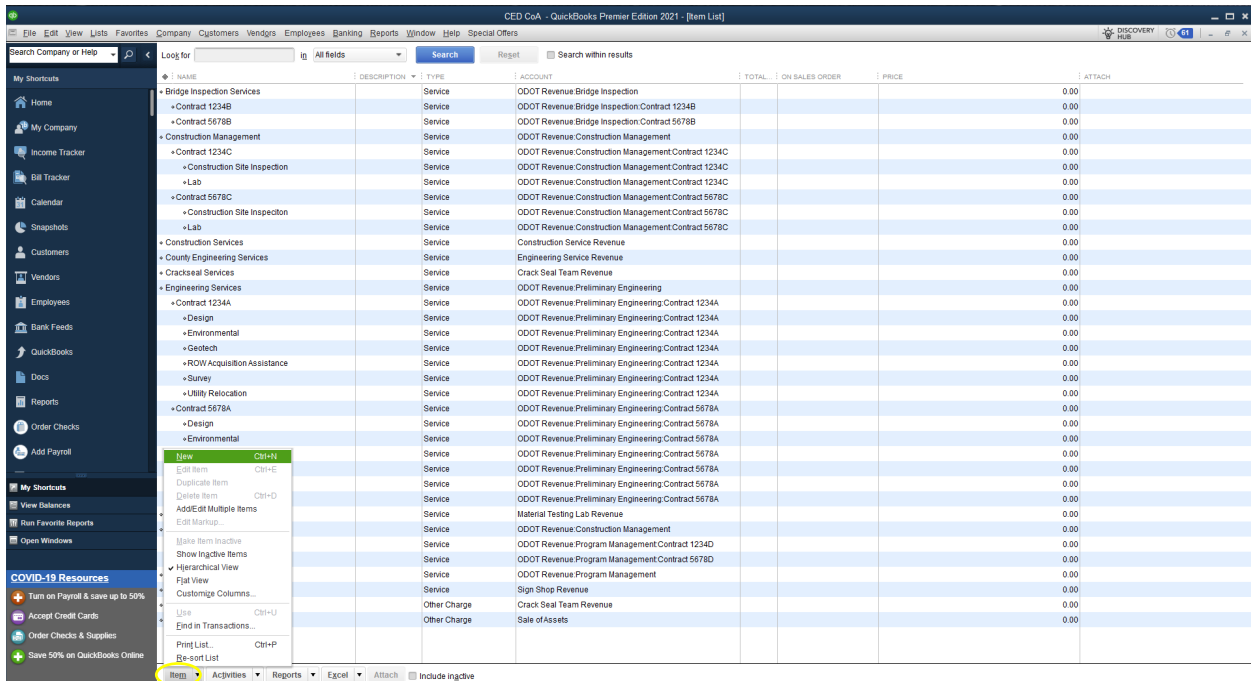
Item Listing Standard Operating Procedure #7 – Creating an Item

Creating an Item

1. Click Lists from the menu bar and select Item List from the drop down menu.

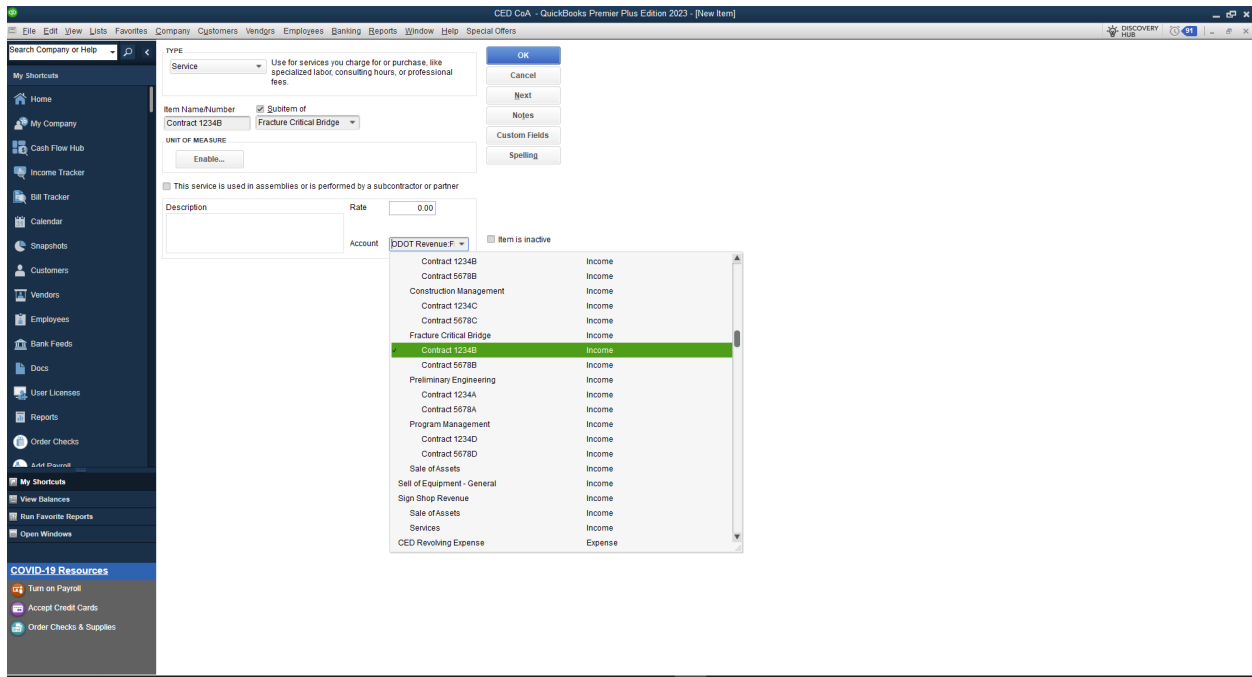


2. Click Item and select New from the drop down menu.

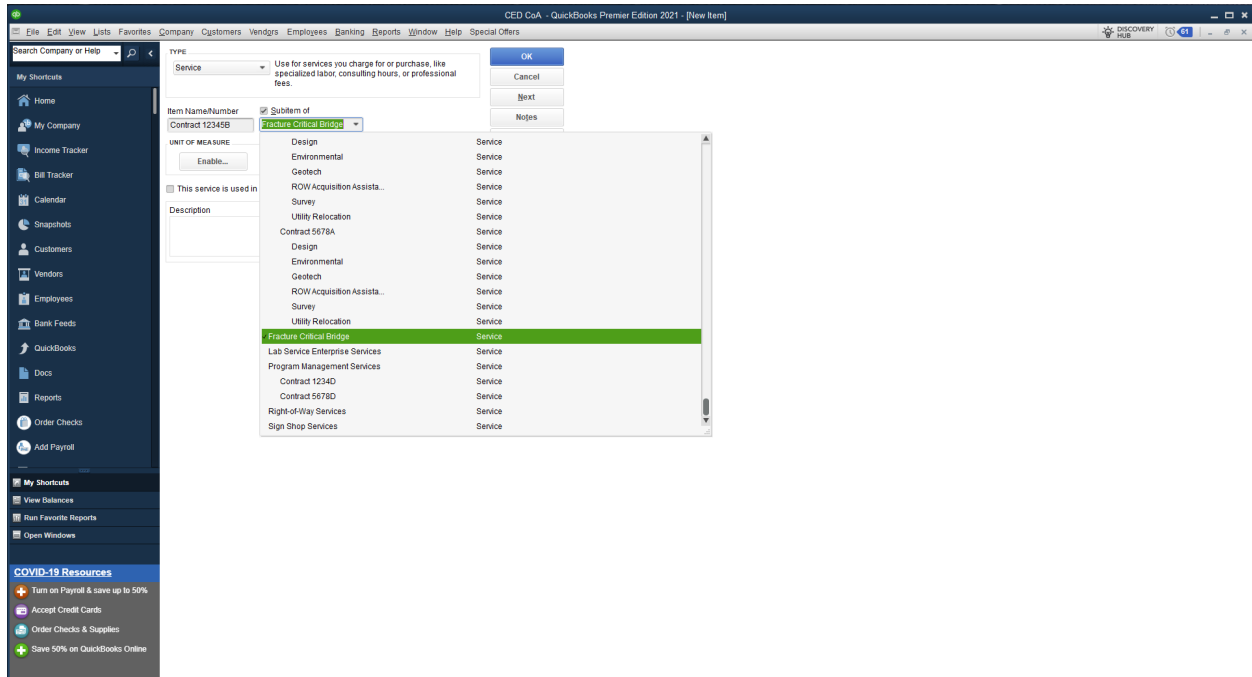


Item Listing Standard Operating Procedure #7 – Creating an Item

3. Input the Item Name and ensure it is connected to the correct Account from the drop down menu and click OK. For this example, we will create Item Fracture Critical Bridge.

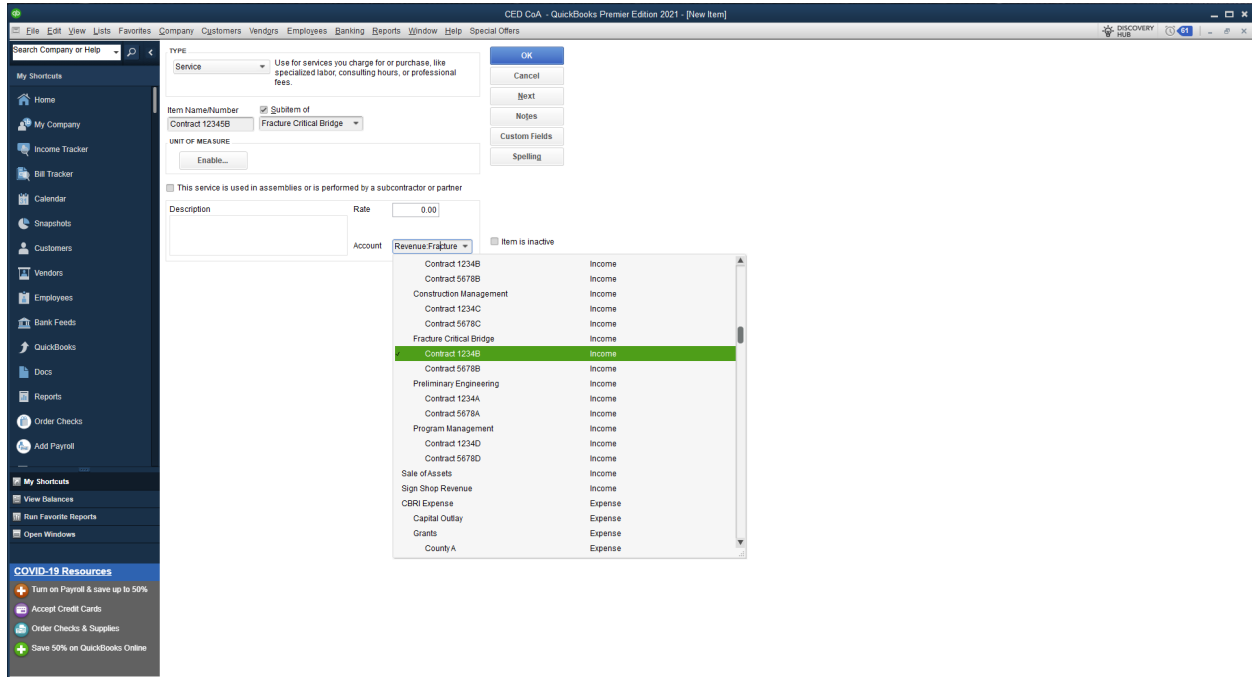


4. To create a Sub Item, follow the same steps to create an Item. Check the box for Subitem of, then select the Item you want it to be a Subitem of from the drop down menu. For our example, we will create Item Contract 1234B, a Subitem of Fracture Critical Bridge.



Item Listing Standard Operating Procedure #7 – Creating an Item

5. Ensure it connects to the correct Sub Account.



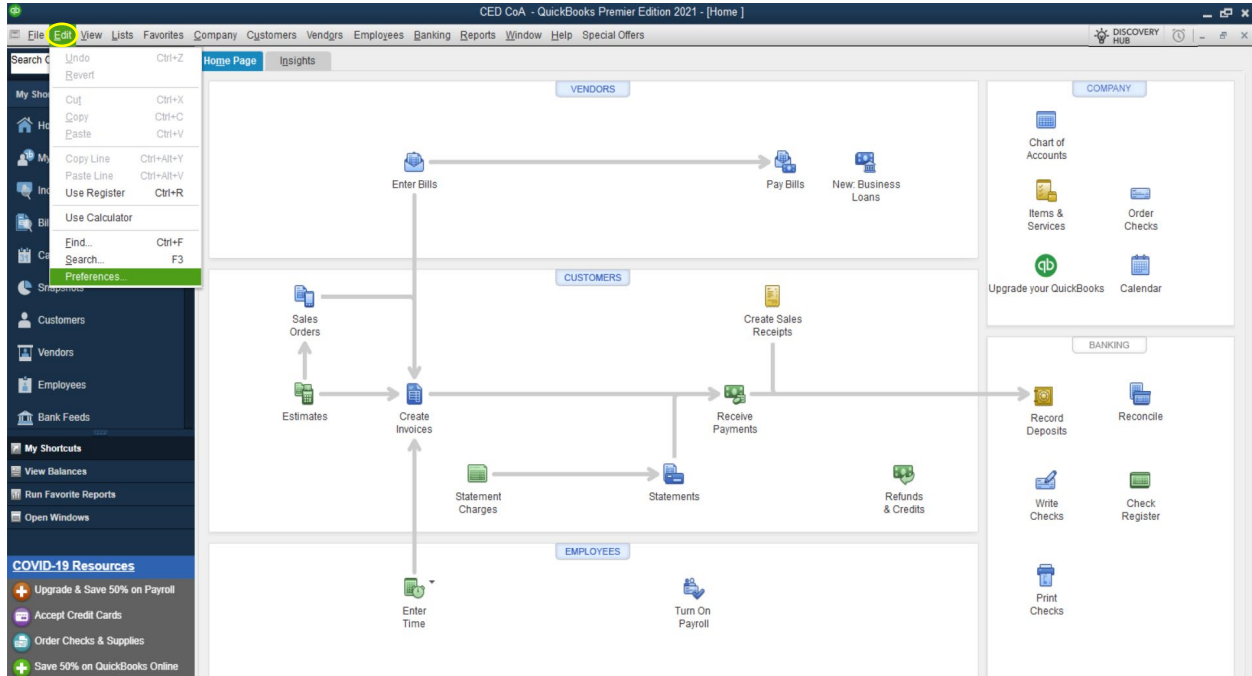
Income Classes

Account(s)	Classes
ODOT Revenue: Preliminary Engineering	Design Survey Geotech Environmental ROW Acquisition Utility Relocation
ODOT Revenue: Construction Management	Construction Site Inspection Lab
Engineering Revenue Sign Shop Revenue Material Testing Lab Revenue Crack Seal Team Revenue Construction Service Revenue	County City School Tribes Fire Departments Sale of Assets

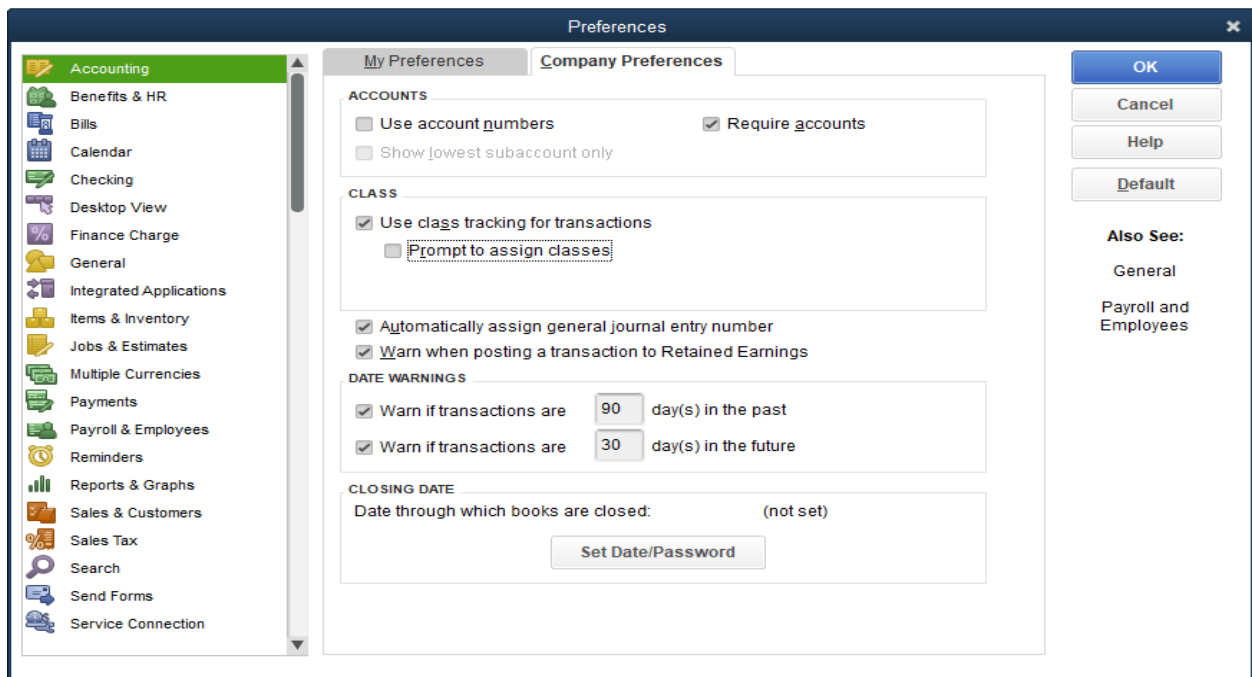
When Districts are entering invoices to be sent for the following services: ODOT Preliminary Engineering, ODOT Construction Management, Sign Shop, Material Testing Lab, Crack Seal, and Construction Services; one of the above classes needs to be selected. Districts need to ensure interlocal agreements are established with governmental entities they are providing services/sell products to. See the process for setting up Income Classes SOP #8 & #9.

Enabling Class Tracking for Transactions

1. Click Edit and select Preferences from the drop down menu.

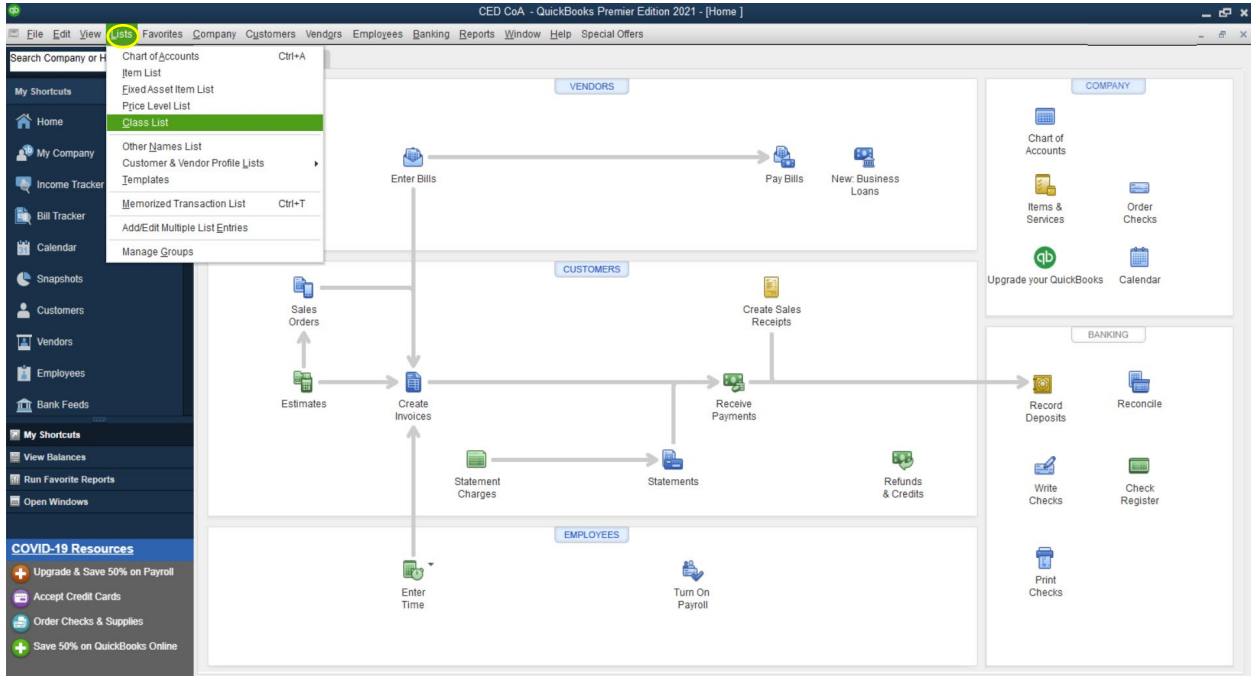


2. In the Preferences menu, select Accounting and Company Preferences.
 - a. Under Class, check “Use class tracking for transactions” and uncheck “Prompt to assign classes”.

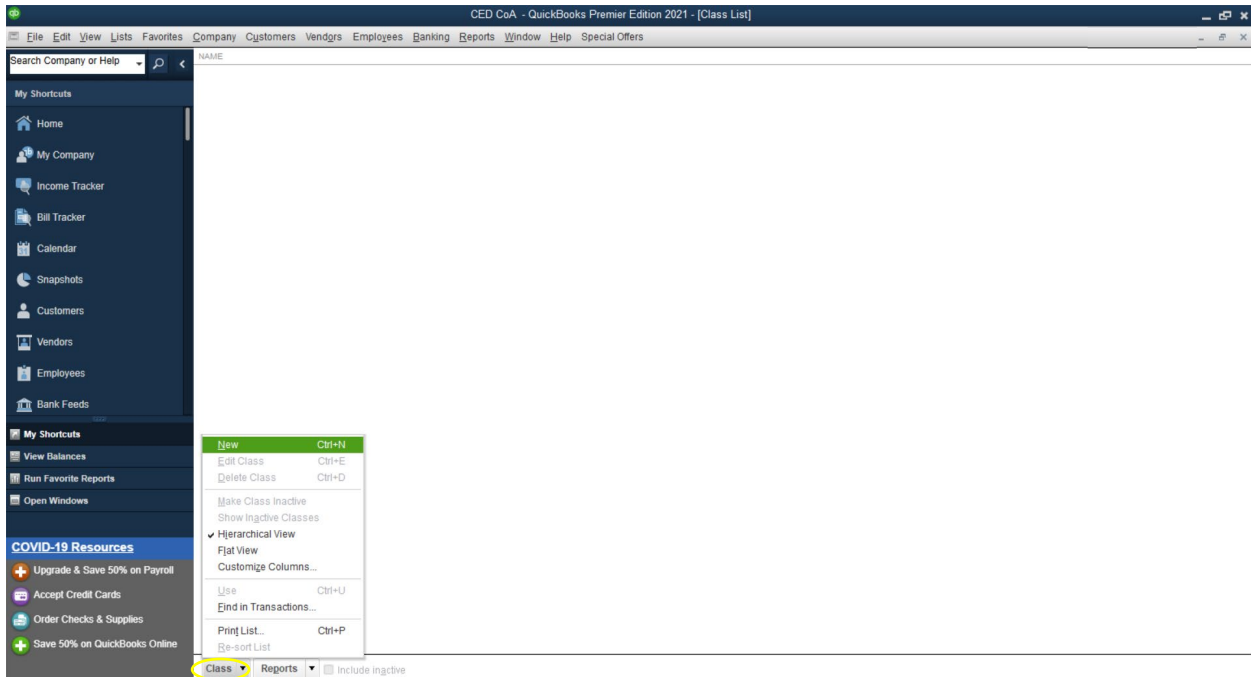


Creating a Class

1. Click Lists and select Class List from the drop down menu.

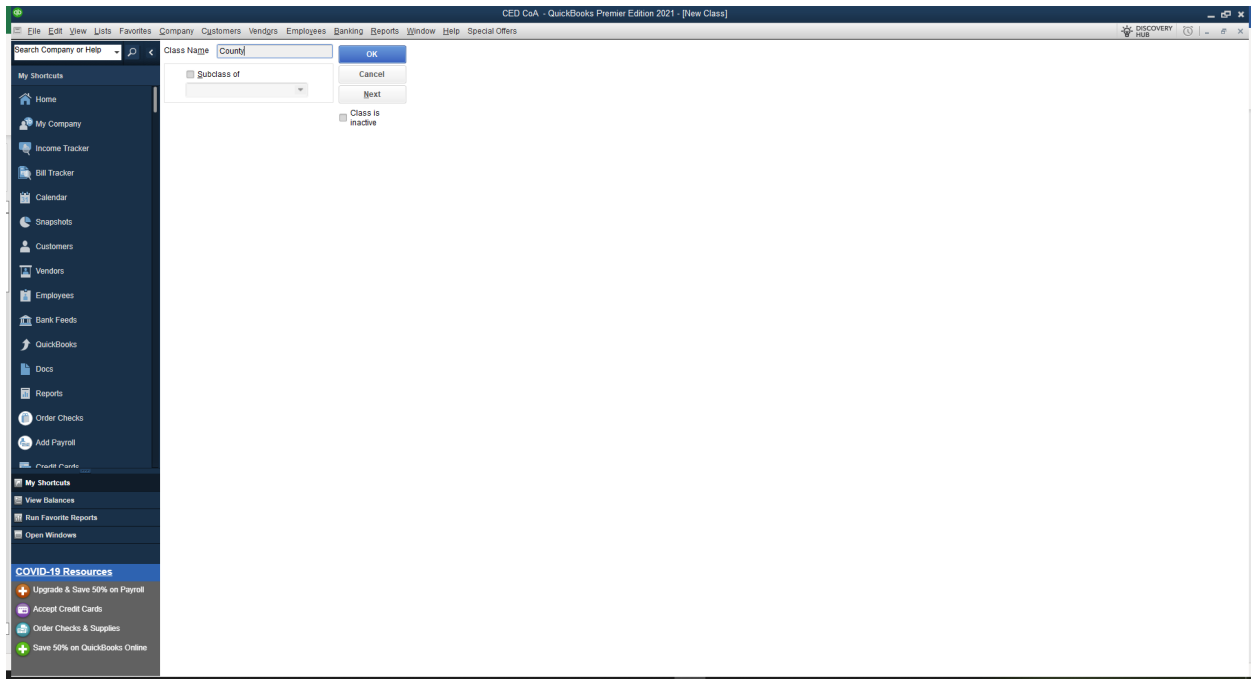


2. Click Class and select New from the drop down menu.

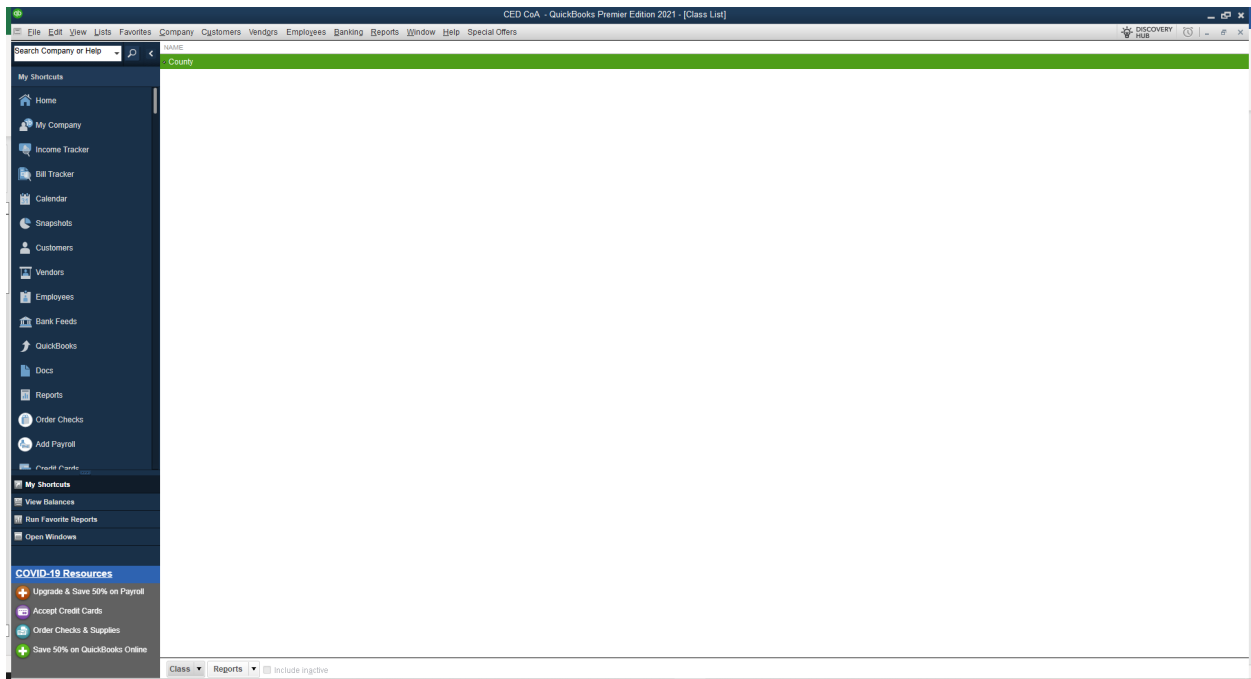


Income Classes Standard Operating Procedure #9 – Creating a Class

3. Input Class Name and click OK.
For this example, we will create the Class “County.”



4. Now County will appear under Class List



Expense Accounts

Expense Accounts	
Name	Description
Crack Seal Expense	Accounts for expenses to run the Crack Seal program.
Construction Service Expense	Accounts for expenses to run the Construction Service program.
Sign Shop Expense	Accounts for expenses to run the Sign Shop program.
CED Revolving Expense	Accounts for expenses expended from CED Revolving Proceeds. These expenses are NOT included in the District's overhead billing rates for enterprise activities. Expenses incurred by other enterprise activities do not fall into this category.
Lab Expense	Accounts for expenses to run the Lab program.
ODOT Profession SVC Expense	Accounts for expenses incurred for providing services to ODOT in relation to contracts renewed every two years.
General Expense	Accounts for expenses incurred for the general operation and administrative costs of the District that cannot be divided between enterprise activities. These expenses are factored into the District's overhead billing rates for enterprise activities.

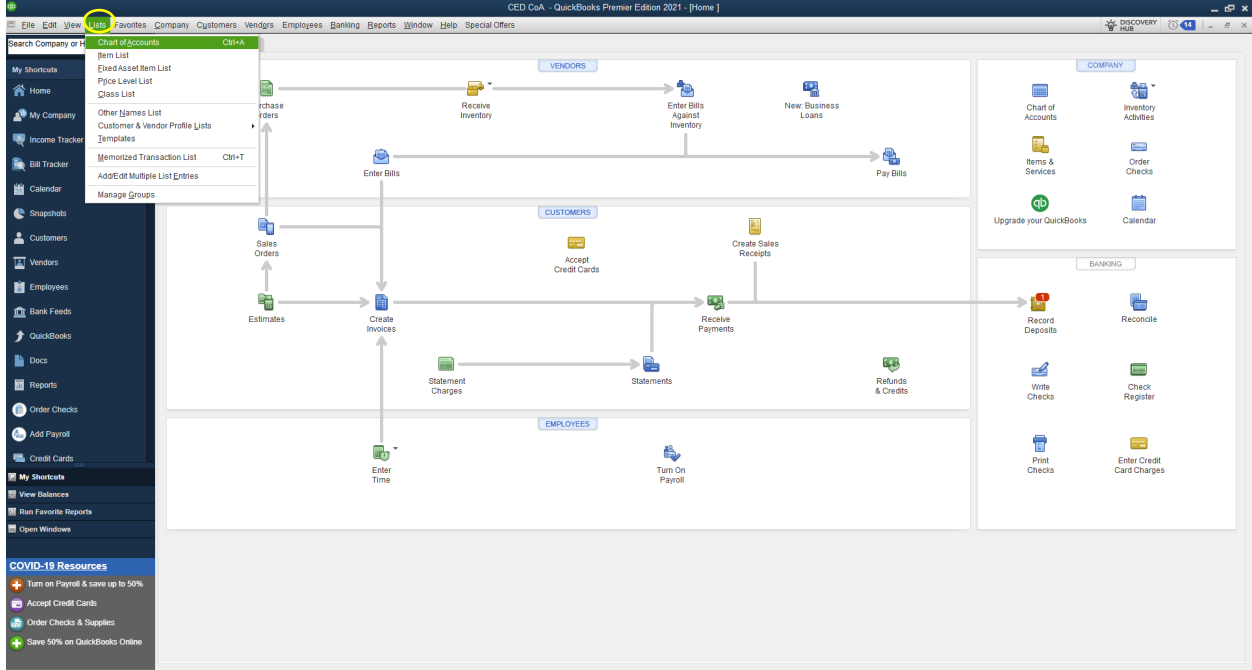
The above expense accounts are designed to track expenditures related to all programs and services provided by the District. The expenditures should also correspond with their respective income source. Example: The District financial statement would reflect crack seal income and crack seal expense to aid management with understanding of possible gains and losses associated with the service. Since crack seal expenditures have a correlating revenue, these expenditures cannot be accounted for in CED Revolving Expense. CED Revolving Expense is restricted to expenditures that have no other income source. See SOP for creating expense accounts at SOP #10.

Note: District's that are NOT providing additional services (such as ODOT contracts, sign shop, etc....) and ONLY have CED Revolving Proceeds will account for all expenditures under CED Revolving Expense.

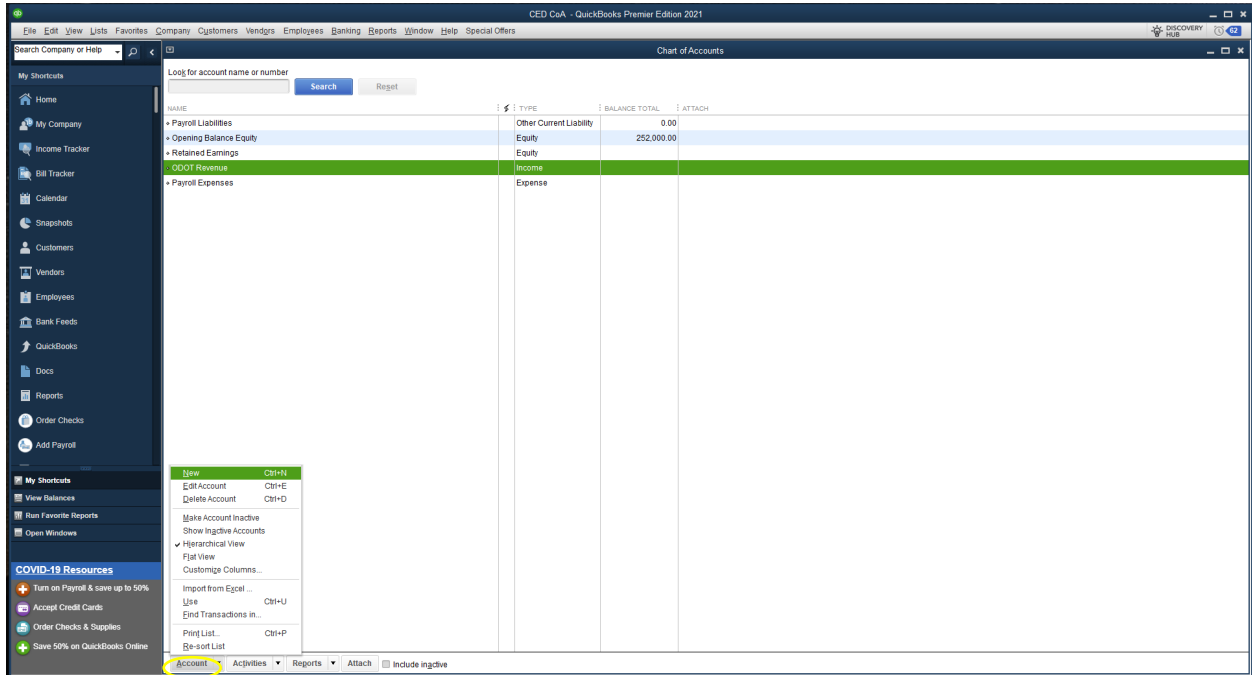
Expense Accounts Standard Operating Procedure #10 – Creating an Expense Account

Creating an Expense Account

1. Click on Lists and select Chart of Accounts from the drop down menu.

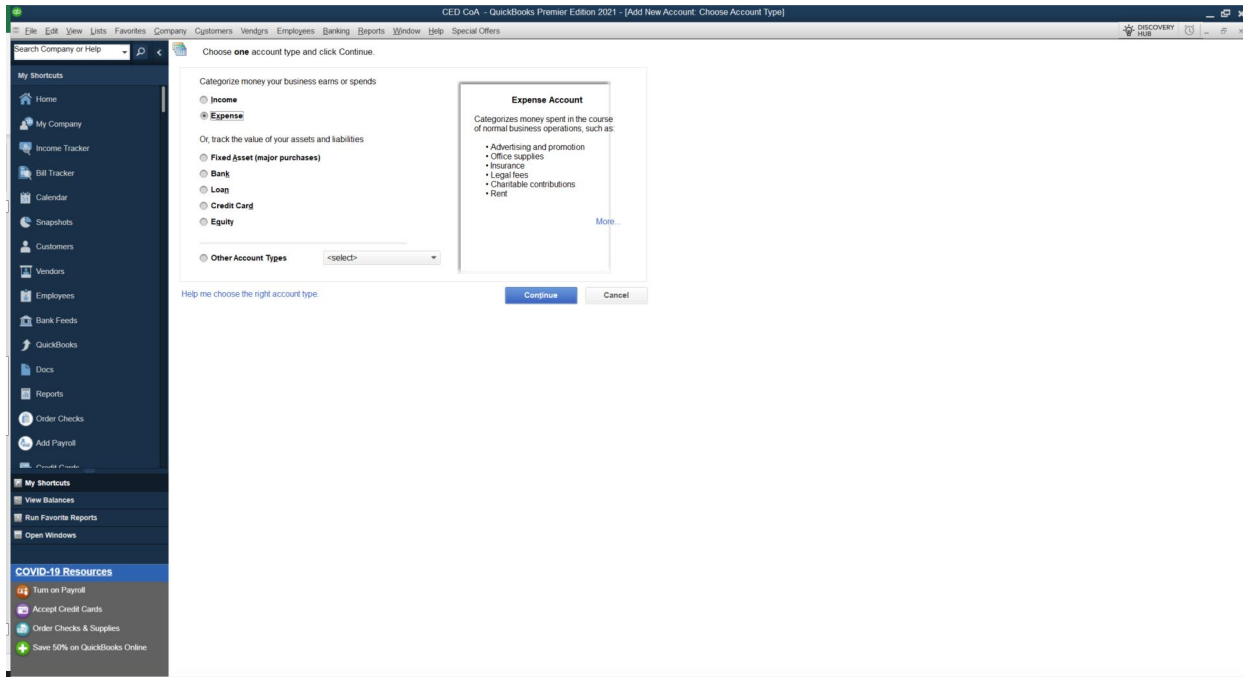


2. Click Accounts and select New, this will bring up the Account Creation Screen.



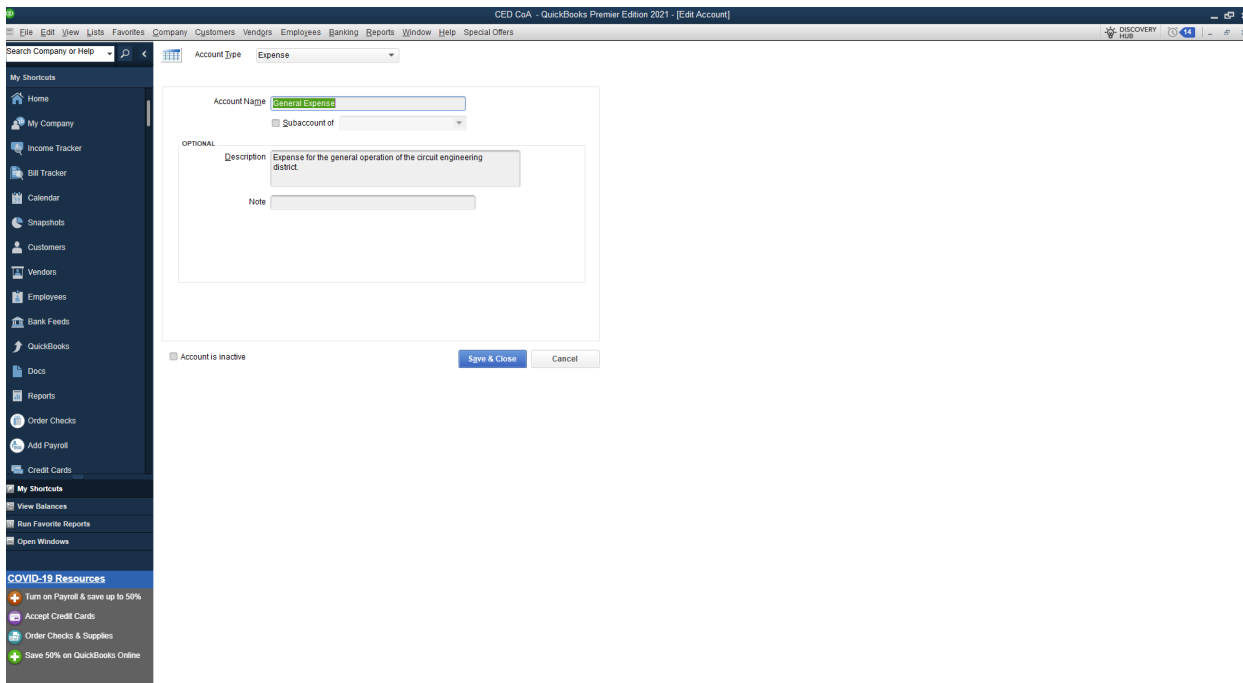
Expense Accounts Standard Operating Procedure #10 – Creating an Expense Account

3. Select Expense and click Continue



4. Input your account name in the Account Name field and the associated account description. For this example, Account Name is General Expense, and the Description is "Expense for the general operation of the circuit engineering district."

5. Select Save & Close



Expense Accounts

Standard Operating Procedure #10 – Creating an Expense Account

6. We have created General Expense Account. The Chart of Accounts will now be populated with the new account.

NAME	TYPE	BALANCE TOTAL	ATTACH
+ Payroll Liabilities	Other Current Liability	0.00	
+ Opening Balance Equity	Equity	252,000.00	
+ Retained Earnings	Equity		
+ ODOT Revenue	Income		
+ General Expense	Expense		
+ Payroll Expenses	Expense		

Expense Subaccounts

Expense Sub Accounts
M&O
Travel
Personal Services
Capital Outlay
Grants (CED Revolving Expense Only)

All expense accounts will have the above subaccounts as noted. These subaccounts will enable the District to group transactions into categories similar to Counties. See how to create expense sub accounts SOP #4. Additionally, below are definitions for M&O, Travel, Personal Services, Capital Outlay, and Grants.

68 OS § 3010 The term "maintenance and operation" is defined to comprehend all current expense except those items herein defined as "personal services" and/or "capital outlay," and "sinking funds," including all items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety bonds and insurance, all maintenance and repair accomplished according to the conditions of a contract, and all items of expense paid to any person, firm or corporation who renders service in connection with the repair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "maintenance and operation" shall comprehend all items so defined hereinbefore, and shall be further specifically defined to include all items, articles and materials consumed with the use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under the terms of a contract.

68 OS § 3010 The term "personal services" is defined to comprehend all salaries, wages, per diem compensation, fees where the only compensation of the recipient is the fees earned, and all allowances or reimbursement for travel expense where authorized by law and/or defined by law, paid to any officer, deputy, employee or other individual for services rendered or employment in relation to the office, department or subdivision of the municipality, including such items as fees and mileage of witnesses and jurors when paid from the general fund, fees of constables and justices of the peace and all other fees, compensation or remuneration paid to individuals or persons who have only their professional, technical or vocational skills and services to sell. In the departments of roads and highways and/or streets and alleys the term "personal services" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include such items as salaries, wages, per diem compensation and all other compensation or remuneration paid to engineers, surveyors, mechanics, truck drivers, tractor and grader operators, carpenters, etc., for professional, technical and vocational skills and services rendered in relation to employment by or within such department or subdivision of the municipality.

68 OS § 3010 The term "capital outlay" is defined to comprehend all items and articles(either new or replacements) not consumed with use but only diminished in value with prolonged use, such as new, or replacements of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements to real properties accomplished according to the conditions of a contract.

The subaccounts "Grants" is used solely for CED Revolving Expense account. This enables the District to track grants to the member counties for their grant programs such as material request programs.

Expense Sub-Subaccounts

Account	Sub Account	Sub-Subaccounts
General Expense	M&O	Accounting Service
		Board Meeting Expense
		Bank Fees
		Contract Labor
		Fuel Expense
		Office Building Expense
		Software Licenses
		Office Supplies
		Utilities Electric
		Utilities Gas
		Utilities Internet
		Utilities Security
		Utilities Trash
		Utilities Water
Utilities Phone		
Vehicle Maintenance & Repair		
CED Revolving Expense	Grants	County A
		County B
		County C
Crack Seal Expense Construction Service Expense Sign Shop Expense Lab Expense CED Revolving Expense ODOT Prof. SVS Expense General Expense	Personal Services	Salary Wage Expense
		Hourly Wage Expense
		Payroll Tax Expense
		Retirement Expense
		Health Insurance Expense
		Fringe Benefit Expense

Sub-subaccounts in expenses are customizable and will vary District to District depending on their financial activity. These sub-subaccounts were selected after a review of all Districts bookkeeping systems. Creating sub-subaccounts is the same process as creating a subaccount. See the SOP #4 for creating subaccounts.

Expense Accounts Expense Account Example in QuickBooks

Below is how Expenses will appear in QuickBooks accounting system once setup:

◆ CED Revolving Expense
◆ Capital Outlay
◆ Grants
◆ County A
◆ County B
◆ County C
◆ County D
◆ County E
◆ County F
◆ County G
◆ M&O
◆ Personal Services
◆ Fringe Benefits Expense
◆ Health Ins. Expense
◆ Hourly Wage Expense
◆ Payroll Tax Expense
◆ Retirement Expense
◆ Salary Wage Expense
◆ Travel
◆ Construction Service Expense
◆ Capital Outlay
◆ M&O
◆ Personal Services
◆ Fringe Benefits Expense
◆ Health Ins. Expense
◆ Hourly Wage Expense
◆ Payroll Tax Expense
◆ Retirement Expense
◆ Salary Wage Expense
◆ Travel
◆ Crack Seal Expense
◆ Capital Outlay
◆ M&O
◆ Personal Services
◆ Fringe Benefits Expense
◆ Health Ins. Expense
◆ Hourly Wage Expense

Expense Accounts Expense Account Example in QuickBooks

◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel
◇ General Expense
◇ Capital Outlay
◇ M&O
◇ Accounting Service
◇ Board Meeting Expense
◇ Contract Labor
◇ Fuel Expense
◇ Office Building Expense
◇ Office Supplies
◇ Software Licenses
◇ Utilities Electric
◇ Utilities Gas
◇ Utilities Internet
◇ Utilities Phone
◇ Utilities Security
◇ Utilities Trash
◇ Utilities Water
◇ Vehicle Maintenance & Repair
◇ Personal Services
◇ Fringe Benefits Expense
◇ Health Ins. Expense
◇ Hourly Wage Expense
◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel
◇ Lab Expense
◇ Capital Outlay
◇ M&O
◇ Personal Services
◇ Fringe Benefits Expense
◇ Health Ins. Expense
◇ Hourly Wage Expense

Expense Accounts Expense Account Example in QuickBooks

◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel
◇ ODOT Professional SVC Expense
◇ Capital Outlay
◇ M&O
◇ Personal Services
◇ Fringe Benefits Expense
◇ Health Ins. Expense
◇ Hourly Wage Expense
◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel
◇ Sign Shop Expense
◇ Capital Outlay
◇ M&O
◇ Personal Services
◇ Fringe Benefits Expense
◇ Health Ins. Expense
◇ Hourly Wage Expense
◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel

Expense Accounts
Expense Account Example in QuickBooks

<ul style="list-style-type: none"> ◊ Construction Service Expense ◊ Capital Outlay
<ul style="list-style-type: none"> ◊ M&O ◊ Personal Services <ul style="list-style-type: none"> ◊ Fringe Benefits Expense ◊ Health Ins. Expense ◊ Hourly Wage Expense ◊ Payroll Tax Expense ◊ Retirement Expense ◊ Salary Wage Expense ◊ Travel
<ul style="list-style-type: none"> ◊ Crack Seal Expense <ul style="list-style-type: none"> ◊ Capital Outlay ◊ M&O ◊ Personal Services <ul style="list-style-type: none"> ◊ Fringe Benefits Expense ◊ Health Ins. Expense ◊ Hourly Wage Expense ◊ Payroll Tax Expense ◊ Retirement Expense ◊ Salary Wage Expense ◊ Travel
<ul style="list-style-type: none"> ◊ Lab Expense <ul style="list-style-type: none"> ◊ Capital Outlay ◊ M&O ◊ Personal Services <ul style="list-style-type: none"> ◊ Fringe Benefits Expense ◊ Health Ins. Expense ◊ Hourly Wage Expense ◊ Payroll Tax Expense ◊ Retirement Expense ◊ Salary Wage Expense ◊ Travel

Expense Accounts
Expense Account Example in QuickBooks

◇ ODOT Professional Svcs. Expense
◇ Capital Outlay
◇ M&O
◇ Personal Services
◇ Fringe Benefits Expense

◇ Health Ins. Expense
◇ Hourly Wage Expense
◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel
◇ Reconciliation Discrepancies
◇ Sign Shop Expense
◇ Capital Outlay
◇ M&O
◇ Personal Services
◇ Fringe Benefits Expense
◇ Health Ins. Expense
◇ Hourly Wage Expense
◇ Payroll Tax Expense
◇ Retirement Expense
◇ Salary Wage Expense
◇ Travel

Payroll Liabilities

Below is an example of Liability accounts that could be applicable to the District:

◆ Payroll Liabilities
◆ Fed Withholding
◆ FICA Payable
◆ Life Insurance Payable
◆ Medical Ins Payable
◆ Medicare Payable
◆ OK Withholding
◆ Retirement Payable
◆ SUTA Payable

Payroll liabilities are payroll expenses that have incurred but not yet been paid. Payroll liabilities employee portion includes employee compensation, required withholdings, and voluntary withholdings. Additionally, payroll liabilities are accrued for the employer portion of retirement and payroll taxes. Payroll liabilities are used to ensure that financial statement expense accounts are not inflated.

Every month payroll liabilities should be reviewed to ensure balances are appropriate and accurate. The balance of each individual payroll liability subaccount should only be payments outstanding or be “0”.

If you are currently not utilizing liabilities, this section is not applicable.

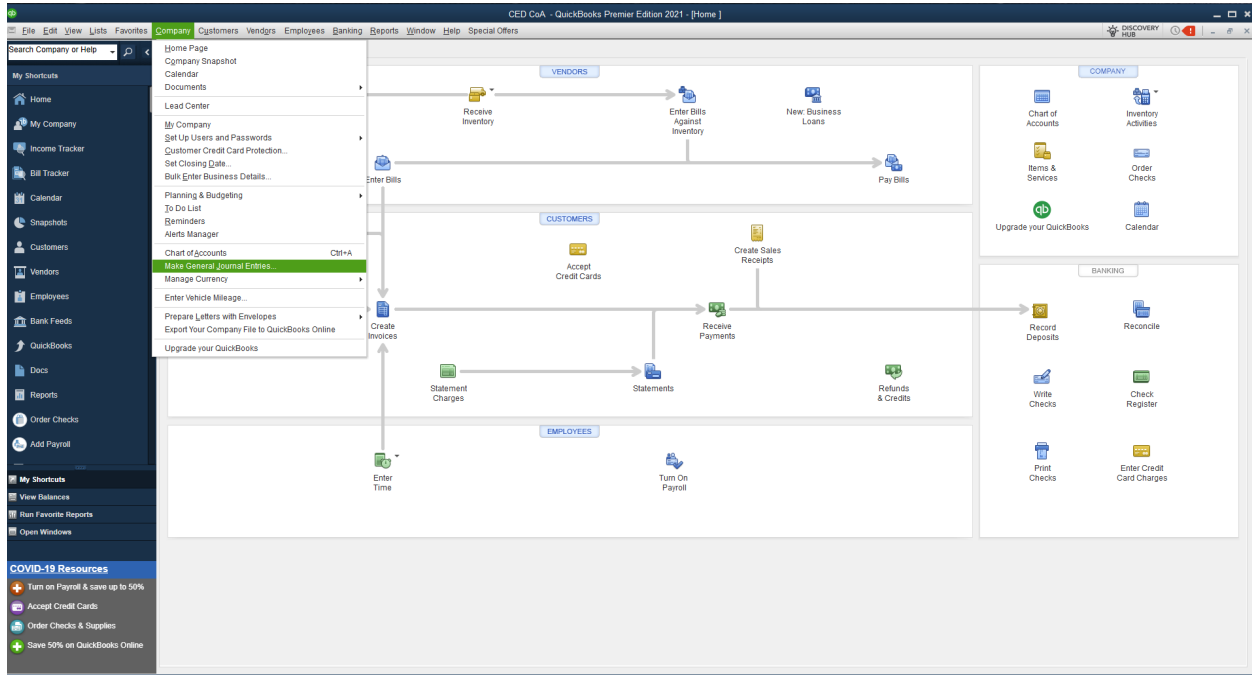
Note: Districts may have other payroll liability accounts such as garnishments and child support. Each District needs to review all payroll withholdings to ensure each withholding has its own payroll liability subaccount.

Disclaimer: Due to not having access to QuickBooks Payroll function, we have limited guidance on the payroll process within QuickBooks.

Outsourced Payroll

Districts that utilize outsourced payroll services will have to manually accrue liabilities through journal entries each payroll period. If your district does not currently accrue liabilities, this section is not applicable. Below is an example of payroll journal entries for employee and employer liabilities:

Select Make General Journal Entries from the Company drop down menu



Employee entries

Employee Journal for all payroll

ACCOUNT	DEBIT	CREDIT	MEMO
CED Revolving Expense:Personal Services:Salary Wage Expense	3,000.00		
Construction Service Expense:Personal Services:Salary Wage Expense	3,000.00		
Crack Seal Expense:Personal Services:Salary Wage Expense	3,000.00		
CED Revolving Expense:Personal Services:Salary Wage Expense	3,000.00		
Lab Expense:Personal Services:Salary Wage Expense	3,000.00		
Sign Shop Expense:Personal Services:Hourly Wage Expense	1,500.00		
Payroll Liabilities:Retirement Payable		1,000.00	Employee Contribution
Payroll Liabilities:FICA Payable		1,500.00	Employee Contribution
Payroll Liabilities:Medicare Payable		300.00	Employee Contribution
Payroll Liabilities:Fed Withholding		1,900.00	Employee Contribution
Payroll Liabilities:OK Withholding		500.00	Employee Contribution
Payroll Liabilities:Medical Ins Payable		400.00	Employee Contribution
Payroll Liabilities:Life Insurance Payable		10.00	Employee Contribution
Bank 1		10,890.00	Nov Net Payroll

Employer entries

Employer Journal Retirement

ACCOUNT	DEBIT	CREDIT
CED Revolving Expense:Personal Services:Retirement Expense	400.00	
Construction Service Expense:Personal Services:Retirement Expense	200.00	
Crack Seal Expense:Personal Services:Retirement Expense	200.00	
Lab Expense:Personal Services:Retirement Expense	200.00	
Payroll Liabilities:Retirement Payable		1,000.00

Employer Journals Payroll Tax

ACCOUNT	DEBIT	CREDIT	MEMO
CED Revolving Expense:Personal Services:Payroll Tax Expense	600.00		Employer Contribution
Construction Service Expense:Personal Services:Payroll Tax Expense	300.00		Employer Contribution
Crack Seal Expense:Personal Services:Payroll Tax Expense	300.00		Employer Contribution
Lab Expense:Personal Services:Payroll Tax Expense	300.00		Employer Contribution
Sign Shop Expense:Personal Services:Payroll Tax Expense	300.00		Employer Contribution
Payroll Liabilities:FICA Payable		200.00	Employer Contribution
Payroll Liabilities:Medicare Payable		1,400.00	Employer Contribution
Payroll Liabilities:SUTA Payable		200.00	Employer Contribution

Inhouse Payroll

The Districts that utilize inhouse payroll through QuickBooks will need to update the Payroll Item list to correlate with the proper account. See below for an example of a few payroll items that may be needed:

Payroll Item List	Type	Tax Tracking	Account
Salary Crack Seal	Yearly Salary	Compensation	Crack Seal Expense: Personal Expenses: Salary Wages
Salary Construction Service	Yearly Salary	Compensation	Construction Service Expense: Personal Expenses: Salary Wages
Salary Sign Shop	Yearly Salary	Compensation	Sign Shop Expense: Personal Expenses: Salary Wages
Salary CED Revolving	Yearly Salary	Compensation	CED Revolving Expense: Personal Expenses: Salary Wages
Salary General	Yearly Salary	Compensation	General Expense: Personal Expenses: Salary Wages
Salary Lab	Yearly Salary	Compensation	Lab Expense: Personal Expenses: Salary Wages
Salary ODOT	Yearly Salary	Compensation	ODOT Expense: Personal Expenses: Salary Wages
Hourly Crack Seal	Hourly Wage	Compensation	Crack Seal Expense: Personal Expenses: Hourly Wages
Hourly Construction Service	Hourly Wage	Compensation	Construction Service Expense: Personal Expenses: Hourly Wages
Hourly Sign Shop	Hourly Wage	Compensation	Sign Shop Expense: Personal Expenses: Hourly Wages
Hourly CED Revolving	Hourly Wage	Compensation	CED Revolving Expense: Personal Expenses: Hourly Wages
Hourly General	Hourly Wage	Compensation	General Expense: Personal Expenses: Hourly Wages
Hourly Lab	Hourly Wage	Compensation	Lab Expense: Personal Expenses: Hourly Wages
Hourly ODOT	Hourly Wage	Compensation	ODOT Expense: Personal Expenses: Hourly Wages
Phone Reimbursement - Crack Seal	Additions	Fringe Benefits	Crack Seal Expense: Personal Expenses: Fringe Benefits
Phone Reimbursement - Construction Service	Additions	Fringe Benefits	Construction Service Expense: Personal Expenses: Fringe Benefits
Phone Reimbursement - Sign Shop	Additions	Fringe Benefits	Sign Shop Expense: Personal Expenses: Fringe Benefits
Phone Reimbursement - CED Revolving	Additions	Fringe Benefits	CED Revolving Expense: Personal Expenses: Fringe Benefits
Phone Reimbursement - General	Additions	Fringe Benefits	General Expense: Personal Expenses: Fringe Benefits
Phone Reimbursement - Lab	Additions	Fringe Benefits	Lab Expense: Personal Expenses: Fringe Benefits
Phone Reimbursement - ODOT	Additions	Fringe Benefits	ODOT Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - Crack Seal	Additions	Fringe Benefits	Crack Seal Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - Construction Service	Additions	Fringe Benefits	Construction Service Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - Sign Shop	Additions	Fringe Benefits	Sign Shop Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - CED Revolving	Additions	Fringe Benefits	CED Revolving Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - General	Additions	Fringe Benefits	General Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - Lab	Additions	Fringe Benefits	Lab Expense: Personal Expenses: Fringe Benefits
Healthcare Allowance - ODOT	Additions	Fringe Benefits	ODOT Expense: Personal Expenses: Fringe Benefits
Health Insurance - Crack Seal	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable
Health Insurance - Construction Service	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable
Health Insurance - Sign Shop	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable
Health Insurance - CED Revolving Expense	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable
Health Insurance - General	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable
Health Insurance - Lab	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable
Health Insurance - ODOT	Deduction	Premium Only/125	Payroll Liabilities: Medical Ins. Payable

Above is not a comprehensive list of payroll items. Each district will have to review all compensation methods, withholdings, deductions, and additions that are relevant to their payroll in order to complete the payroll item list. As you can see from above, every Salary, Hourly, Fringe Benefits, and Deductions will have multiple payroll items broken down to the respective business unit and connected to the appropriate expense/liability account. OSAI is currently not promulgating a payroll item list; however, for the Chart of Accounts to effectively function, it is imperative that payroll is broken down into its proper expense accounts. Additionally, each employee' paycheck detail will have to be updated to the new payroll item list. Districts need to ensure withholdings and allowances are in accordance with IRS guidelines.

To update employee deductions and allowances the following steps need to be performed:

- From the top tool bar select employees then select employee center.
- Select the employee to edit by right clicking then select edit employee.
- Then select the payroll info tab to update additions, deductions and company contributions.
- Next select the taxes button to review payroll tax withholdings.

Note: This is also a good time to review each employee's personnel files to ensure all payroll withholdings, deductions, and additions are supported by adequate documentation and are accurate.

Disclaimer: It will be the Districts responsibility to ensure that withholdings, fringe benefits, and compensation are being properly accounted for and classified appropriately as pre-tax, post-tax, and are in accordance with IRS guidelines.

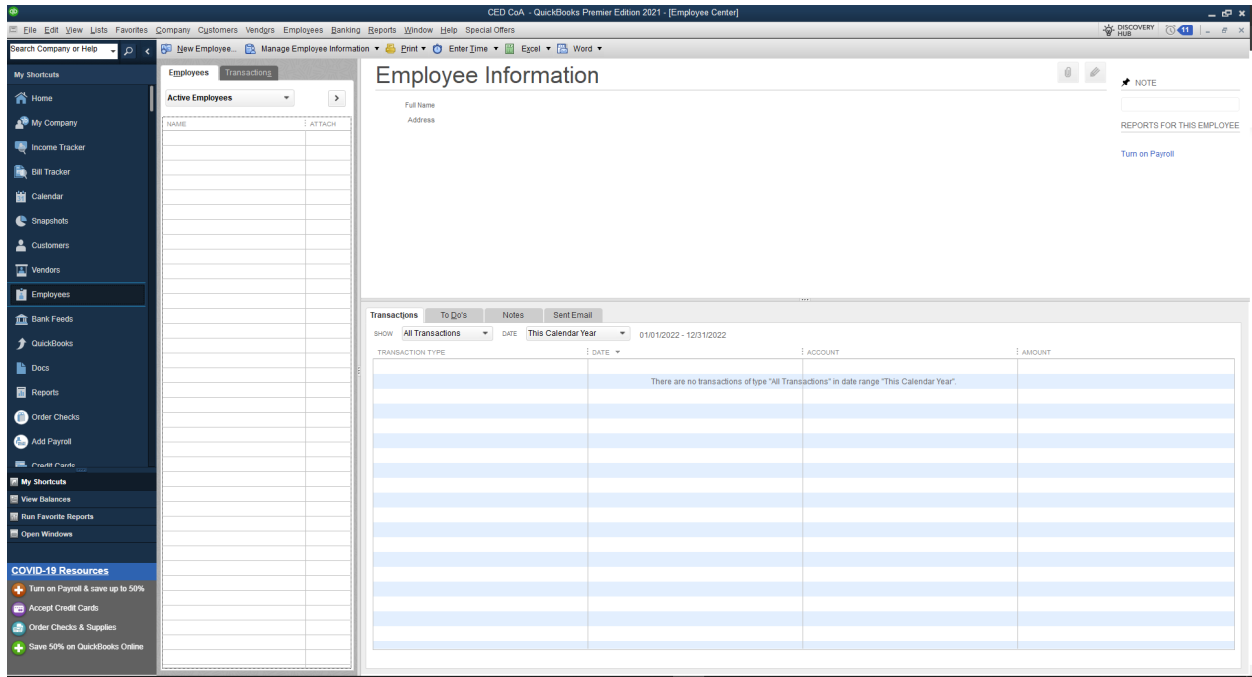
Miscellaneous Payroll

We have provided a few SOPs related to payroll. This includes the following:

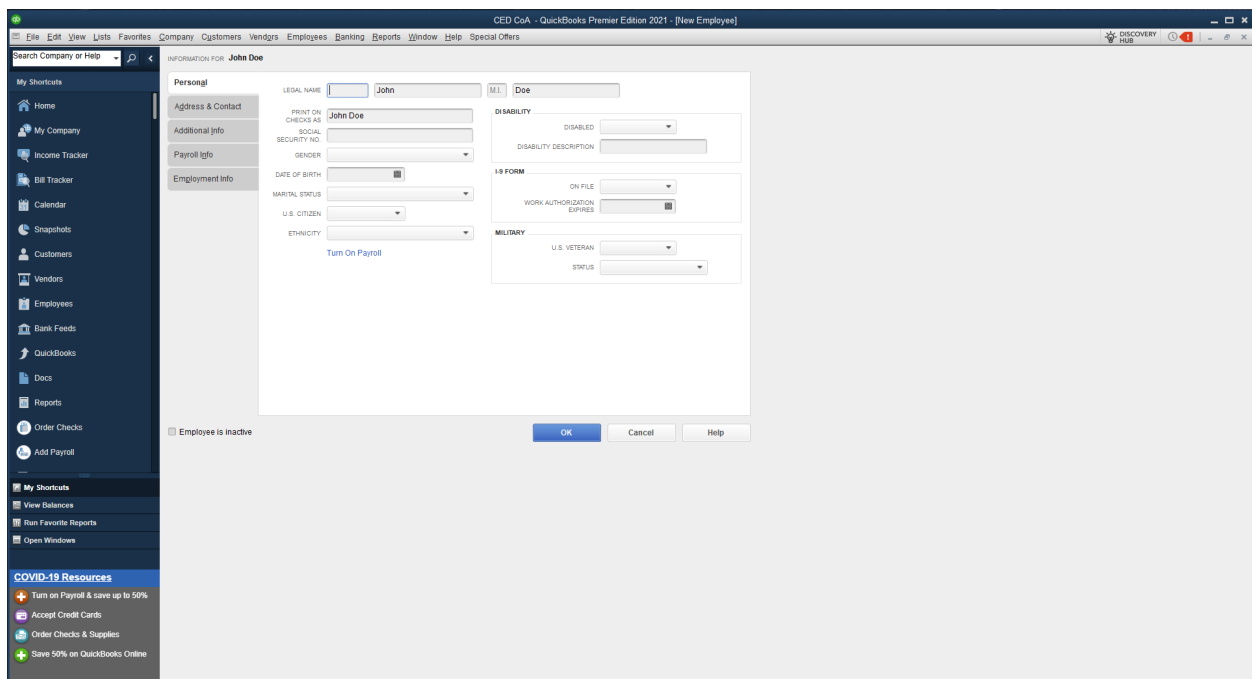
- SOP #11 – Entering Employees
- SOP #12 – Tracking Leave on Paystub

Entering Employees

1. Click Employees from the menu on the left hand side to bring up Employee Information Screen and click New Employee.



2. Complete necessary fields and hit OK.

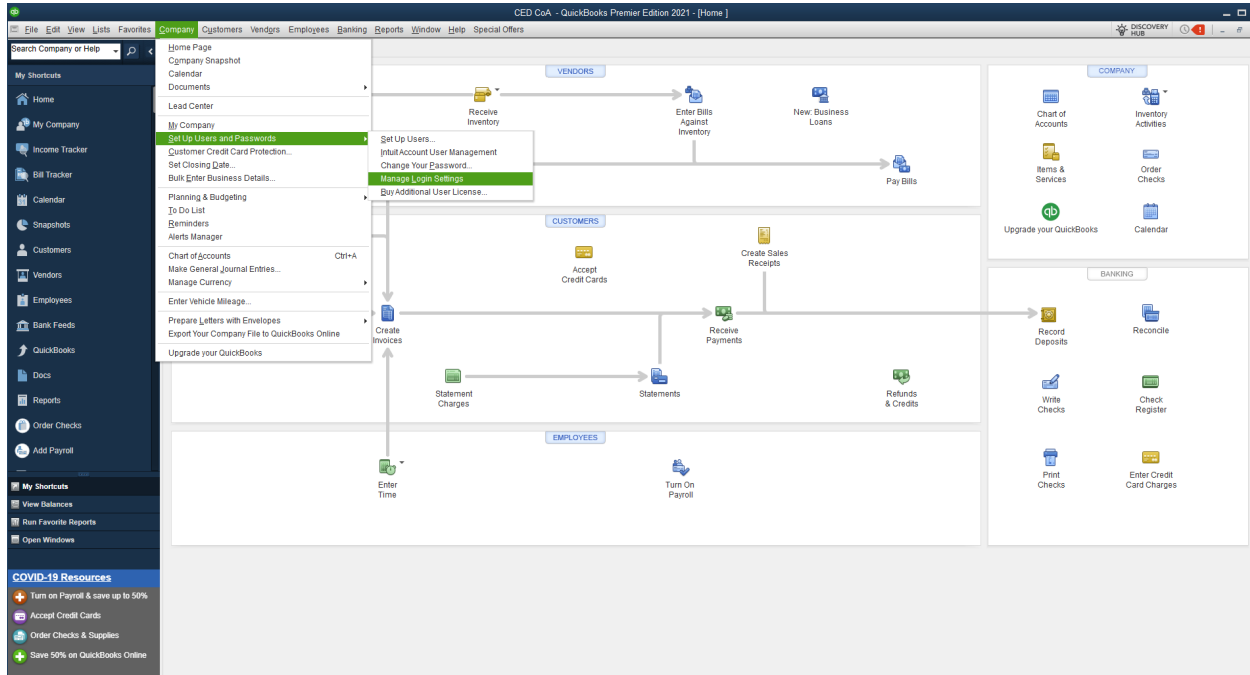


Payroll Standard Operating Procedure #12 – Tracking Leave on Paystub

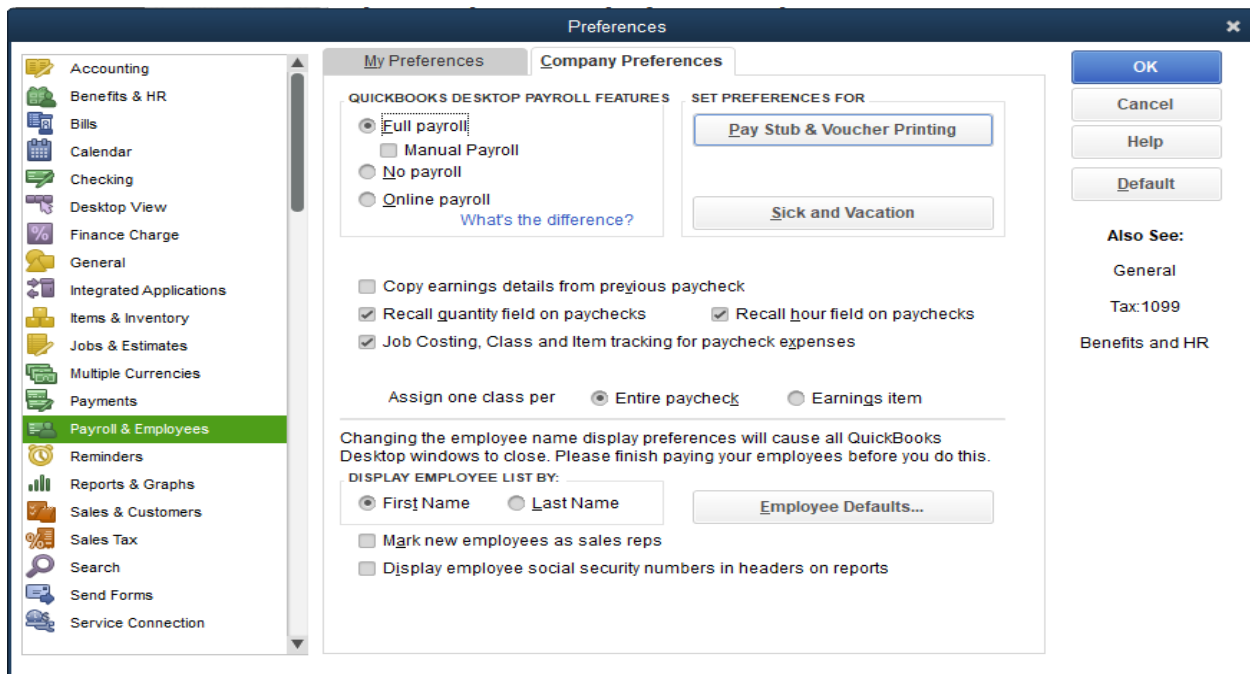
Tracking Leave on Paystub

To have vacation/sick used and vacation/sick available printed on employee's pay stubs complete the following steps:

1. Click Set Up Users and Passwords from the Company drop down menu and select Manage Login Settings.



2. Click Payroll & Employees, Company Preferences, and Pay Stub & Voucher Printing.



3. Check Vacation used and vacation available and check Sick used and sick available.

The screenshot shows the "Payroll Printing Preferences" dialog box. It is divided into two main sections. The first section, "ON PAYCHECK VOUCHERS ONLY, PRINT:", contains three checked checkboxes: "Employee address", "Company address", and "Pay period in check memo". The second section, "ON PAYCHECK VOUCHERS AND PAY STUBS, PRINT:", contains several options. The "Vacation used and vacation available" checkbox is checked and highlighted with a dotted border; its "Print as" dropdown is set to "Vacation Time". The "Sick used and sick available" checkbox is also checked, with its "Print as" dropdown set to "Sick Time". Other options in this section include "Legal company name", "Federal employer identification number", "DBA company name", "Company phone number", "Non-taxable company items", "Employee social security number", "Only the last four digits of SSNs and bank account numbers", "Hours for salaried employees", "Standard font size" (selected), "Large font size", and "Print Intuit logo". On the right side of the dialog, there are buttons for "OK", "Cancel", "Help", and "Default".

4. Additionally, you can click Sick and Vacation from Company Preferences screen if you want QuickBooks to track accrued leave for employees per your policy.

The screenshot shows the "Sick and Vacation Defaults" dialog box. It is organized into three sections. The first section, "SICK (PRINTS AS: SICK TIME)", includes a dropdown for "Accrual period" set to "Beginning of year", a text field for "Hours accrued at beginning of year" set to "0:00", a text field for "Maximum number of hours to accrue", a dropdown for "Set accrual limit" set to "Maximum hours at a time" with a "Help me choose" link, and a checkbox for "Reset hours each new year?" with a "Maximum hours to carryover" text field below it. The second section, "VACATION (PRINTS AS: VACATION TIME)", includes a dropdown for "Accrual period" set to "Beginning of year", a text field for "Hours accrued at beginning of year" set to "0:00", and a text field for "Maximum number of hours" with a "Reset hours each new year?" checkbox below it. The third section, "SICK AND VACATION ACCRUAL", contains two unchecked checkboxes: "Sick and vacation hours paid" and "Overtime hours paid". On the right side, there are buttons for "OK", "Cancel", and "Help".

Paying Inhouse and Outsourced Accrued Liabilities

When paying bills for payroll expenses, the District will be posting to the respective payroll liability account and sometimes expense account. When posting payroll in QuickBooks ensure that the postings are being properly recorded in the respective expense and liability accounts. See examples below for payment of bills:

Health Insurance Example:

Bill Credit
Bill Received

Bill

VENDOR:

ADDRESS:

TERMS:

MEMO:

DATE:

REF. NO.:

AMOUNT DUE:

BILL DUE:

Expenses **\$910.00** **Items** **\$0.00**

ACCOUNT	AMOUNT	MEMO
Payroll Liabilities:Medical Ins Payable	400.00	Nov Health & Life Insurance Employee Portion
Payroll Liabilities:Life Insurance Payable	10.00	Employee Portion
CED Revolving Expense:Personal Services:Healt...	100.00	Employer Portion
Lab Expense:Personal Services:Health Ins. Expen...	100.00	Employer Portion
Construction Service Expense:Personal Services:...	100.00	Employer Portion
Crack Seal Expense:Personal Services:Health Ins...	100.00	Employer Portion
CED Revolving Expense:Personal Services:Healt...	100.00	Employer Portion

Retirement Example:

Bill

VENDOR:

ADDRESS:

TERMS:

MEMO:

DATE:

REF. NO.:

AMOUNT DUE:

BILL DUE:

Expenses **\$2,000.00** **Items** **\$0.00**

ACCOUNT	AMOUNT	MEMO
Payroll Liabilities:403(b) Payable	1,000.00	Employer
Payroll Liabilities:403(b) Payable	1,000.00	Employee

**Payroll
Paying Inhouse and Outsourced Accrued Liabilities**

State Withholding Example:

Bill

VENDOR: <input type="text" value="OTC"/>	DATE: <input type="text" value="11/23/2022"/>
ADDRESS: <input style="width: 100%;" type="text"/>	REF. NO.: <input style="width: 100%;" type="text"/>
TERMS: <input type="text"/>	AMOUNT DUE: <input type="text" value="500.00"/>
MEMO: <input type="text" value="Employee Contribution"/>	BILL DUE: <input type="text" value="12/03/2022"/>

Expenses	\$500.00	Items	\$0.00
-----------------	-----------------	--------------	---------------

ACCOUNT	AMOUNT	MEMO
Payroll Liabilities:OK Withholding	500.00	Employee Contribution

Federal Withholding, FICA, and Medicare Example:

Bill

VENDOR: <input type="text" value="US Treasury"/>	DATE: <input type="text" value="11/23/2022"/>
ADDRESS: <input style="width: 100%;" type="text"/>	REF. NO.: <input style="width: 100%;" type="text"/>
TERMS: <input type="text"/>	AMOUNT DUE: <input type="text" value="5,300.00"/>
MEMO: <input style="width: 100%;" type="text"/>	BILL DUE: <input type="text" value="12/03/2022"/>

Expenses	\$5,300.00	Items	\$0.00
-----------------	-------------------	--------------	---------------

ACCOUNT	AMOUNT	MEMO
Payroll Liabilities:Fed Withholding	1,900.00	
Payroll Liabilities:FICA Payable	1,700.00	
Payroll Liabilities:Medicare Payable	1,700.00	

Payroll
Paying Inhouse and Outsourced Accrued Liabilities

OESC Example:

Bill

VENDOR	<input type="text" value="OESC"/>	DATE	<input type="text" value="11/23/2022"/>
ADDRESS	<input type="text"/>	REF. NO.	<input type="text"/>
TERMS	<input type="text"/>	AMOUNT DUE	<input type="text" value="200.00"/>
MEMO	<input type="text"/>		
		BILL DUE	<input type="text" value="12/03/2022"/>

Expenses	\$200.00	Items	\$0.00
ACCOUNT	AMOUNT	MEMO	
Payroll Liabilities:SUTA Payable	200.00		

At least monthly Payroll Liability balances need to be balanced. Otherwise reports will not have the correct balances for payroll liability.

Finalizing Implementation

Update Old Accounts

Now that you have created the new chart of accounts, the next step is to update all of the accounts in your previous Chart of Accounts. When updating the accounts, this will automatically update ALL transactions tied to this account.

See SOP #13 for updating old accounts.

Update Outstanding Invoices

Additionally, any outstanding invoices in the Customer Center will need to be updated to the new item listing. If the customer has a dollar amount instead of a zero balance, this means there are outstanding invoices that will need to be updated. See example below:

◆ School 1	0.00
◆ Tribe 1	0.00
◆ Tribe 2	243.30

See SOP #16 for updating outstanding invoices.

Update ODOT Customers

The only customer that will need updated is ODOT. When updating outstanding invoices this should correct the classification in accordance with chart of accounts.

Assistance

If you need assistance, please contact the auditor’s office at (580)332-3845 and ask for Darla, Sarah, or Josh.

Updating Old Accounts

1. Right click the account to be updated and select edit account. This will bring up the screen below. The circled area will need to be updated.

The screenshot shows a window titled "Add New Account". At the top left, there is a grid icon and the text "Account Type" followed by a dropdown menu set to "Expense". Below this is a section for "Account Name" with a text box containing "Utility Electric" and a "Select from Examples" button. Underneath is a checkbox labeled "Subaccount of" which is checked and circled in yellow, followed by a dropdown menu. Below this is a section labeled "OPTIONAL" containing two text boxes: "Description" and "Note". At the bottom of the window are three buttons: "Save & Close" (highlighted in blue), "Save & New", and "Cancel".

2. Check mark the box labeled “Subaccount” and select the appropriate account from the drop down menu to move the account. Click Save & Close when finished.

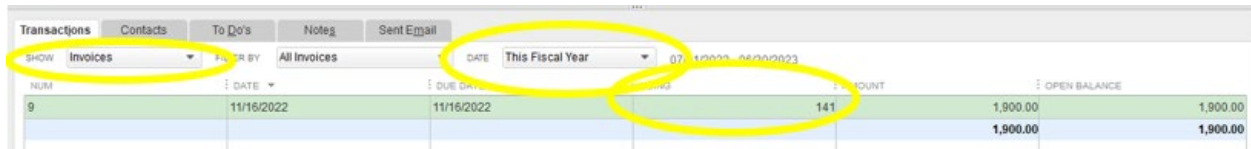
The screenshot shows a software window titled "Add New Account". At the top, there is a grid icon and a label "Account Type" with a dropdown menu set to "Expense". Below this is a section for "Account Name" with a text box containing "Utility Electric" and a "Select from Examples" button. Underneath, there is a checked checkbox labeled "Subaccount of" followed by a dropdown menu showing "General Expense:M&O". This entire "Subaccount of" section is highlighted with a yellow oval. Below this is an "OPTIONAL" section containing a "Description" text box and a "Note" text box. At the bottom of the window are three buttons: "Save & Close" (highlighted in blue), "Save & New", and "Cancel".

3. The account is then updated in the chart of accounts as noted below.

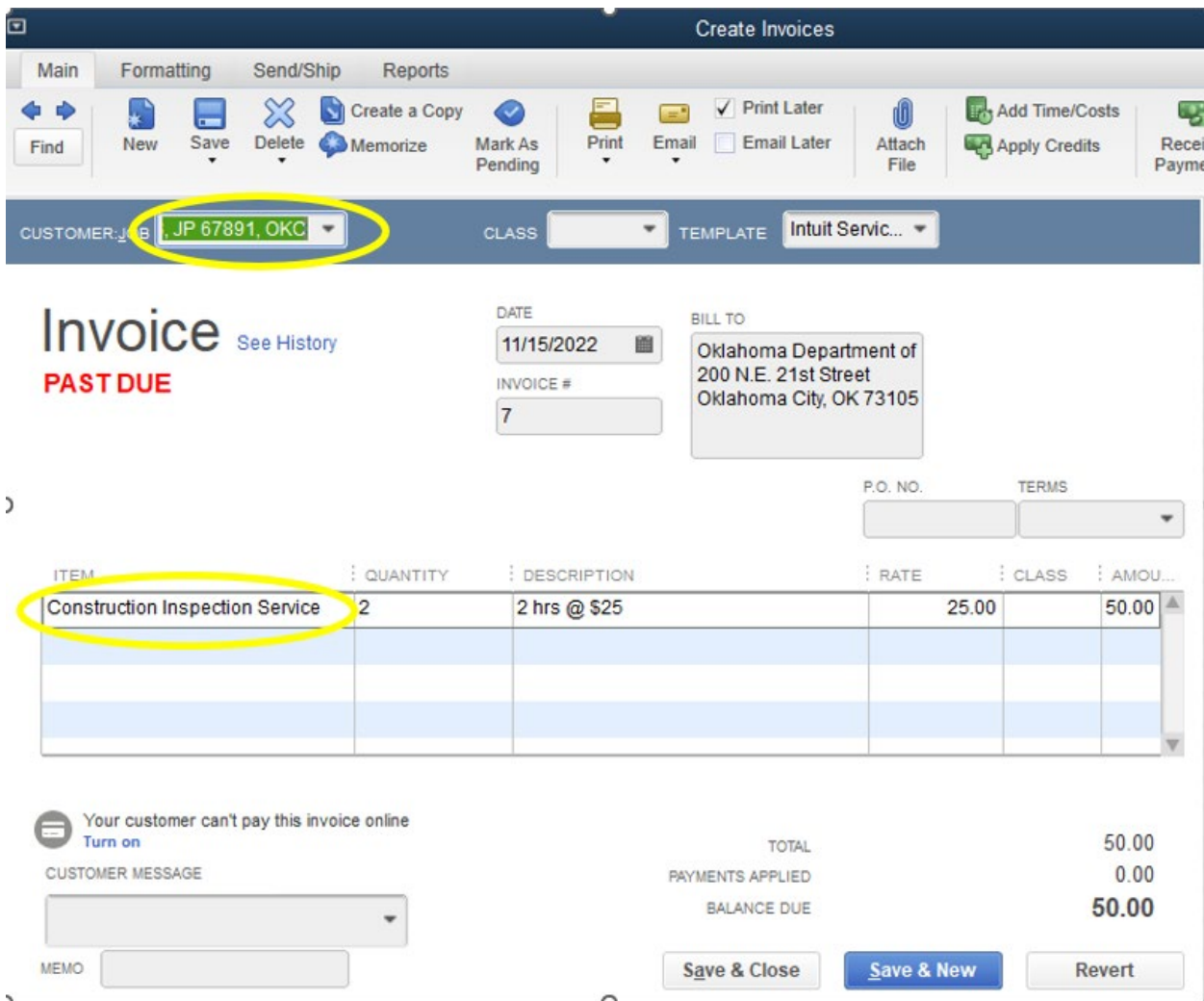
◇ CBRI Expense	Expense
◇ Capital Outlay	Expense
◇ Grants	Expense
◇ County A	Expense
◇ County B	Expense
◇ County C	Expense
◇ County D	Expense
◇ County E	Expense
◇ County F	Expense
◇ County G	Expense
◇ M&O	Expense
◇ Utility Electric	Expense
◇ Personal Services	Expense
◇ Health Insurance Expense	Expense
◇ Hourly Wage Expense	Expense
◇ Payroll Tax Expense	Expense
◇ Retirement Expense	Expense
◇ Salary Wage Expense	Expense
◇ Travel	Expense

Update Outstanding Invoices

1. Right click the customer once to show transactions to the customer with outstanding invoices. In the “Show” box, use the drop-down menu to select “invoices.” Select the “Date” drop-down menu and select “All” to ensure all invoices to the customer are pulled. Click the “Aging” column to sort invoices by number of days outstanding. If a number is in the aging column, then the transaction needs to be updated. Double right click to open the invoice that needs to be updated.



2. If the Customer job is an ODOT project, the customer Job will need to be updated to the new Chart of Accounts. All other customers will not need to be updated. The item will need to be updated to the new chart of accounts item as well. Click Save & Close when finished.



Creating a Customer

If assistance is needed in creating a customer, see SOP #5 for how to create a customer.

Creating a Vendor

If assistance is needed in creating a vendor, see SOP #15 for how to create a vendor.

Entering Bills

When entering bills into QuickBooks ensure to leave a description in the Memo line.

Ex. 1 – 4 nights @ \$93 Joe for FHWA conference invoice #

Ex. 2 – November water bill

Detail when entering the bill is imperative. This will assist the auditors and assist the District in knowing what purchases are for. This memo can be included in any report pulled out of QuickBooks.

There is also a setting when entering bills to add attachments. The District can attach scanned invoices to the bill file. This will make for a quick reference if there are any questions regarding any payments. Additionally, QuickBooks will create a folder called “Attach” in the company file. If the District is performing a full computer backup offsite, this file will be retrievable if a disaster strikes. The District will be able to restore the last QuickBooks backup along with images. See how to enter bills and attach supporting documents at SOP #16.

Pay Bills

The most common practice for bill payment is Check, Debit Card, or ACH. When posting transactions for payment ensure the correct and appropriate type of payment is selected. The payment type will show on reports created in QuickBooks. This will assist the Board in knowing what type of payments are being made whether it is Check, Debit Card, or ACH when approving reports. Additionally, this field will assist the auditors when performing routine audits. See how to pay bills by check at SOP #17 and how to pay bills with credit or debit card at SOP#18.

Creating Customer Invoice

When invoicing customers ensure there is a detailed description of the items/services being invoiced.

Ex. 1 – 20 hrs. of engineering services @ \$100/hr. Yellow Brick Road.

Ex. 2 – 3 Stop signs

This description will assist the auditors and the Districts when looking for a specific transaction. This information can be included in reports given to the District Board. Also, if a service is rendered and the service is on the District’s “Item Listing” ensure the item is linked to the appropriate account.

When creating an invoice, the District can scan in any supporting documents into the system for the invoice. This will make for a quick reference if there are any questions regarding any invoices. An account this is especially beneficial for is ODOT invoices. Additionally, QuickBooks has the capability to “Attach” supporting documentation in the company file. If the District is performing a full computer backup offsite, this file will be retrievable if a disaster strikes. The District will be able to restore the last QuickBooks backup along with images. See creating a customer invoice at SOP #19.

Receiving Payment Options

When receiving payments on invoices, ensure to select the appropriate type of payment received. The following are the main sources of payments received Check, EFT, and rarely cash. Inputting the appropriate type of payment received is imperative. When reports are ran for the District Board it will show the payment type received and will match the deposit slips/banking activity. See how to receive a payment at SOP #20.

Deposits

When depositing funds in QuickBooks, there is a “PMT METH” column. This needs to have the proper source the payment was received such as Check, ACH, and etc. See how to make a deposit at SOP # 21.

Refunds

When receiving a refund from a vendor, these need to be input as a credit to the proper expense account. When entering the credit ensure the description in the memo line states: Description of product/service being returned, date of purchase, payment type and reference number to payment type if available. See how to perform a refund at SOP #22.

Transfers

Transfers can be performed either through transfer of funds or by check. Transfers need to be discretely presented in the accounting system, because they will cause deposits and disbursements to be inflated if included in the annual financial statement. In all transfers there is a memo line that needs to be completed with the following information: transfer and bank account transferred to. See how to perform transfers at SOP #23.

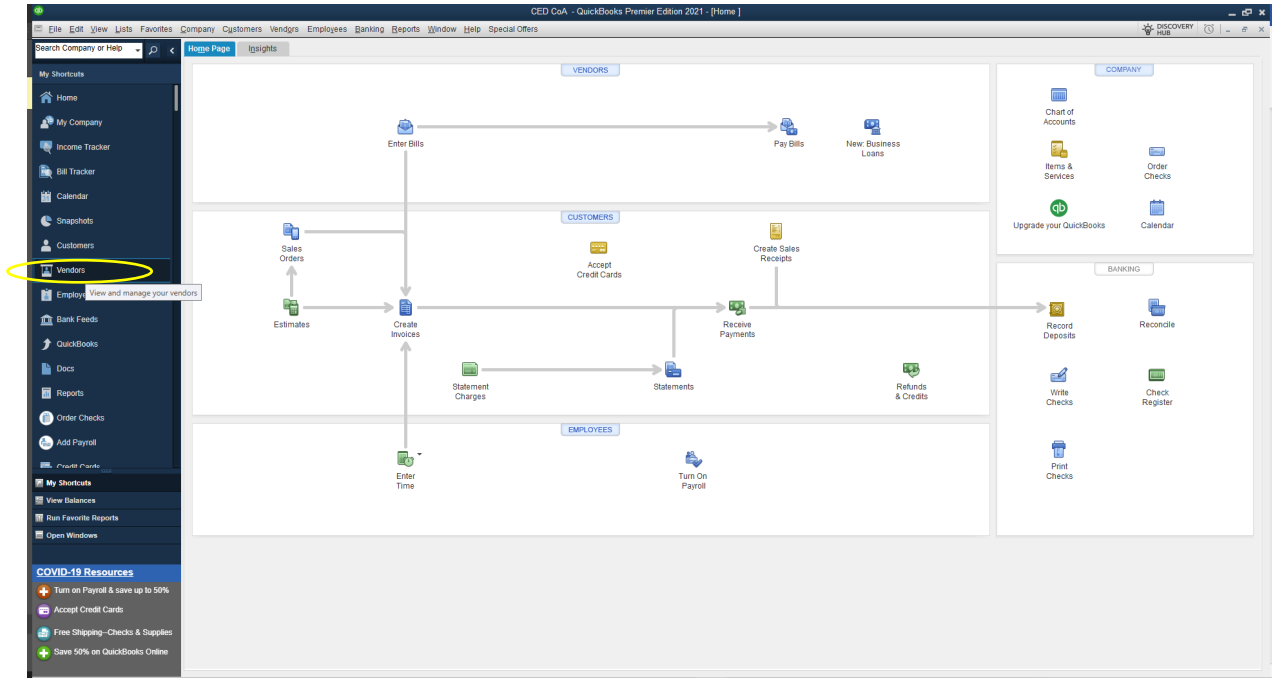
Bank Reconciliation

When performing the bank reconciliation, ensure that you obtain your balance from the ending bank statement as of the day you are reconciling to. For example: Obtain the Bank Statement balance as of October 31, 2022 for October end of month bank reconciliation. After checking off all your items that have cleared at the bank in QuickBooks you should reconcile. Items subsequent to the period you are reconciling should not be cleared when preparing the bank reconciliation. Additionally, if you have outstanding items for more than one bank reconciliation, they need to be researched to ensure the entries are not made in error. Once the bank reconciliation is balanced to the bank make sure the balance after outstanding items reconcile to the general ledger banking balance. See how to prepare a bank reconciliation at SOP #24.

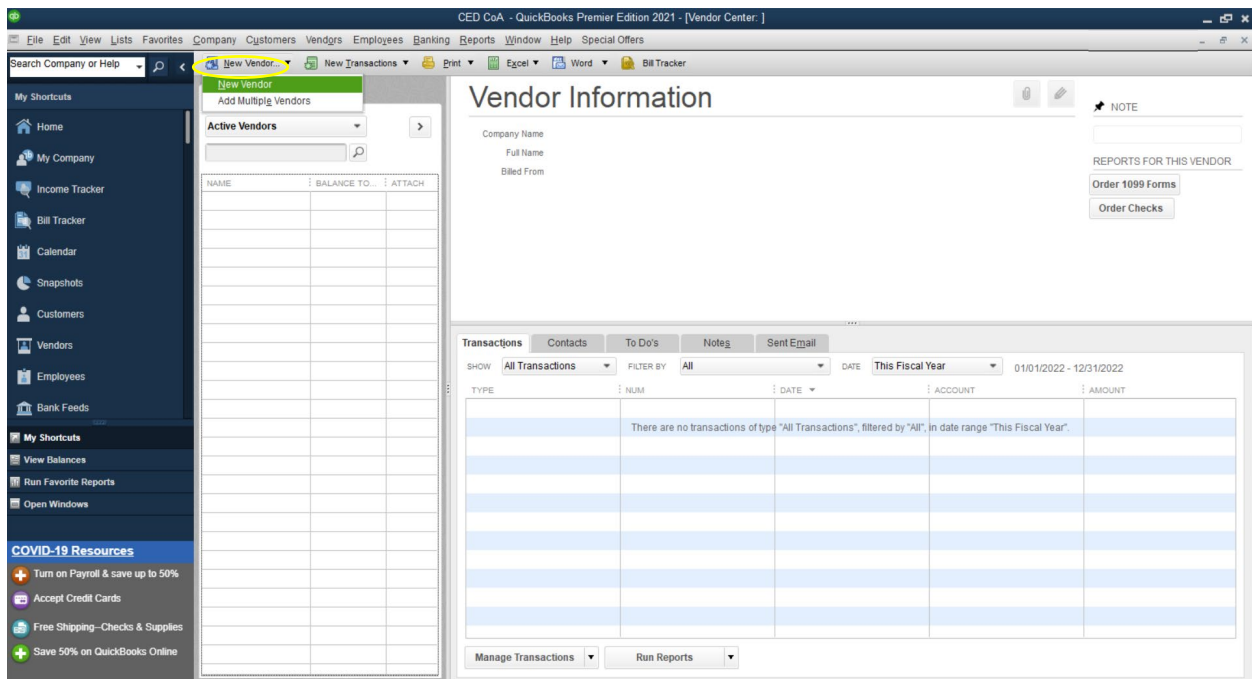
Basic How-To Instructions Standard Operating Procedure #15 – Creating a Vendor

Creating a Vendor

1. Select Vendors from the My Shortcuts menu.



2. Click New Vendor and select New Vendor.



Basic How-To Instructions Standard Operating Procedure #15 – Creating a Vendor

3. Input your Vendor's information and click OK.
For this example, our vendor will be ACME Tire & Auto.

Vendor Name: ACME Tire & Auto

Address Info

COMPANY NAME: ACME Tire & Auto

FULL NAME: M&A [Z] FIRST [M] LAST

JOB TITLE

Main Phone Main Email

Work Phone CC Email

Mobile Website

Fax Other 1

ADDRESS DETAILS

BILLED FROM: ACME Tire & Auto, 112 Random Rd, OKC, OK 73020

SHIPPED FROM

Copy >>

Vendor is inactive

OK Cancel Help

4. Account Settings allow you to prepopulate the account field when you enter a bill for a vendor.

For this example, we will choose General: M&O:Vehicle Maintenance & Repair

Vendor Name: ACME Tire & Auto

Account Settings

Tell us which expense accounts to prefill when you enter bills for this vendor. Spending a little time here can save you time later on. Accounts you select here show up automatically in the accounts field when you enter a bill for this vendor. Example: Bills from the phone company would be assigned to the Telephone Utilities expense account.

[SO] Vehicle Maintenance & Rep. >

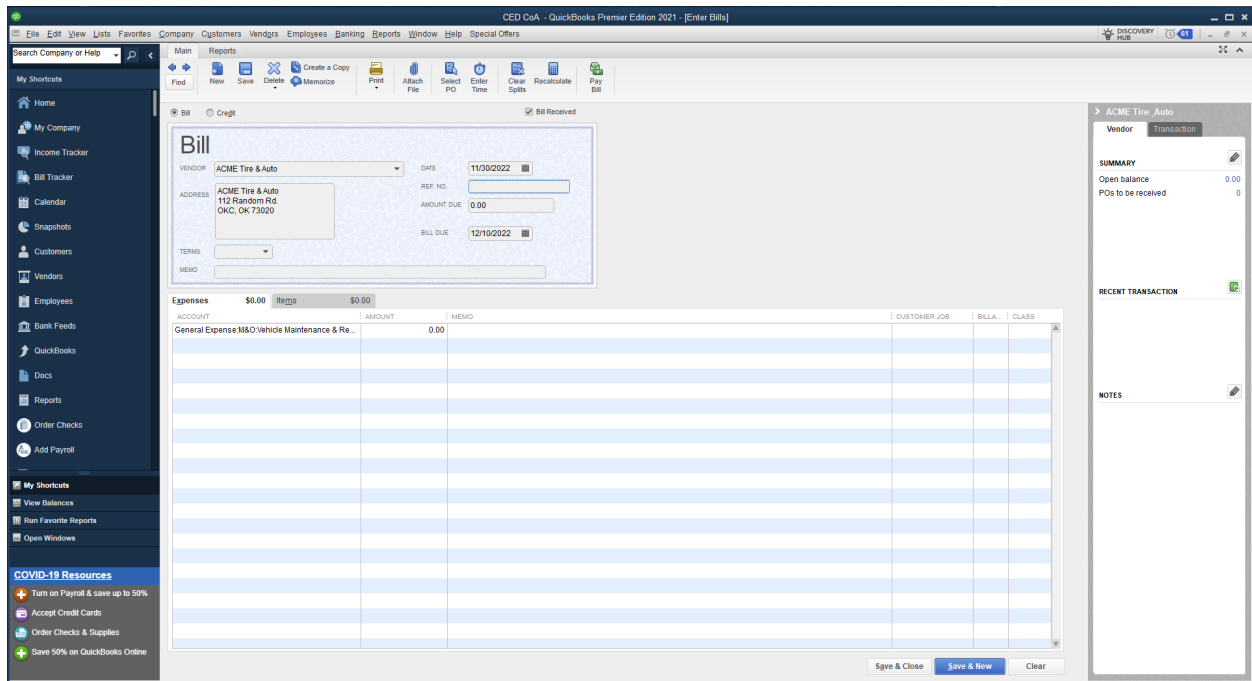
Utilities Gas	Expense
Utilities Internet	Expense
Utilities Phone	Expense
Utilities Security	Expense
Utilities Trash	Expense
Utilities Water	Expense
Vehicle Maintenance & Repair	Expense
Personal Services	Expense
Health Ins. Expense	Expense
Hourly Wage Expense	Expense
Payroll Tax Expense	Expense
Retirement Expense	Expense
Salary Wage Expense	Expense
Travel	Expense
Lab Expense	Expense
Capital Outlay	Expense
M&O	Expense
Personal Services	Expense
Health Ins. Expense	Expense
Hourly Wage Expense	Expense

Vendor is inactive

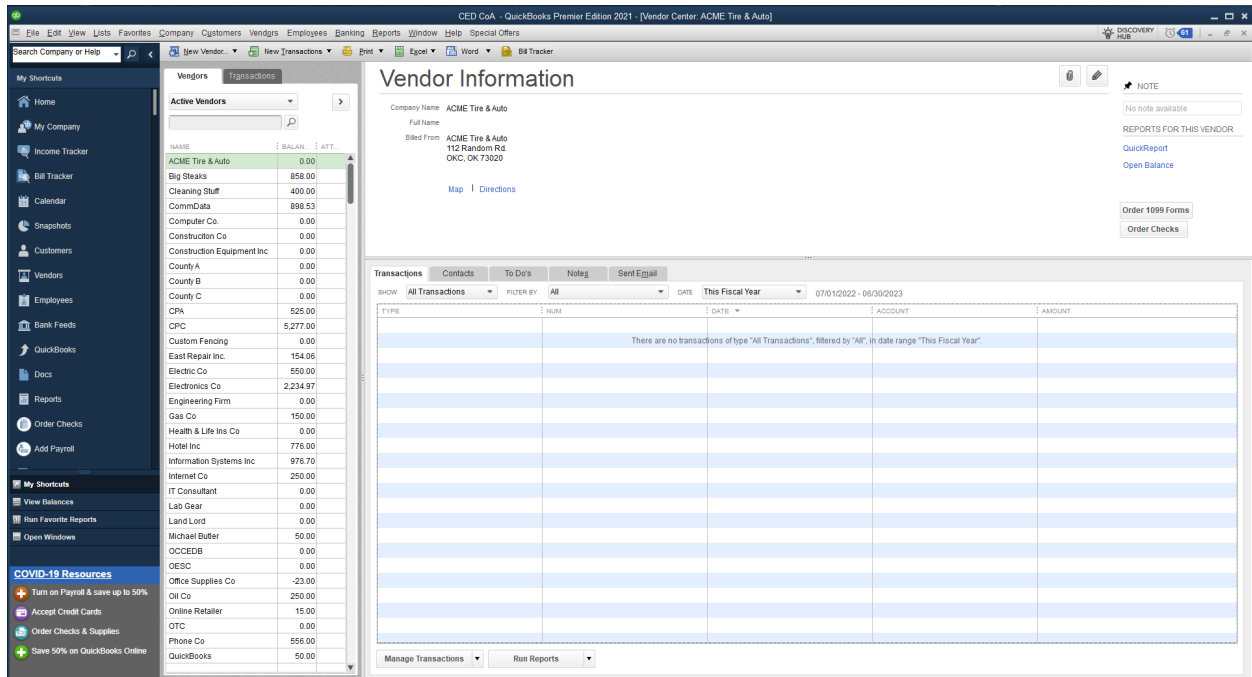
Help

Basic How-To Instructions Standard Operating Procedure #15 – Creating a Vendor

- The Account is prefilled with General: M&O:Vehicle Maintenance & Repair on the Enter Bills screen.

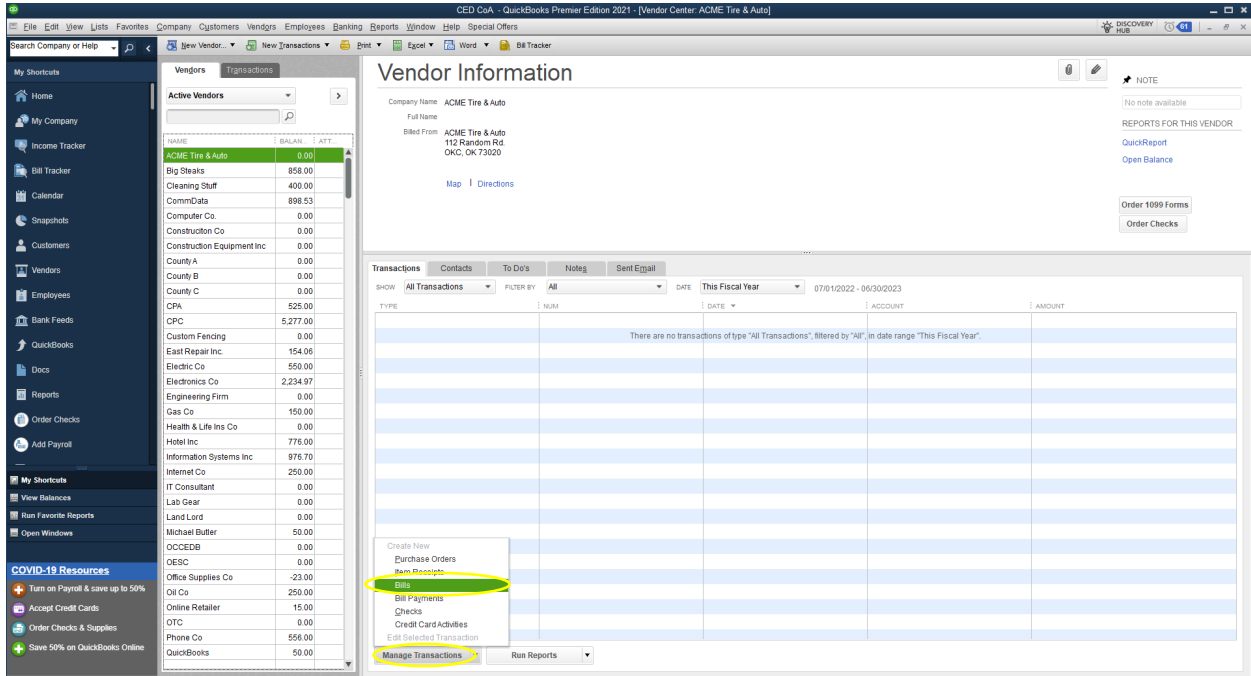


- Now ACME Tire & Auto is listed as a Vendor

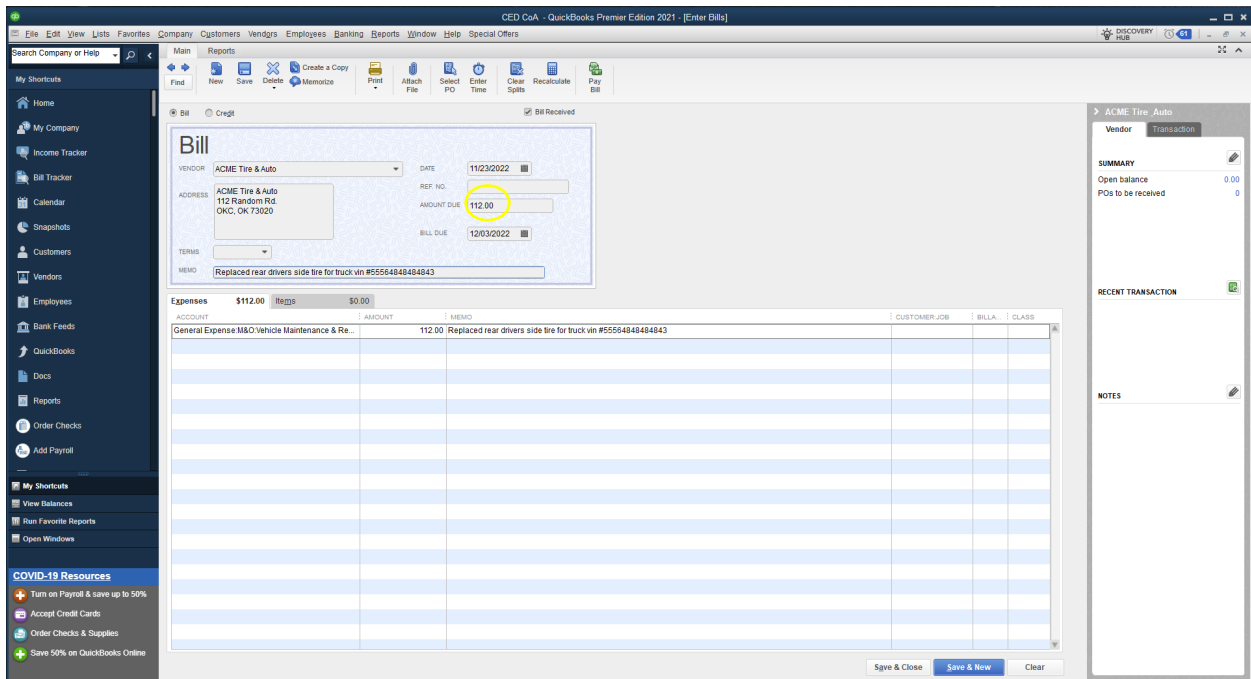


Entering Bills

- From the Vendors screen, click Manage Transactions and select Bills from the Drop Down menu.

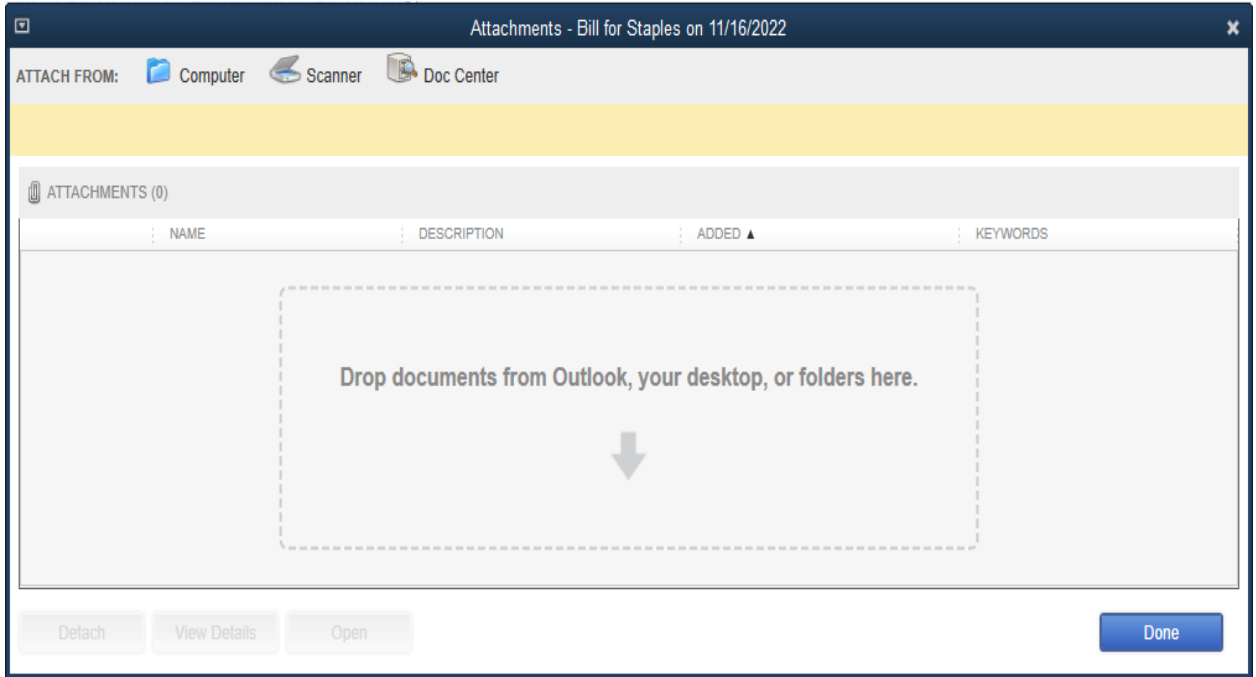


- Input the amount of the bill, a description of the purchase in the memo line, and click Save & Close.

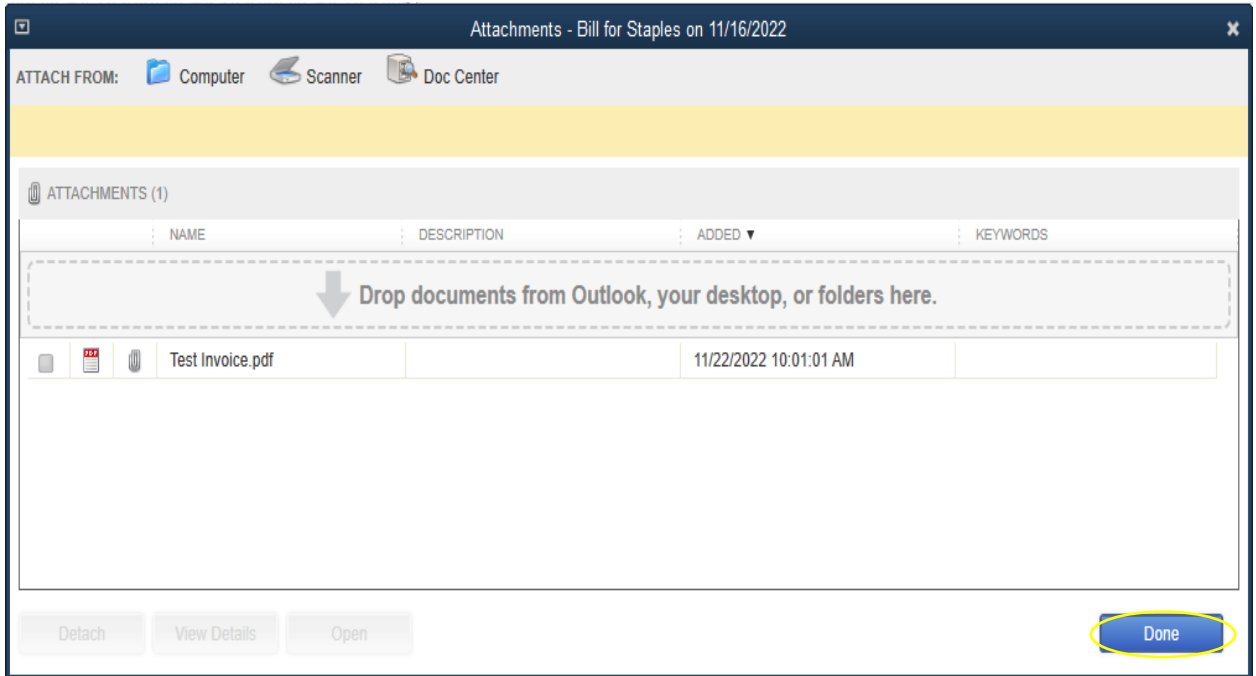


Basic How-To Instructions
Standard Operating Procedure #16 – Entering Bills

3. Attach supporting documents to an invoice.

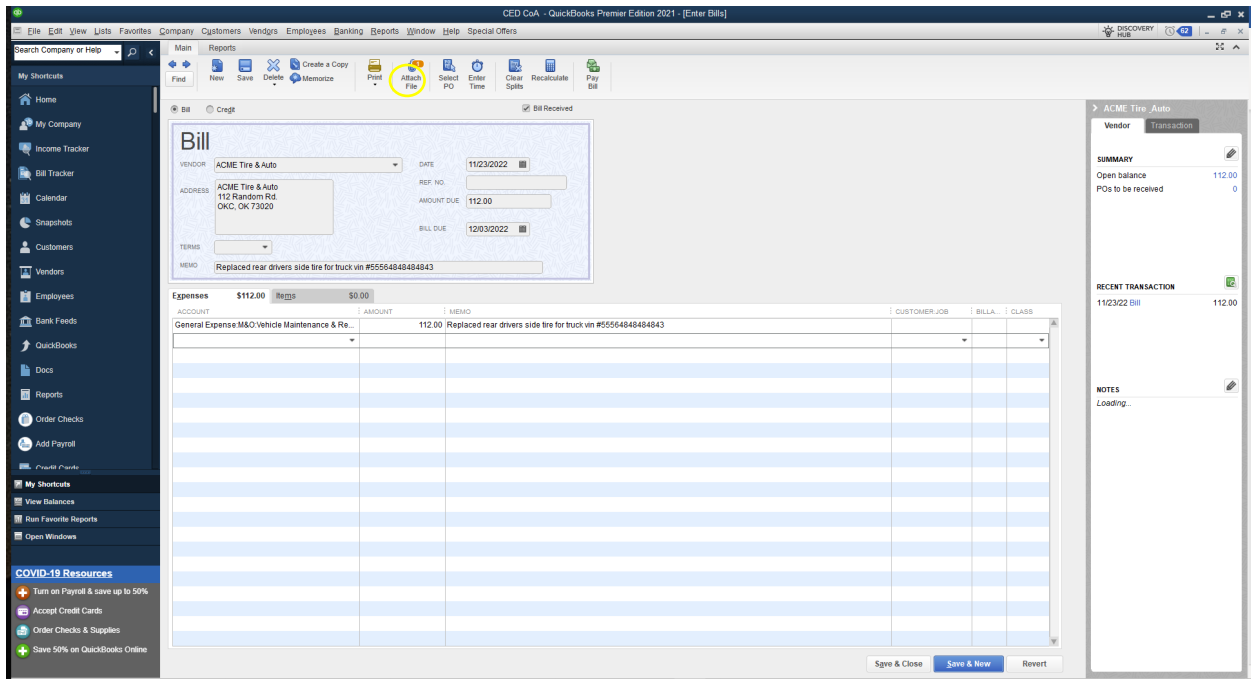


4. Attach file and click Done.



Basic How-To Instructions Standard Operating Procedure #16 – Entering Bills

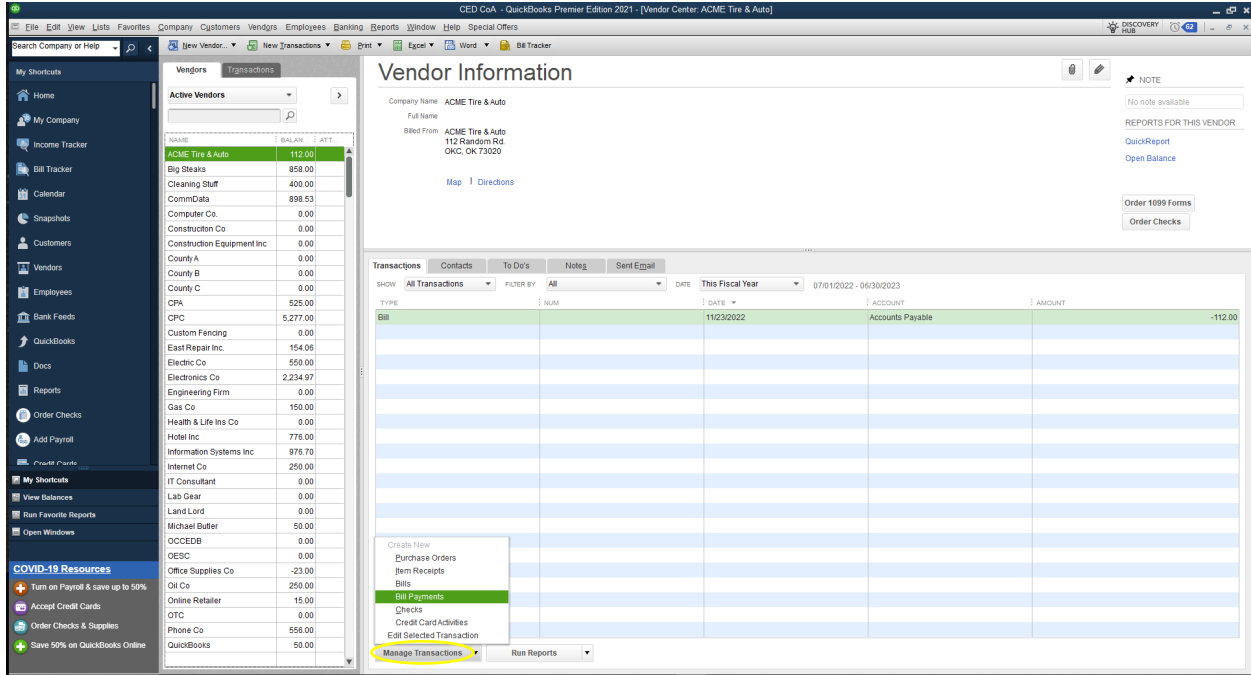
5. Attach File shows a 1, indicating there is one attachment. To see attachment, click Attach File and select the attachment.



Basic How-To Instructions Standard Operating Procedure #17 – Pay Bill with Check

Pay Bill with Check

1. Click on Vendor from the My Shortcuts menu. Then select Bill Payment from the Manage Transactions drop down menu.



Basic How-To Instructions Standard Operating Procedure #17 – Pay Bill with Check

- Check the box of the bill(s) you want to pay. Select the payment method to be used and what account to pay it from. Click Pay Selected Bills. For this example, the bill will be paid by check that the user will assign a check number. Note: If QuickBooks prints your checks, select To be printed or Assign Check Number, if checks are generated outside of QuickBooks.

The screenshot shows the 'Pay Bills' window in QuickBooks Premier Edition 2021. The window title is 'CED CoA - QuickBooks Premier Edition 2021 - [Pay Bills]'. The main area displays a table of bills to be paid. The 'ACME Tire & Auto' bill is selected, and its details are shown in the 'DISCOUNT & CREDIT INFORMATION FOR HIGHLIGHTED BILL' section. The 'PAYMENT' section shows the date as 11/23/2022, the method as 'Check', and the account as 'Bank 1'. The 'Ending Balance' is 566,273.36.

DATE DUE	VENDOR	REF. NO.	DISC. DATE	AMT. DUE	DISC. USED	CREDITS USED	AMT. TO PAY
12/02/2022	Oil Co			250.00	0.00	0.00	0.00
12/02/2022	Hotel Inc			194.00	0.00	0.00	0.00
12/02/2022	CPA			525.00	0.00	0.00	0.00
12/02/2022	Big Steaks			858.00	0.00	0.00	0.00
12/02/2022	Cleaning Stuff			400.00	0.00	0.00	0.00
12/02/2022	CommData			898.53	0.00	0.00	0.00
12/02/2022	QuickBooks			50.00	0.00	0.00	0.00
12/02/2022	Water Co			25.00	0.00	0.00	0.00
12/02/2022	Trash Co			100.00	0.00	0.00	0.00
12/02/2022	Security Co			75.00	0.00	0.00	0.00
12/02/2022	Internet Co			250.00	0.00	0.00	0.00
12/02/2022	Gas Co			150.00	0.00	0.00	0.00
12/02/2022	Electric Co			550.00	0.00	0.00	0.00
12/02/2022	Hotel Inc			194.00	0.00	0.00	0.00
12/02/2022	Online Retailer			15.00	0.00	0.00	0.00
12/02/2022	Hotel Inc			97.00	0.00	0.00	0.00
12/02/2022	Signs N Stuff			2,000.00	0.00	0.00	0.00
12/02/2022	Michael Butler			50.00	0.00	0.00	0.00
12/03/2022	ACME Tire & Auto			112.00	0.00	0.00	112.00
12/22/2022	CPC	038-1-22		5,277.00	0.00	0.00	0.00
12/22/2022	Supplies Inc	048-11-22		1,956.00	0.00	0.00	0.00
12/22/2022	Electronics Co	036-4-22		2,148.99	0.00	0.00	0.00
12/22/2022	Electronics Co	025-2-22		84.86	0.00	0.00	0.00
Totals				17,359.25	0.00	0.00	112.00

DISCOUNT & CREDIT INFORMATION FOR HIGHLIGHTED BILL

Vendor: **ACME Tire & Auto** Terms: **0.00** Number of Credits: **0**

Bill Ref. No.: **0.00** Total Credits Available: **0.00**

Go to Bill | Set Discount | Set Credits

PAYMENT

Date: 11/23/2022 Method: Check Account: Bank 1

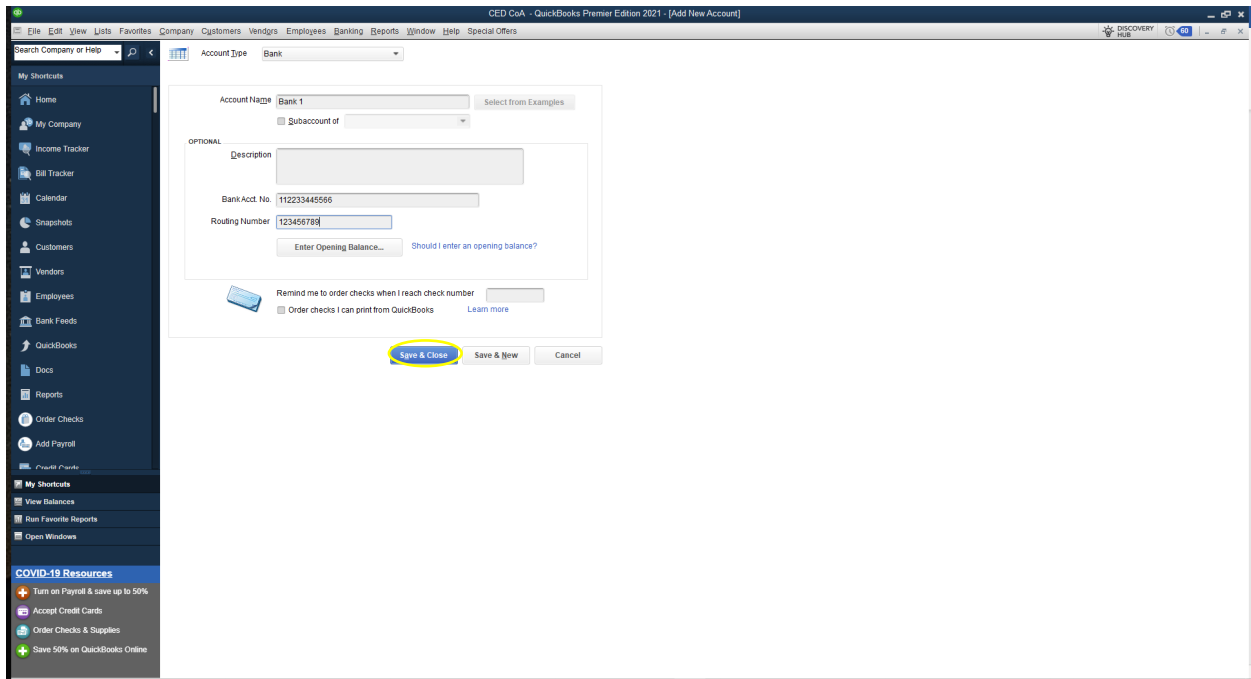
To be printed Assign check number

Ending Balance: 566,273.36

Pay Selected Bills | Cancel

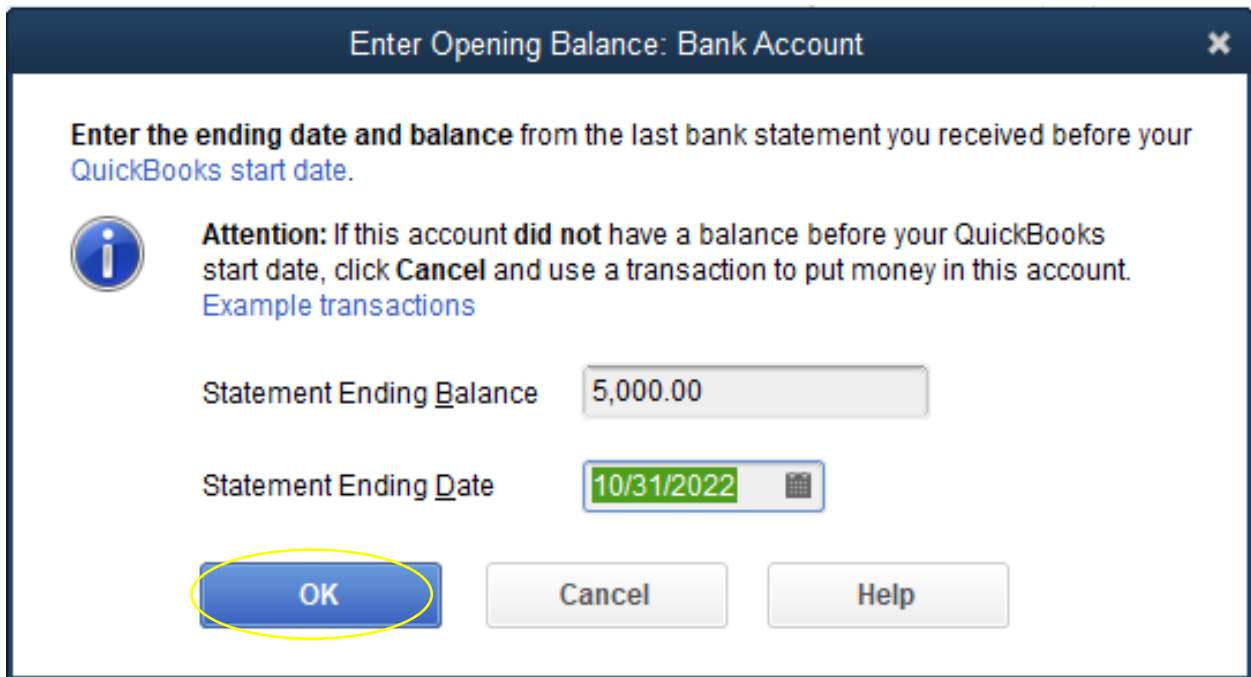
Basic How-To Instructions Standard Operating Procedure #17 – Pay Bill with Check

3. If you have not setup a bank account setup within QuickBooks, when you click Pay Bill, it will prompt you to do so. Enter the CED's banking information and click Save & Close.



The screenshot shows the 'Add New Account' window in QuickBooks Premier Edition 2021. The window title is 'CED CoA - QuickBooks Premier Edition 2021 - [Add New Account]'. The 'Account Type' is set to 'Bank'. The 'Account Name' is 'Bank 1'. There are fields for 'Description', 'Bank Acct. No.' (112233445566), and 'Routing Number' (123456789). A 'Save & Close' button is highlighted with a yellow circle.

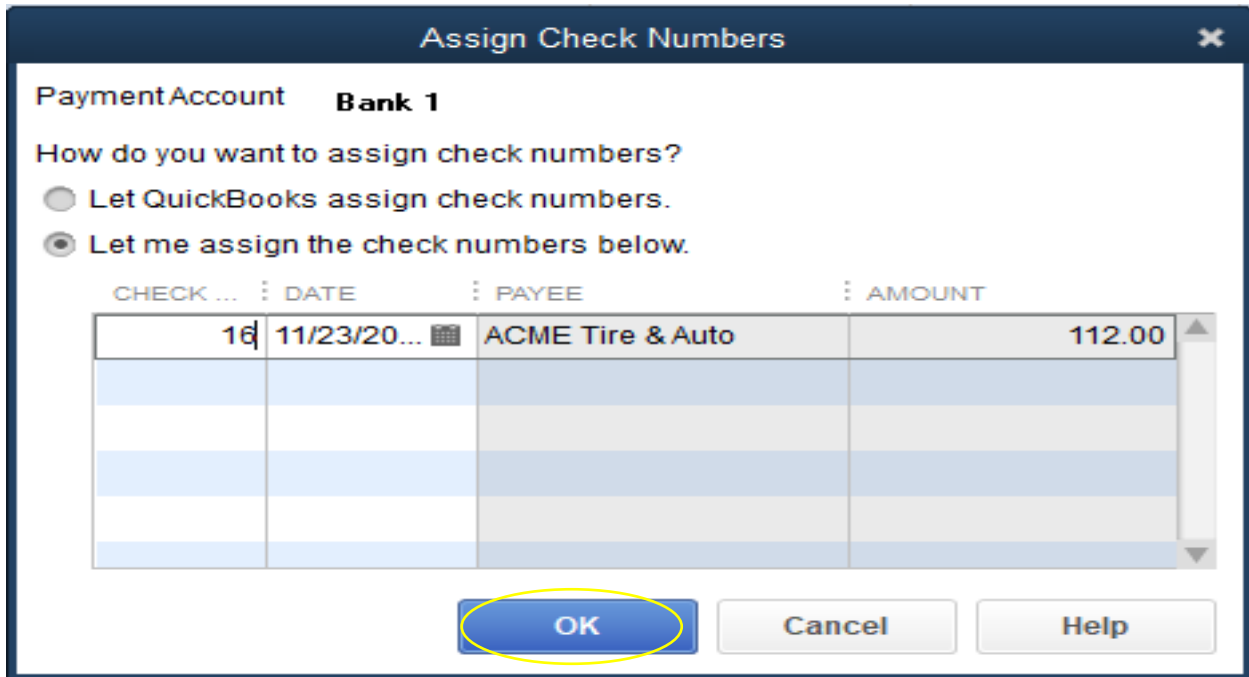
4. Enter your Ending Balance as of your most recent bank statement and click OK.



The screenshot shows the 'Enter Opening Balance: Bank Account' dialog box. The title bar reads 'Enter Opening Balance: Bank Account'. The main text says: 'Enter the ending date and balance from the last bank statement you received before your QuickBooks start date.' There is an information icon and an attention message: 'Attention: If this account did not have a balance before your QuickBooks start date, click Cancel and use a transaction to put money in this account. Example transactions'. Below this, there are two input fields: 'Statement Ending Balance' with the value '5,000.00' and 'Statement Ending Date' with the value '10/31/2022'. At the bottom, there are three buttons: 'OK', 'Cancel', and 'Help'. The 'OK' button is highlighted with a yellow circle.

Basic How-To Instructions
Standard Operating Procedure #17 – Pay Bill with Check

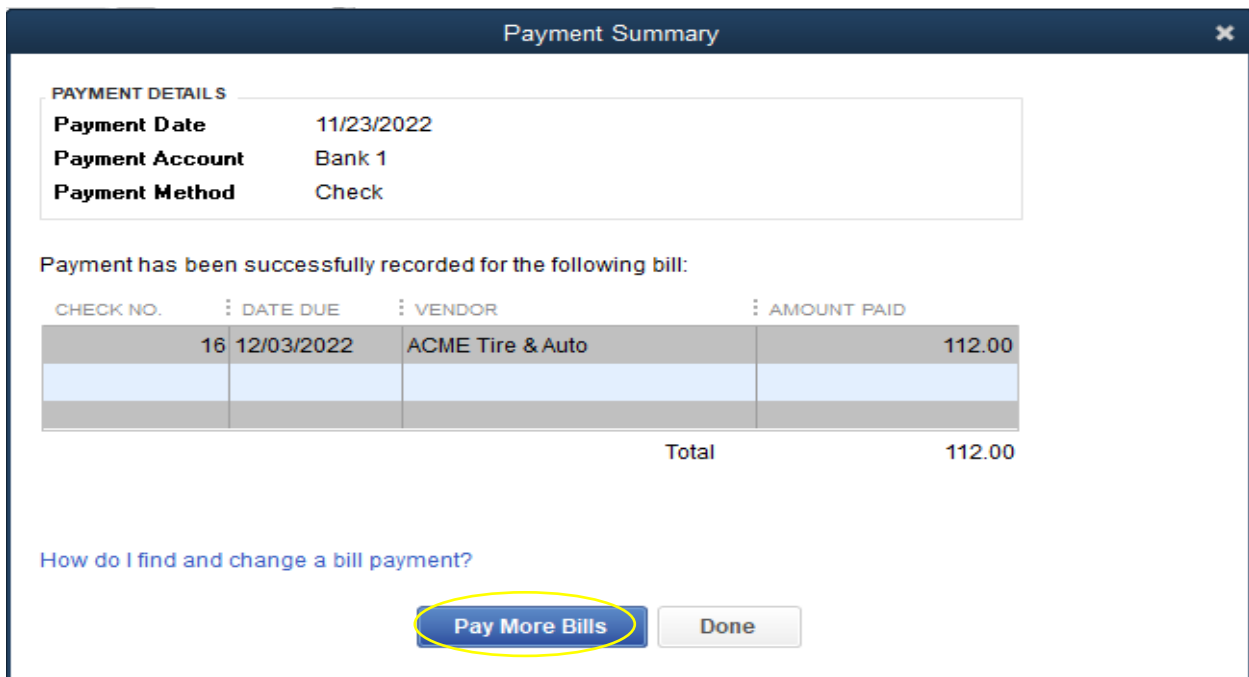
5. QuickBooks gives you the option for it to assign check number or for the user to. Select the option your entity uses and click OK. For this example, the user will assign check number 16.



The dialog box titled "Assign Check Numbers" shows the "Payment Account" as "Bank 1". It asks "How do you want to assign check numbers?" with two radio button options: "Let QuickBooks assign check numbers." (unselected) and "Let me assign the check numbers below." (selected). Below the options is a table with columns: CHECK NO., DATE, PAYEE, and AMOUNT. The first row contains the values: 16, 11/23/20..., ACME Tire & Auto, and 112.00. At the bottom, there are three buttons: "OK" (highlighted with a yellow circle), "Cancel", and "Help".

CHECK ...	DATE	PAYEE	AMOUNT
16	11/23/20...	ACME Tire & Auto	112.00

6. Payment Summary will display after. Click Done.



The "Payment Summary" dialog box displays "PAYMENT DETAILS" with the following information: Payment Date: 11/23/2022, Payment Account: Bank 1, and Payment Method: Check. Below this, it states "Payment has been successfully recorded for the following bill:". A table shows the bill details with columns: CHECK NO., DATE DUE, VENDOR, and AMOUNT PAID. The first row contains: 16, 12/03/2022, ACME Tire & Auto, and 112.00. A "Total" row shows the amount 112.00. At the bottom, there is a link "How do I find and change a bill payment?" and two buttons: "Pay More Bills" (highlighted with a yellow circle) and "Done".

CHECK NO.	DATE DUE	VENDOR	AMOUNT PAID
16	12/03/2022	ACME Tire & Auto	112.00
Total			112.00

Basic How-To Instructions Standard Operating Procedure #17 – Pay Bill with Check

7. The Vendor Information screen has been updated showing the bill payment.

The screenshot displays the QuickBooks interface for the 'Vendor Information' screen. The window title is 'CED CoA - QuickBooks Premier Edition 2021 - [Vendor Center: ACME Tire & Auto]'. The left sidebar shows navigation options like 'My Shortcuts', 'Home', 'My Company', 'Income Tracker', 'Bill Tracker', 'Calendar', 'Snapshots', 'Customers', 'Vendors', 'Employees', 'Bank Feeds', 'QuickBooks', 'Docs', 'Reports', 'Order Checks', 'Add Payroll', 'COVID-19 Resources', and 'Turn on Payroll & save up to 50%'. The main area is divided into three sections:

- Active Vendors:** A list of vendors with columns for NAME, BALAN., and ATT. The first vendor, 'ACME Tire & Auto', is highlighted in green and has a balance of 0.00.
- Vendor Information:** Details for 'ACME Tire & Auto' including full name, address (112 Random Rd., OKC, OK 73020), and a 'Map | Directions' link.
- Transactions:** A table showing a bill payment transaction. The table has columns for TYPE, NUM, DATE, ACCOUNT, and AMOUNT. The transaction is a 'Bill Print - Check' with number 15, dated 11/23/2022, for the 'Accounts Payable' account, with an amount of -112.00.

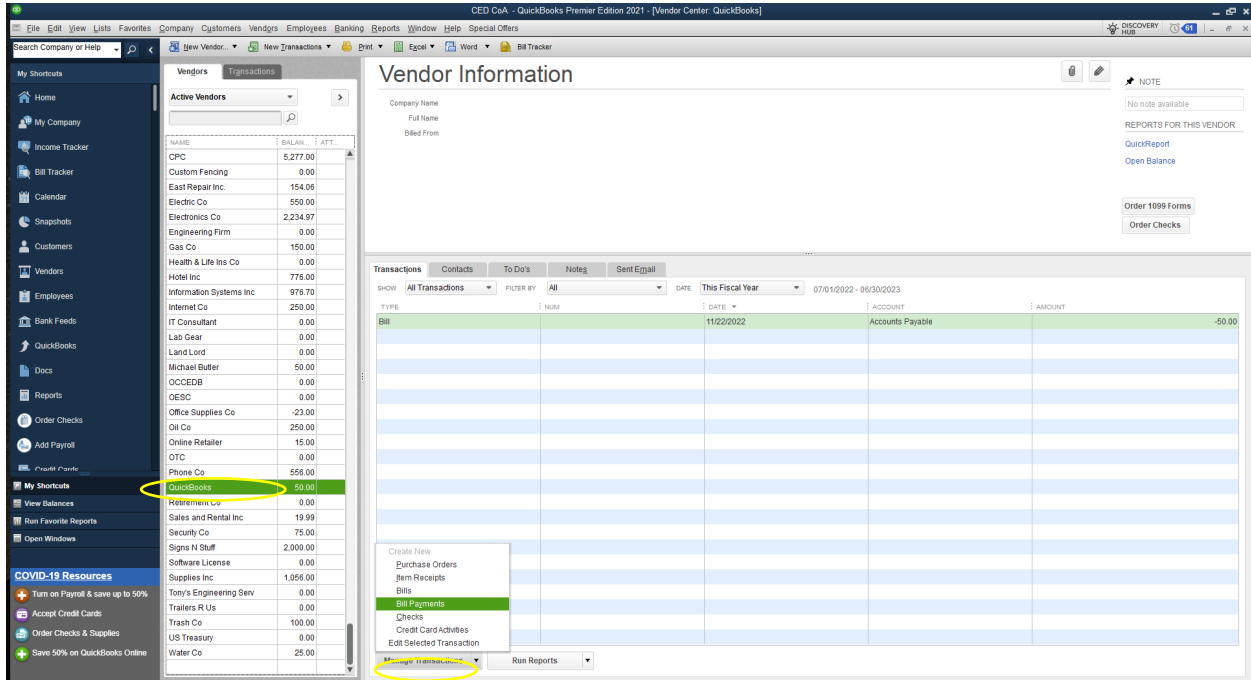
NAME	BALAN.	ATT.
ACME Tire & Auto	0.00	
Big Steaks	858.00	
Cleaning Stuff	400.00	
CommData	898.53	
Computer Co.	0.00	
Construction Co.	0.00	
Construction Equipment Inc.	0.00	
County A	0.00	
County B	0.00	
County C	0.00	
CPA	525.00	
CPC	5,277.00	
Custom Fending	0.00	
East Repair Inc.	154.06	
Electric Co.	550.00	
Electronics Co.	2,234.97	
Engineering Firm	0.00	
Gas Co.	150.00	
Health & Life Ins Co.	0.00	
Hotel Inc.	776.00	
Information Systems Inc.	976.70	
Internet Co.	250.00	
IT Consultant	0.00	
Lab Gear	0.00	
Land Lord	0.00	
Michael Butler	50.00	
OCCEDB	0.00	
OESC	0.00	
Office Supplies Co.	-23.00	
Oil Co.	250.00	
Online Retailer	15.00	
OTC	0.00	
Phone Co.	556.00	
QuickBooks	50.00	

TYPE	NUM	DATE	ACCOUNT	AMOUNT
Bill		11/23/2022	Accounts Payable	-112.00
Bill Print - Check	15	11/23/2022	Bank 1	-112.00

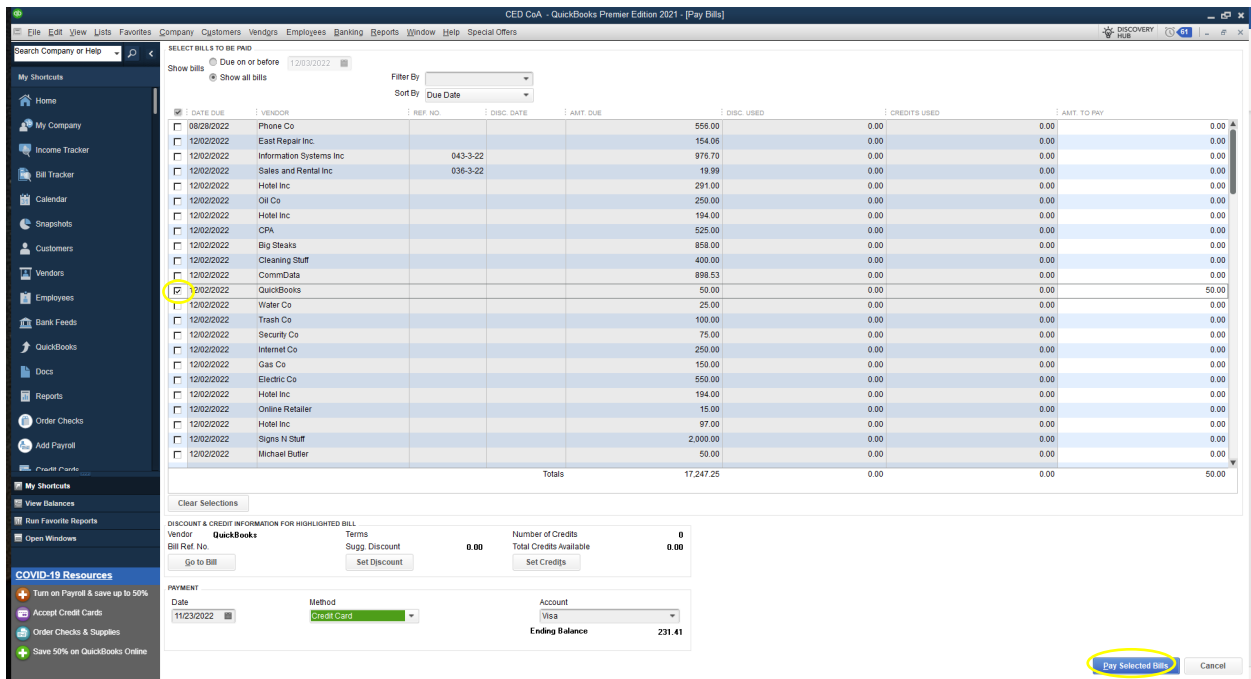
Basic How-To Instructions Standard Operating Procedure #18 – Pay Bill with Credit/Debit Card

Pay Bill with Credit/Debit Card

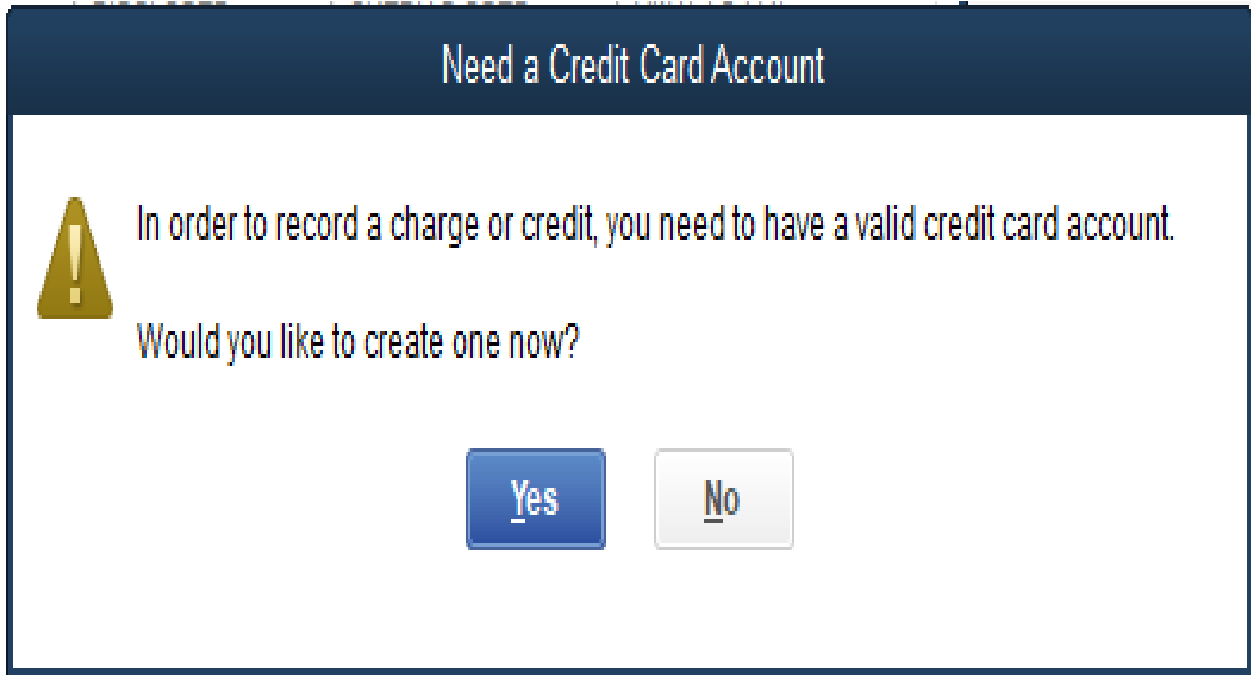
1. Click on Vendor from the My Shortcuts menu. Then select Bill Payment from the Manage Transactions drop down menu.



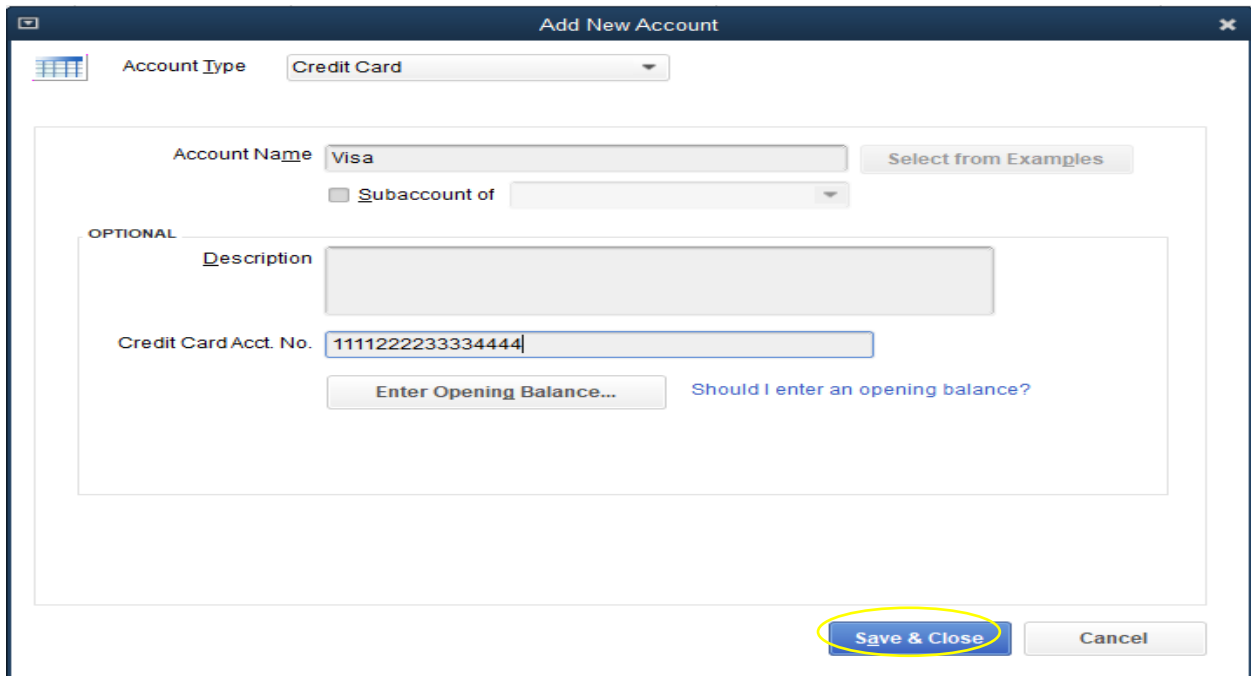
2. Check the box of the bill or bills you want to pay. Select the payment method to be used and what account to pay it from. Click Pay Selected Bills.



3. If no credit card is linked to QuickBooks, you will receive the following prompt.



4. Complete the required information and click Save & Close.



Basic How-To Instructions Standard Operating Procedure #18 – Pay Bill with Credit/Debit Card

5. Review payment and click Pay Selected Bills.

SELECT BILLS TO BE PAID

Show bills Due on or before 12/03/2022

Show all bills

DATE DUE	VENDOR	REF. NO.	DISC. DATE	AMT. DUE	DISC. USED	CREDITS USED	AMT. TO PAY	
08/28/2022	Phone Co			556.00	0.00	0.00	0.00	
12/02/2022	East Regal Inc			154.09	0.00	0.00	0.00	
12/02/2022	Information Systems Inc	043-3-22		976.70	0.00	0.00	0.00	
12/02/2022	Sales and Rental Inc	036-3-22		19.99	0.00	0.00	0.00	
12/02/2022	Hotel Inc			291.00	0.00	0.00	0.00	
12/02/2022	Oil Co			250.00	0.00	0.00	0.00	
12/02/2022	Hotel Inc			194.00	0.00	0.00	0.00	
12/02/2022	CPA			525.00	0.00	0.00	0.00	
12/02/2022	Big Steaks			858.00	0.00	0.00	0.00	
12/02/2022	Cleaning Stuff			400.00	0.00	0.00	0.00	
12/02/2022	CommData			898.53	0.00	0.00	0.00	
12/02/2022	QuickBooks			50.00	0.00	0.00	50.00	
12/02/2022	Water Co			25.00	0.00	0.00	0.00	
12/02/2022	Trash Co			100.00	0.00	0.00	0.00	
12/02/2022	Security Co			75.00	0.00	0.00	0.00	
12/02/2022	Internet Co			250.00	0.00	0.00	0.00	
12/02/2022	Gas Co			150.00	0.00	0.00	0.00	
12/02/2022	Electric Co			550.00	0.00	0.00	0.00	
12/02/2022	Hotel Inc			194.00	0.00	0.00	0.00	
12/02/2022	Online Retailer			15.00	0.00	0.00	0.00	
12/02/2022	Hotel Inc			97.00	0.00	0.00	0.00	
12/02/2022	Signs N Stuff			2,000.00	0.00	0.00	0.00	
12/02/2022	Michael Butler			50.00	0.00	0.00	0.00	
				Totals	17,247.25	0.00	0.00	50.00

Clear Selections

DISCOUNT & CREDIT INFORMATION FOR HIGHLIGHTED BILL

Vendor: QuickBooks

Bill Ref. No.: []

Terms: []

Sugg. Discount: 0.00

Number of Credits: 0

Total Credits Available: 0.00

Go to Bill | Set Discount | Set Credits

PAYMENT

Date: 11/23/2022

Method: Credit Card

Account: Visa

Ending Balance: 231.41

Pay Selected Bills | Cancel

6. Review the Payment Summary and click Done.

Payment Summary

PAYMENT DETAILS

Payment Date 11/23/2022

Payment Account Visa

Payment Method Credit Card

Payment has been successfully recorded for the following bill:

DATE DUE	VENDOR	AMOUNT PAID
12/02/2022	QuickBooks	50.00
Total		50.00

[How do I find and change a bill payment?](#)

Pay More Bills | Print Payment Stub | Done

Basic How-To Instructions Standard Operating Procedure #18 – Pay Bill with Credit/Debit Card

7. The Vendor Information screen has been updated showing the receipt of payment by credit card.

The screenshot displays the QuickBooks interface for the Vendor Information screen. On the left, there is a sidebar with navigation options like 'My Shortcuts', 'Home', 'My Company', 'Income Tracker', 'Bill Tracker', 'Calendar', 'Snapshots', 'Customers', 'Vendors', 'Employees', 'Bank Feeds', 'QuickBooks', 'Docs', 'Reports', 'Order Checks', 'Add Payroll', 'COVID-19 Resources', and 'Turn on Payroll & save up to 50%'. The main area is divided into two sections: 'Vendors' and 'Transactions'.

Vendors List:

NAME	BALAN.	ATT.
CPA	525.00	
CPC	5,277.00	
Custom Fencing	0.00	
East Repair Inc.	154.00	
Electric Co	550.00	
Electronics Co	2,234.97	
Engineering Firm	0.00	
Gas Co	150.00	
Health & Life Ins Co	0.00	
Hotel Inc	776.00	
Information Systems Inc	976.70	
Internet Co	250.00	
IT Consultant	0.00	
Lab Gear	0.00	
Land Lord	0.00	
Michael Butler	50.00	
OCCEDB	0.00	
OESC	0.00	
Office Supplies Co	-23.00	
Oil Co	250.00	
Online Retailer	15.00	
OTC	0.00	
Phone Co	556.00	
QuickBooks	0.00	
Retirement Co	0.00	
Sales and Rental Inc	19.99	
Security Co	75.00	
Signs N Stuff	2,000.00	
Software License	0.00	
Supplies Inc	1,056.00	
Tony's Engineering Serv	0.00	
Trailers R Us	0.00	
Trash Co	100.00	
US Treasury	0.00	

Vendor Information:

Company Name: [Blank]
Full Name: [Blank]
Billed From: [Blank]

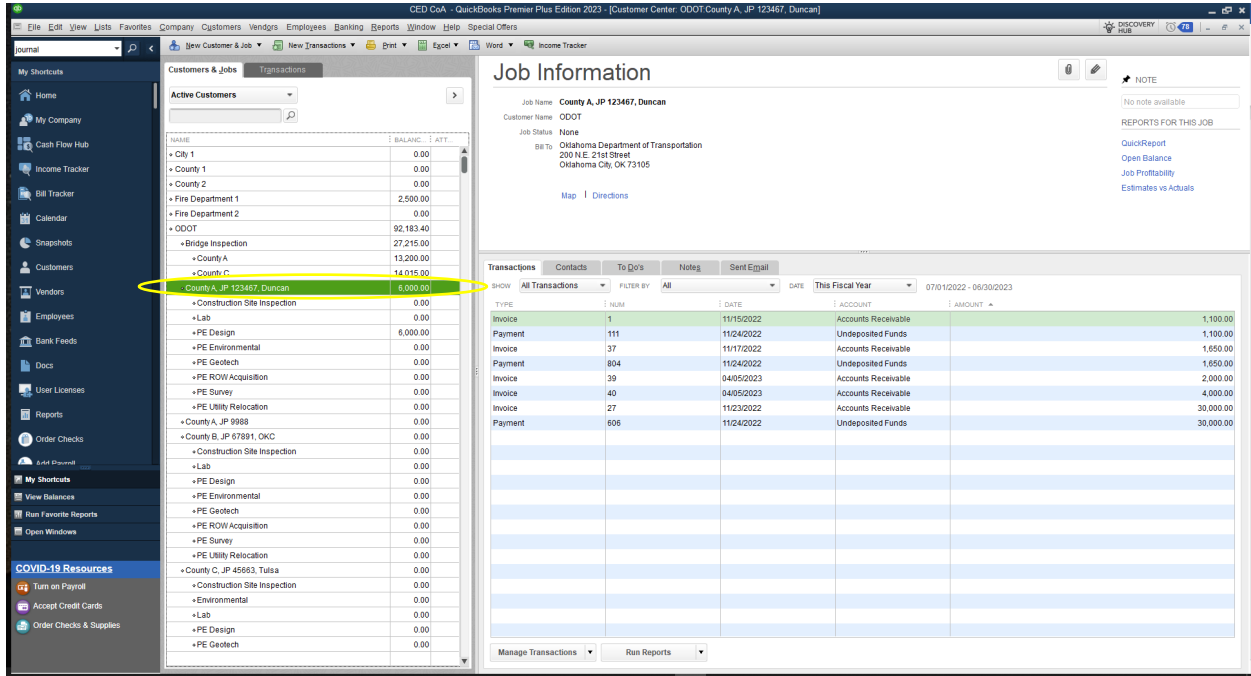
Transactions Table:

TYPE	NUM	DATE	ACCOUNT	AMOUNT
Bill Print -C-card		11/23/2022	Visa	-50.00
Bill		11/22/2022	Accounts Payable	-50.00

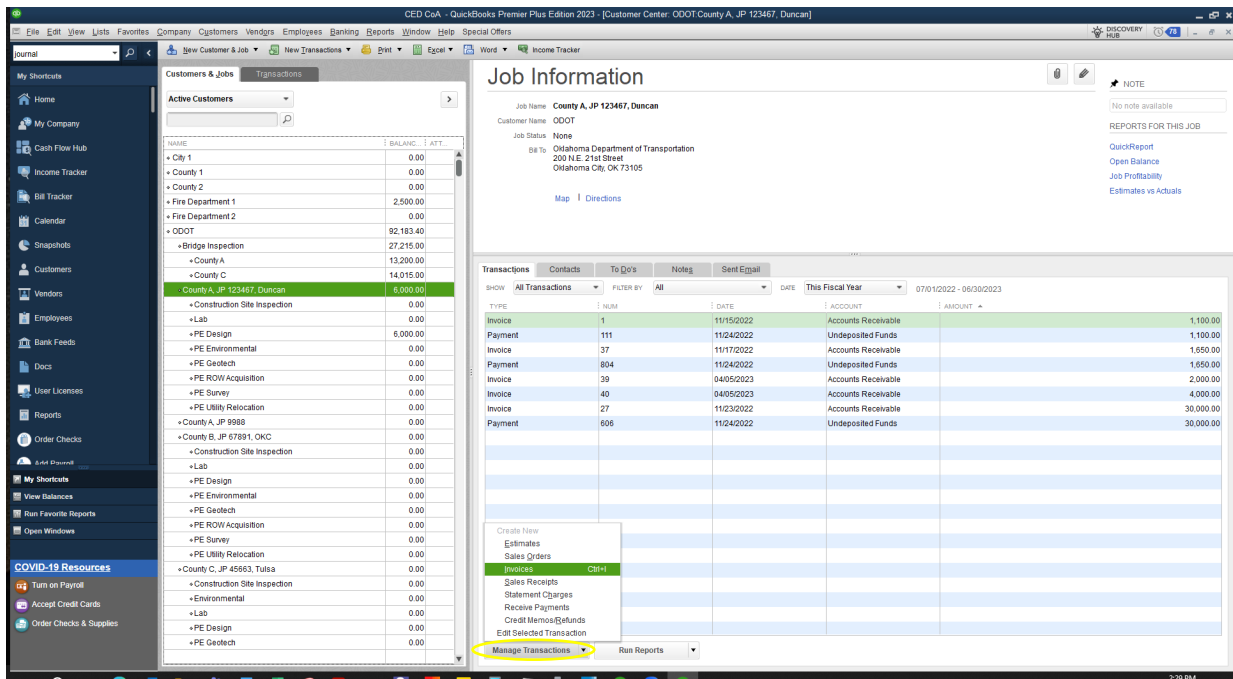
Basic How-To Instructions Standard Operating Procedure # 19 – Creating Customer Invoice

Creating Customer Invoice

1. Click on Customers from the My Shortcuts menu.



2. Click Manage Transactions and select Invoices. For this example, we will create a Customer Invoice for ODOT under County A, JP 1234567, Duncan. Click on the Customer/Job/Sub Job you are to invoice.



Basic How-To Instructions Standard Operating Procedure # 19 – Creating Customer Invoice

- For this example, County A, JP 1234567, Duncan is billed 20 hours at \$55 an hour for ROW Acquisition Assistance. Ensure you select the correct corresponding Item/Subitem.

The screenshot shows the QuickBooks interface for creating an invoice. The customer is ODOT County A, JP 123467, Duncan PE ROW Acquisition. The invoice is dated 11/15/2022 and is marked as PAID on 11/24/2022. The item selected is 'ROW Acquisition Assist...' with a quantity of 20 and a rate of \$55.00, resulting in an amount of 1,100.00. The invoice is marked as PAID on 11/24/2022. The right-hand side of the screen shows a summary of the invoice, including the customer's preferred delivery method (E-mail), open balance (0.00), and recent transactions.

ITEM	QUANTITY	DESCRIPTION	RATE	CLASS	AMOUNT
Engineering Services Contract 1234A ROW Acquisition Assistan	20	20 hours @ 55.00 ROW Acquisition Assistance	55.00	ROWAq...	1,100.00

TOTAL: 1,100.00
PAYMENTS APPLIED: 1,100.00
BALANCE DUE: 0.00

- Click Save & Close.

The screenshot shows the same QuickBooks interface as above, but with the 'Save & New' button highlighted in yellow. The invoice is still for ODOT County A, JP 123467, Duncan PE ROW Acquisition, and the item selected is 'ROW Acquisition Assist...' with a quantity of 20 and a rate of \$55.00, resulting in an amount of 1,100.00. The invoice is marked as PAID on 11/24/2022. The right-hand side of the screen shows a summary of the invoice, including the customer's preferred delivery method (E-mail), open balance (0.00), and recent transactions.

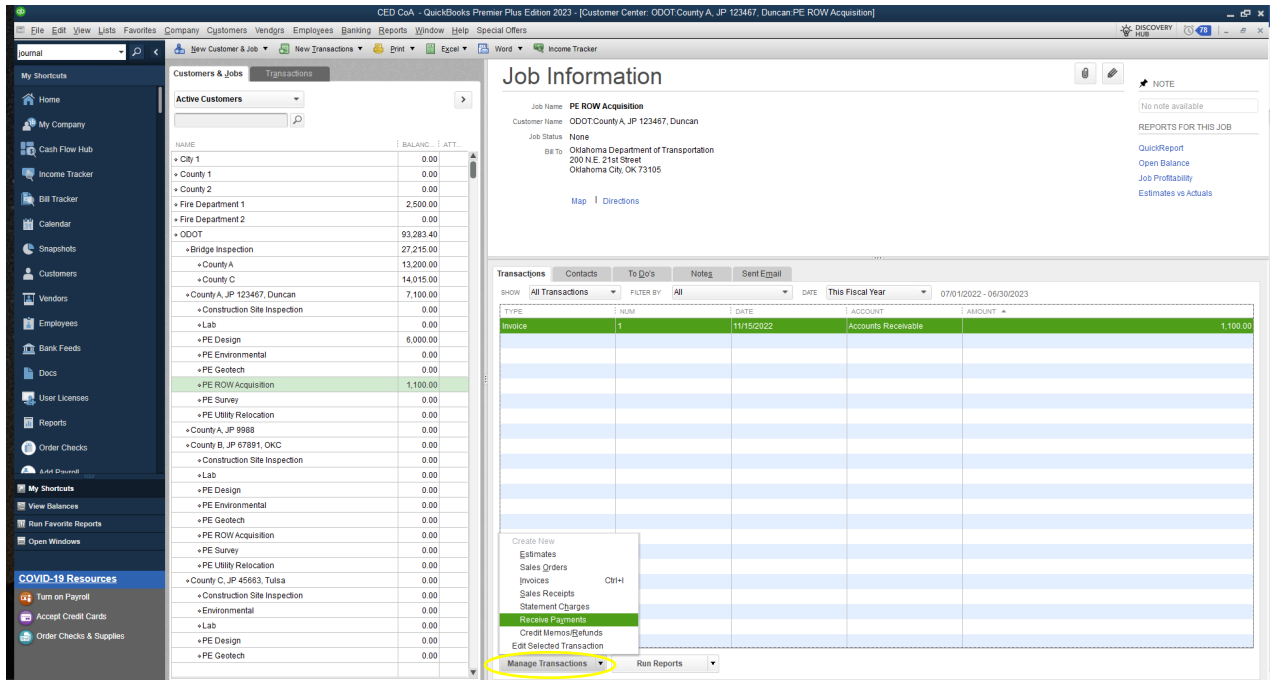
ITEM	QUANTITY	DESCRIPTION	RATE	CLASS	AMOUNT
Engineering Services Contract 1234A ROW Acquisition Assistan	20	20 hours @ 55.00 ROW Acquisition Assistance	55.00	ROWAq...	1,100.00

TOTAL: 1,100.00
PAYMENTS APPLIED: 1,100.00
BALANCE DUE: 0.00

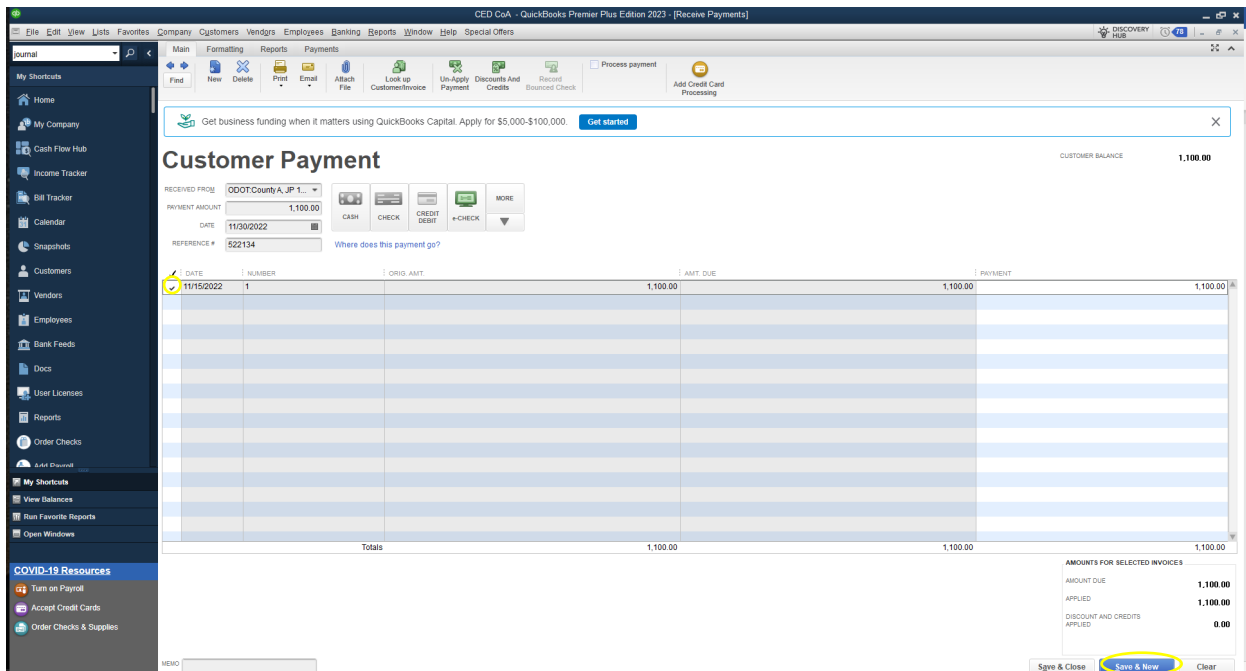
Basic How-To Instructions Standard Operating Procedure #20 – Receiving Payment

Receiving Payment

1. Select the invoice to apply payment and then click Receive Payments from the Manage Transactions menu. For this example, ODOT has sent payment of \$1,100.00 using e-check, reference number 522134.



2. Check next to the invoice to apply payment. QuickBooks will automatically input the payment amount as the same, this may need to be altered by the user. Select the type of payment received, input a check/reference number click Save & Close.



Basic How-To Instructions Standard Operating Procedure #20 – Receiving Payment

3. The Job Information has been updated with the recorded payment.

The screenshot displays the QuickBooks interface for a customer named 'PE ROW Acquisition'. The 'Job Information' section shows the following details:

- Job Name:** PE ROW Acquisition
- Customer Name:** ODOT County A, JP 123467, Duncan
- Job Status:** None
- Bill To:** Oklahoma Department of Transportation, 200 N.E. 21st Street, Oklahoma City, OK 73105

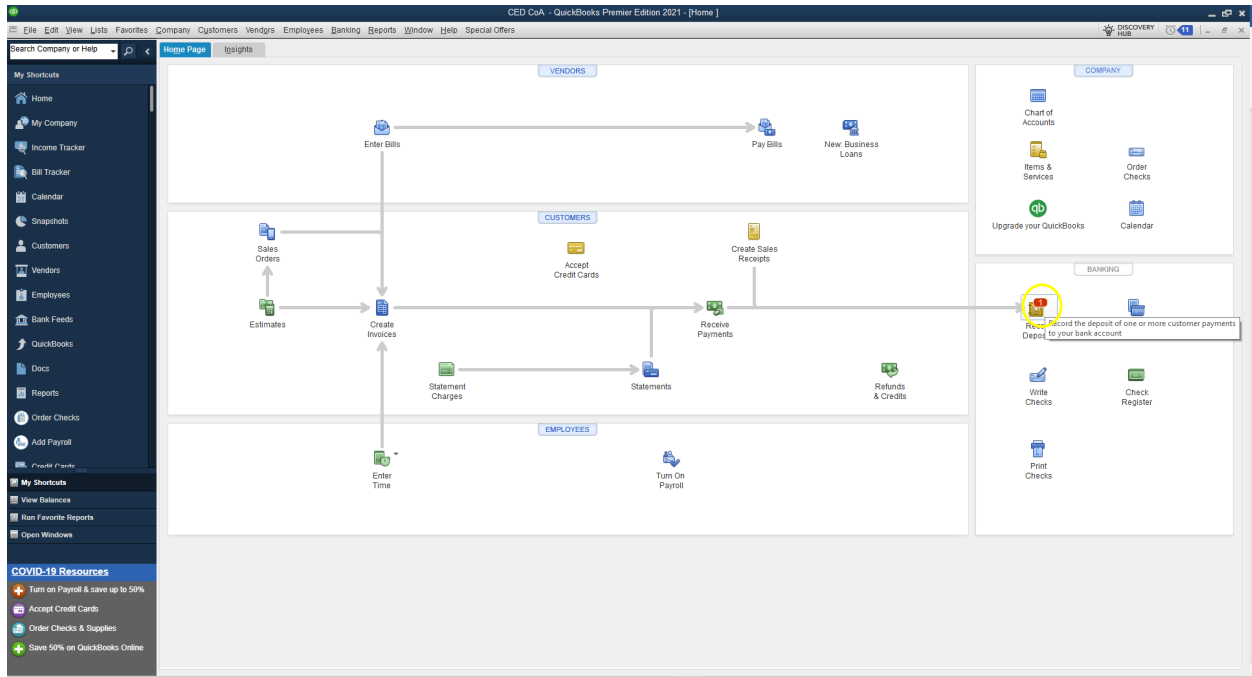
The 'Transactions' table below shows a recent payment:

TYPE	NUM	DATE	ACCOUNT	AMOUNT
Invoice	1	11/15/2022	Accounts Receivable	1,100.00
Payment	522134	11/20/2022	Undeposited Funds	1,100.00

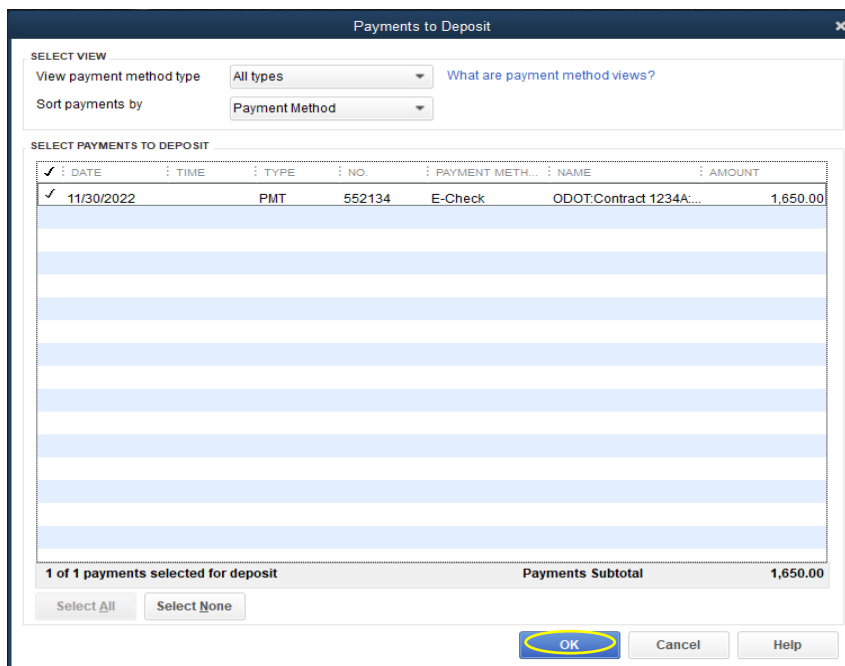
The left-hand 'Customers & Jobs' list shows a balance of 0.00 for 'PE ROW Acquisition'.

Deposits

1. Click on Record Deposits from the Home Page. As you can see QuickBooks informs you that a deposit needs to be made.

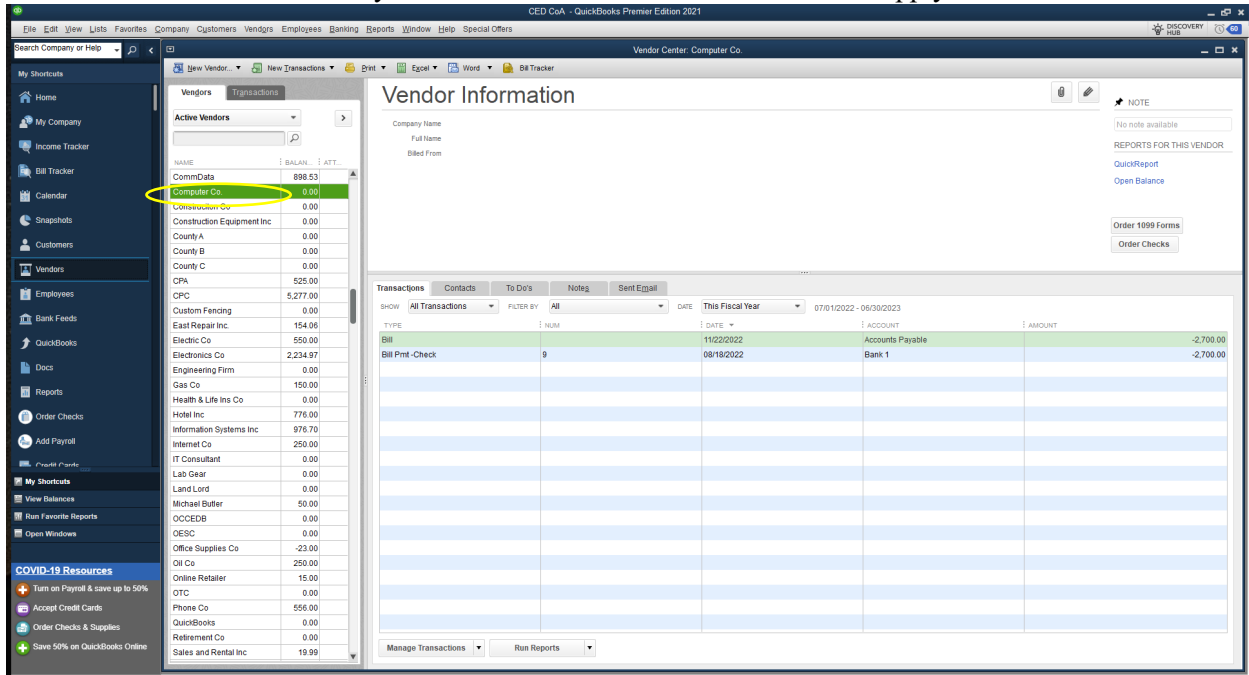


2. This takes you to the Payments to Deposit screen. From here check the payment you have deposited. Click OK.

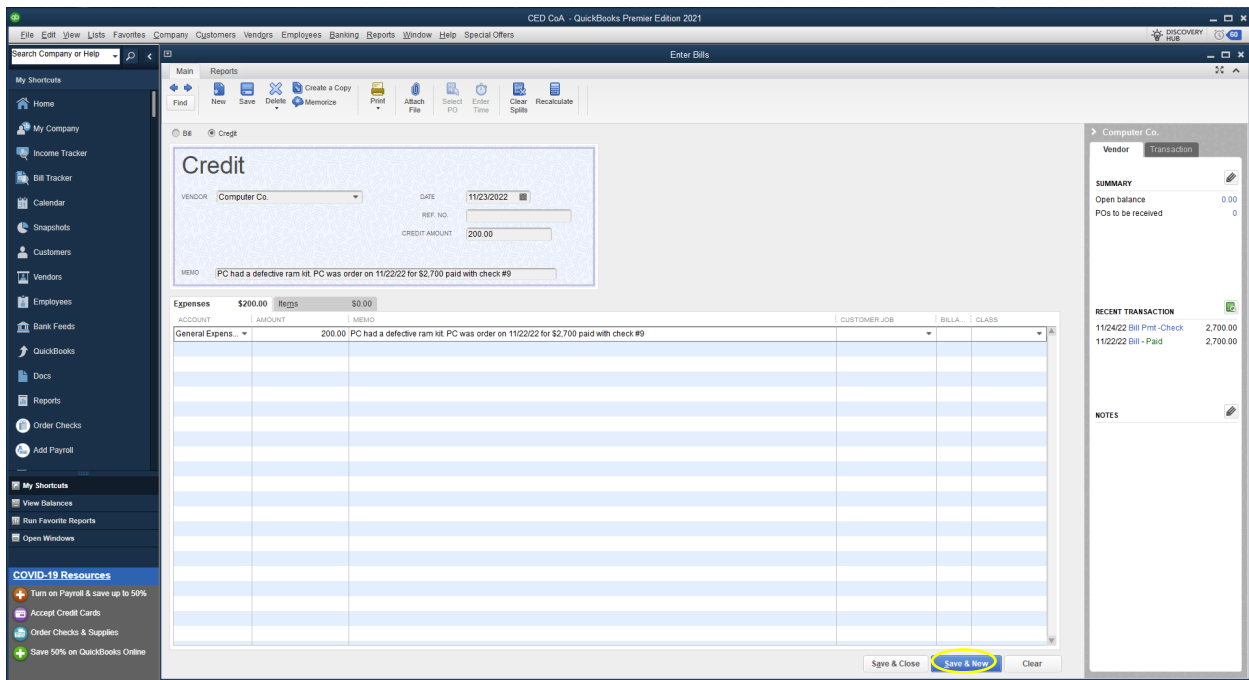


Refunds

1. Click Vendor on the My Shortcuts Menu and select the Vendor to apply the credit.

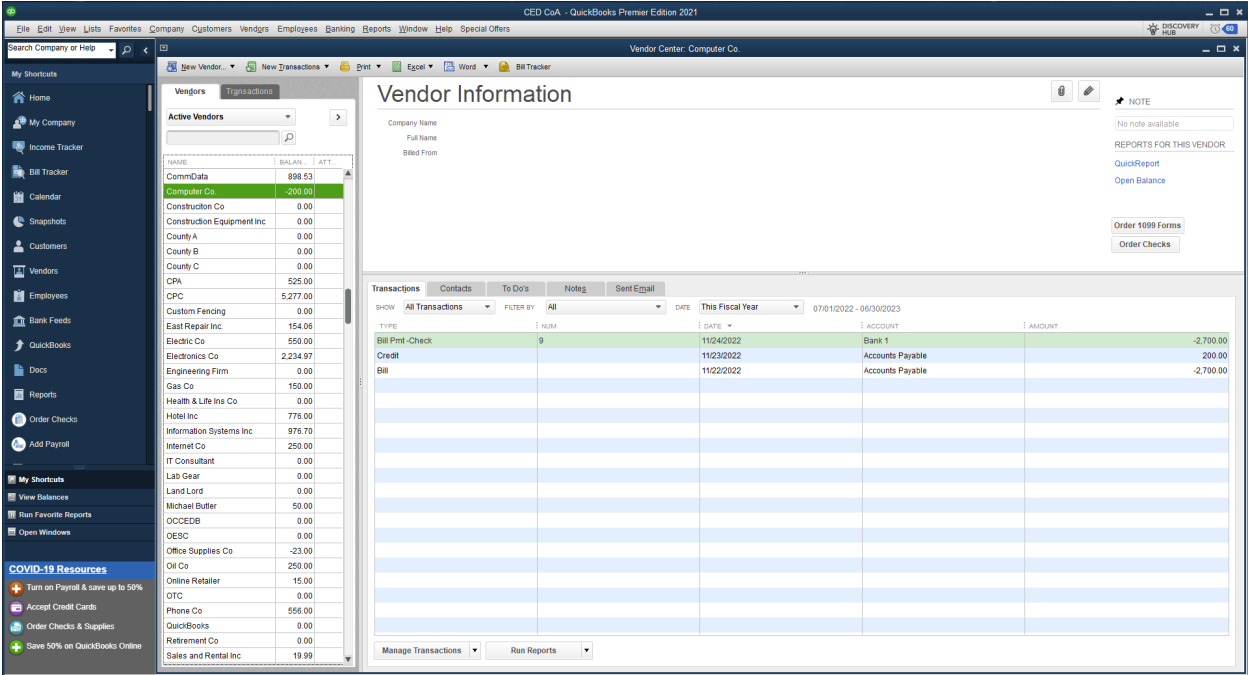


2. Click Credit, then input vendor, credit amount, and memo. Click Save & Close. Note: Complete the memo line with the following information: Description of product/service being returned, date of purchase, payment type and reference number to payment type if available. Also, ensure the credit is applied to the expense account that the original purchase was made from.



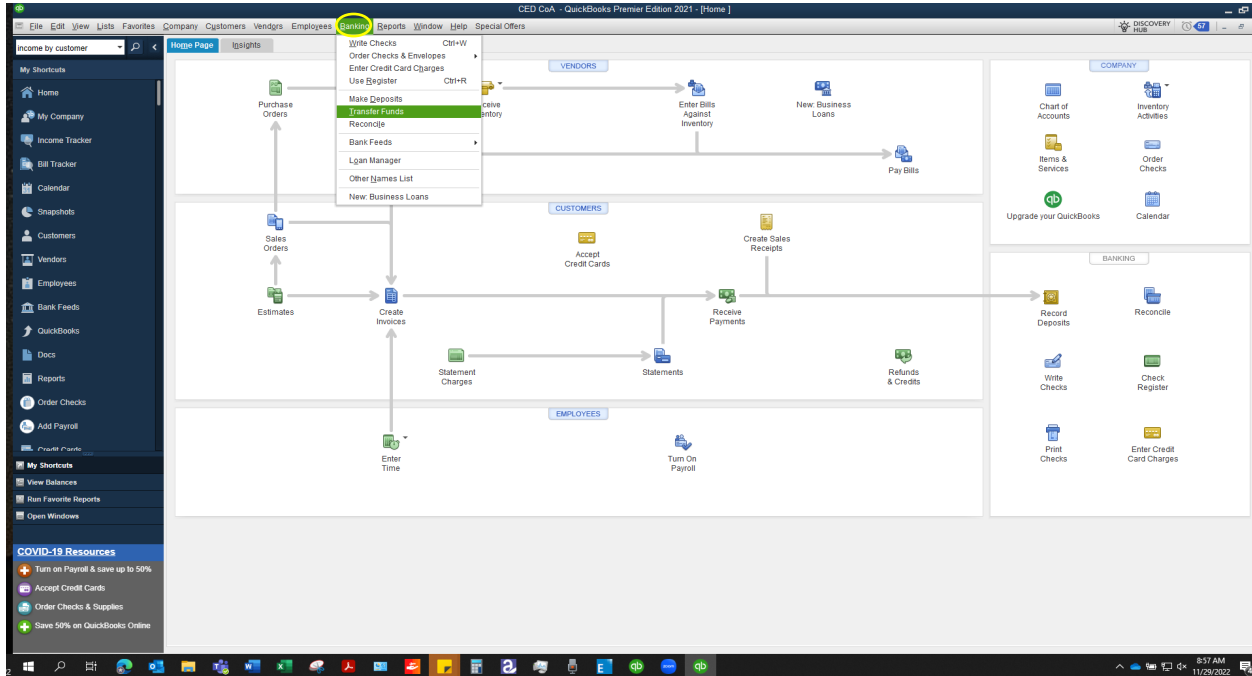
Basic How-To Instructions Standard Operating Procedures SOP #22 - Refunds

3. The Credit has been applied to Computer Co. and can be seen on the Vendor Information screen.

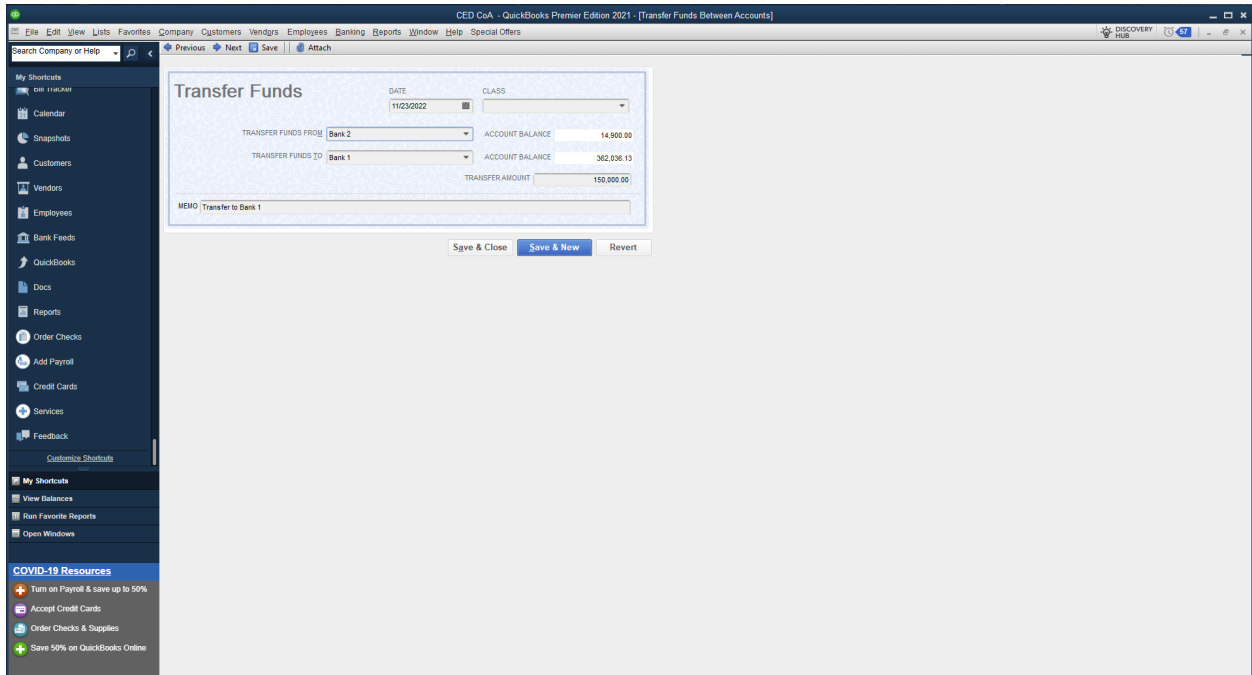


Transfers

1. Select Transfer Funds from the Banking drop down menu.

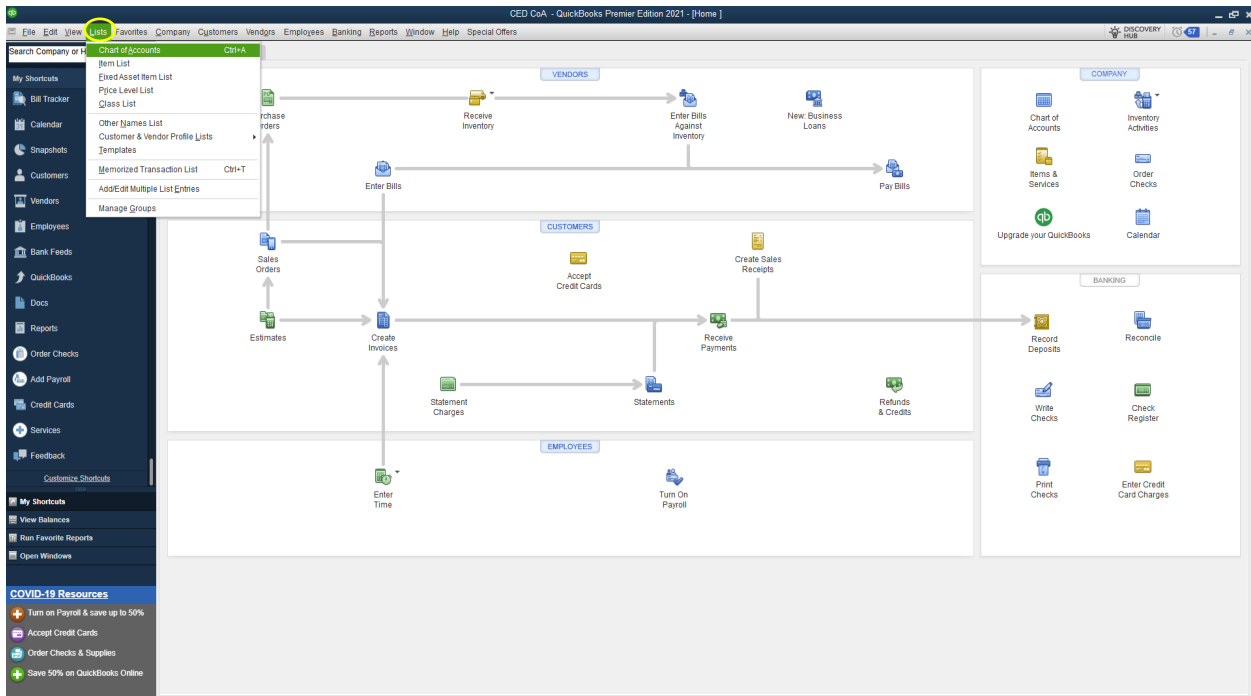


2. Input the accounts and amount for the transfer. In the memo line, write transfer and what account it is being transferred to. Click Save & Close.



Basic How-To Instructions Standard Operating Procedure SOP #23 – Transfers

- The transfer can be verified by clicking Lists and selecting Chart of Accounts from the drop-down menu.



- Double click the bank to bring up the ledger.

The screenshot shows the Chart of Accounts ledger in QuickBooks Premier Edition 2021. The table lists various accounts with their names, types, and balance totals.

NAME	TYPE	BALANCE TOTAL	ATTACH
Bank 1	Bank	566,386.36	
Bank 2	Bank	-139,000.00	
Accounts Receivable	Accounts Receivable	43,013.30	
Inventory Asset	Other Current Asset	0.00	
Undeposited Funds	Other Current Asset	0.00	
Accounts Payable	Accounts Payable	17,224.25	
Visa	Credit Card	181.41	
Payroll Liabilities	Other Current Liability	0.00	
403(b) Payable	Other Current Liability	0.00	
Fed Withholding	Other Current Liability	0.00	
FICA Payable	Other Current Liability	0.00	
Life Insurance Payable	Other Current Liability	0.00	
Medical Ins Payable	Other Current Liability	0.00	
Medicare Payable	Other Current Liability	0.00	
OK Withholding	Other Current Liability	0.00	
SUTA Payable	Other Current Liability	0.00	
Construction Service Revenue	Income		
Crack Seal Team Revenue	Income		
Engineering Service Revenue	Income		
Interest Income	Income		
Material Testing Lab Revenue	Income		
OCCEB Revenue	Income		
Auction Proceeds	Income		
CBR	Income		
OOOT Revenue	Income		
Bridge Inspection	Income		
Contract 1234B	Income		
Contract 5678B	Income		
Construction Management	Income		
Contract 1234C	Income		
Contract 5678C	Income		
Fracture Critical Bridge	Income		
Contract 1234B	Income		
Contract 5678B	Income		
Preliminary Engineering	Income		
Contract 1234A	Income		
Contract 5678A	Income		

Basic How-To Instructions Standard Operating Procedure SOP #23 – Transfers

5. The Bank 1 ledger shows the transfer in the amount of \$150,000.

The screenshot displays the Bank 1 ledger in QuickBooks Premier Edition 2021. The interface includes a top menu bar, a search bar, and a left-hand navigation pane with shortcuts for Home, My Company, Income Tracker, Bill Tracker, Calendar, Snapshots, Customers, Vendors, Employees, Bank Feeds, QuickBooks, Docs, Reports, Order Checks, and Add Payroll. Below the navigation pane are COVID-19 Resources and utility links like 'Turn on Payroll & save up to 50%', 'Accept Credit Cards', 'Order Checks & Supplies', and 'Save 50% on QuickBooks Online'.

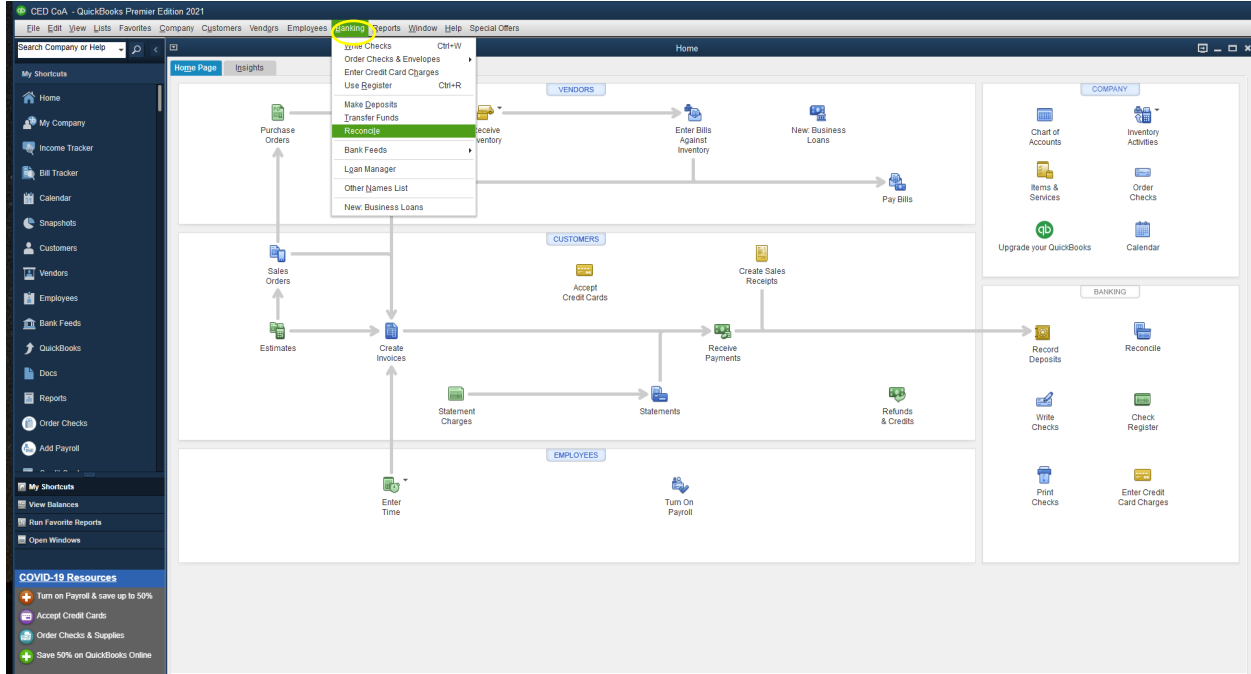
The main area shows a table of transactions with columns for DATE, NUMBER, TYPE, ACCOUNT, PAYEE, MEMO, PAYMENT, DEPOSIT, and BALANCE. The transactions are listed from 11/23/2022 to 11/30/2022. A key transaction on 11/29/2022 shows a 'Funds Transfer' from 'TRANSFI Bank 2' to 'TRANSFI Bank 1' for an amount of 10,000.00, which is highlighted in green. The ending balance for the ledger is 566,385.36.

DATE	NUMBER	TYPE	ACCOUNT	PAYEE	MEMO	PAYMENT	DEPOSIT	BALANCE
11/23/2022		DEP	-split-	Deposit			83,155.00	219,065.36
11/23/2022		DEP	-split-	Deposit			153,900.00	372,965.36
11/23/2022		Draft	OESC			200.00		372,765.36
11/23/2022		Draft	OTC			500.00		372,265.36
11/23/2022		BILLPMT	Accounts Payable	Employee Contribution				
11/23/2022		Draft	US Treasury			5,300.00		366,965.36
11/23/2022		BILLPMT	Accounts Payable					
11/23/2022		Draft	Retirement Co			2,000.00		364,965.36
11/23/2022		BILLPMT	Accounts Payable	Employee and Employer Contribution				
11/23/2022	15	BILLPMT	Health & Life Ins Co			910.00		364,075.36
11/23/2022		BILLPMT	Accounts Payable	Nov Health & Life Insurance				
11/23/2022	2	GENJRN	John E Dempsey			10,890.00		353,185.36
11/23/2022		GENJRN	CBRI Expense Personal Services Salary Wage Expense (split)	Nov Net Payroll				
11/29/2022		TRANSFI	Bank 2	TRANSFI Bank 1	Funds Transfer	10,000.00	150,000.00	503,185.36
11/29/2022		TRANSFI	Bank 2	TRANSFI Bank 1	Funds Transfer	10,000.00		493,185.36
11/30/2022		DEP	-split-	Deposit			31,150.00	524,335.36
11/30/2022		DEP	-split-	Deposit			34,550.00	558,885.36
11/30/2022		DEP	-split-	Deposit			4,750.00	563,635.36
11/30/2022		DEP	Undeposited Funds	Deposit			1,100.00	564,735.36
11/30/2022		DEP	Undeposited Funds	Deposit			1,650.00	566,385.36
11/30/2022		DEP	Undeposited Funds	Deposit				

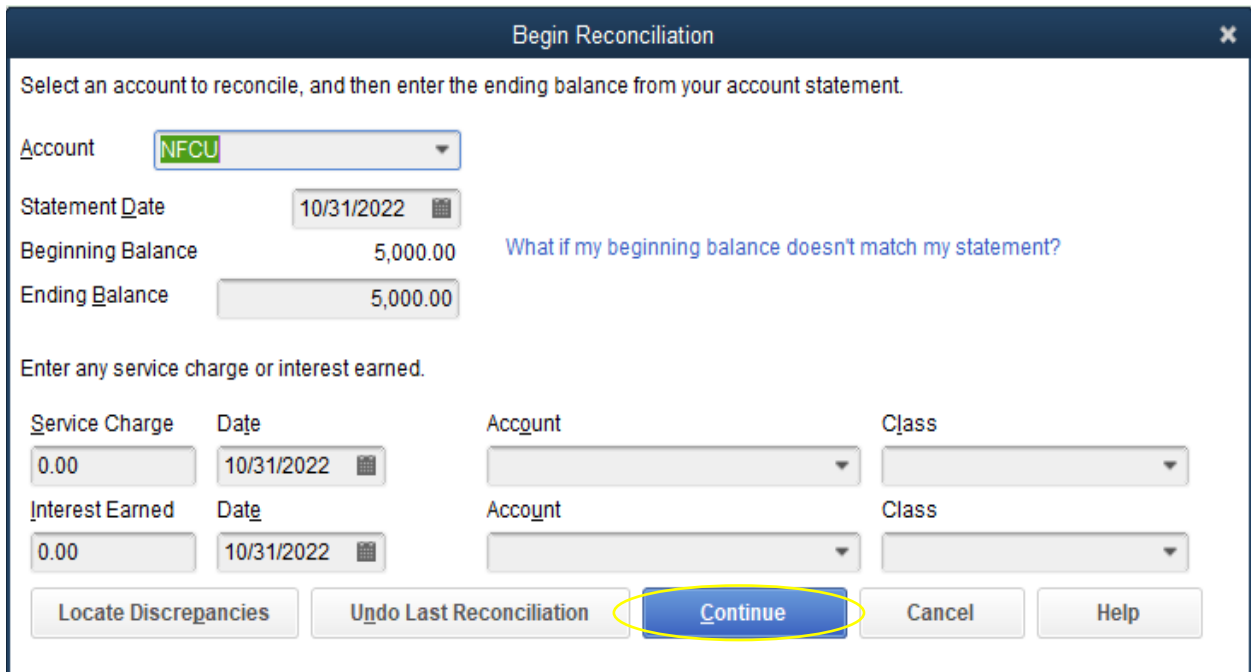
ENDING BALANCE **566,385.36**

Bank Reconciliation

1. Click Banking and select Reconcile.

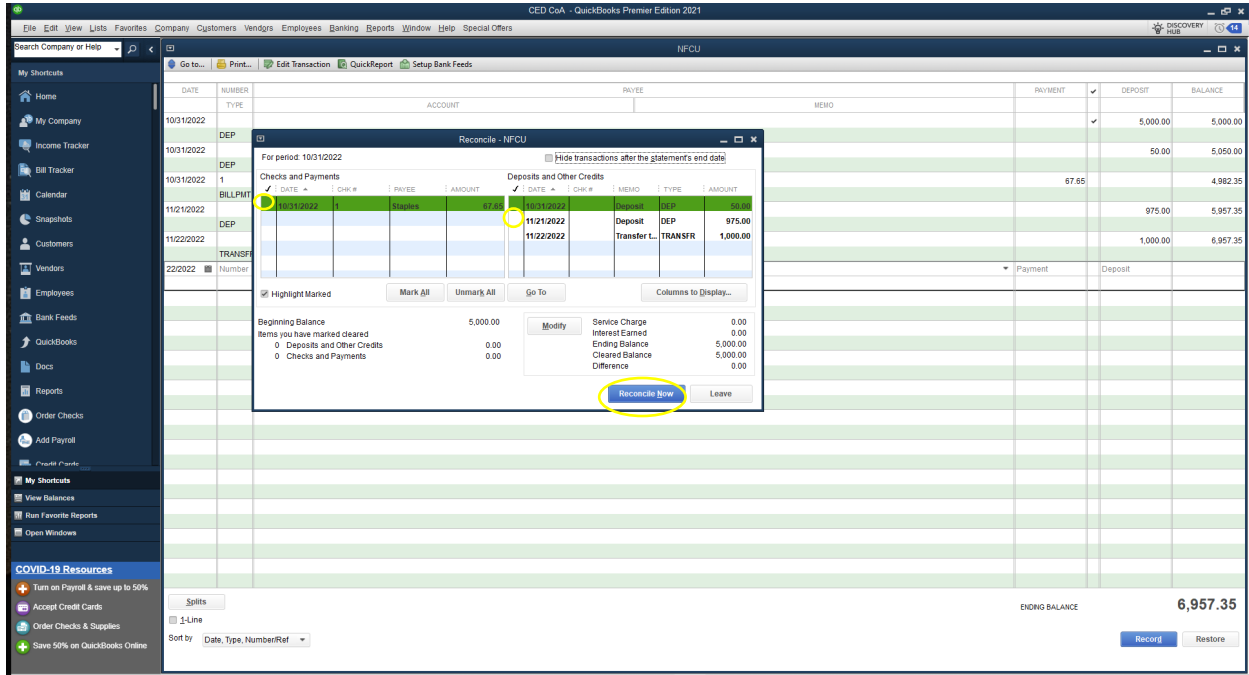


2. Enter ending bank balance and click Continue.



Basic How-To Instructions Standard Operation Procedures #24 – Bank Reconciliation

- Click the check boxes next to items that have cleared the bank. Click Reconcile Now.



- QuickBooks will ask what kind of Reconciliation Summary you want to create. Click Display.



Basic How-To Instructions Standard Operation Procedures #24 – Bank Reconciliation

5. Reconciliation Summary will generate.

16:13 AM
11/22/22

CED CoA
Reconciliation Summary
NFCU, Period Ending 10/31/2022

	Oct 31, 22
Beginning Balance	0.00
▼ Cleared Transactions	
Deposits and Credits - 1 item	5,000.00
Total Cleared Transactions	5,000.00
Cleared Balance	5,000.00
▼ Uncleared Transactions	
Checks and Payments - 1 item	-17.65
Deposits and Credits - 1 item	50.00
Total Uncleared Transactions	-17.65
Register Balance as of 10/31/2022	4,982.35
▼ New Transactions	
Deposits and Credits - 2 items	1,975.00
Total New Transactions	1,975.00
Ending Balance	6,957.35

QuickBooks Reports

Reports that would be beneficial for Management and District Boards are Bank Reconciliations, General Ledger, Profit & Loss Detail, Account Receivable (A/R) aging Detail, Accounts Payable (A/P) aging Detail, Trial Balance, Item Listing, Income by Customer Detail, Transactions by Class, and Transactions by Job.

Bank Reconciliation shows all banking transactions that have cleared and transactions that are in QuickBooks that have not cleared the bank. This should balance to the bank and the District's General Ledger. See how to run the Bank Reconciliation report at SOP #24.

The General Ledger will show all individual banking balances and transactions, accounts receivable, inventory asset, undeposited funds, accounts payable, liabilities, and expenses by account. See how to run the General Ledger report at SOP #25.

Profit & Loss will show all income, cost of goods sold, and expenses. This report has two printing options. Profit & Loss Standard which will give a total all transactions and report only the total in the accounts implemented. Profit & Loss Detail will break down each account with the detail of transactions that fall within the designated time frame. See how to run the Profit & Loss report at SOP #26.

Accounts Receivable Aging Detail will show all invoices that are currently outstanding within QuickBooks. If there are invoices that are over 30 days unpaid, they need to be researched to see if another invoice needs to be sent to the customer or already have been paid and the transaction is a duplicate. In the case of a duplicate transaction, screenshots of the duplicate and cleared transactions need to be retained with an explanation of what happened. The duplicate transaction will then need to be deleted. See how to run the Accounts Receivable Aging Detail report at SOP #27.

Accounts Payable Aging Detail will show all bills that are currently outstanding within QuickBooks. If there are bills that are over 30 days unpaid, they need to be researched to ensure they either need to be paid or already have been paid and the transaction is a duplicate. In the case of a duplicate transaction, screenshots of the duplicate and cleared transactions need to be retained with an explanation of what happened. The duplicate transaction will then need to be deleted. See how to run the Accounts Payable Aging Detail report at SOP #27.

Trial Balance will show the total banking balance, outstanding deposits, and outstanding bills. Trial Balance Report at SOP # 28

Item Listing report can be run on a specific item. For example, if you wanted a report that would show all billings for Preliminary Design a report can be generated from the time span requested. SOP #29

Income by Customer Detail will show funds received for any given period by customer. See how to run the Transactions by Class report at SOP #30

Transactions by Class will enable the District to print a report based on designated classes set in this COA. For example, a report can be run on Preliminary Design for any given period. This will show all transactions specifically for design. See how to run the Transactions by Class report at SOP #31

Transactions by Job can be easily printed. For example, if an individual wanted to know all billings for ODOT Job Coal Co, JP 12345, Leader Creek Bridge, they could print a report with all activity for this project. See how to run the Transactions by Job report at SOP #32

Financial Statement

QuickBooks is unable to generate a report that states the beginning balance, income, expenses, and ending balance. Due to this limitation, SAI, has created a Financial Statement report, Form CED 101. The District will use this form to produce a monthly financial statement that will be presented at the monthly District Board meeting. Additionally, the District will need to use this template to create a financial statement for the Fiscal Year.

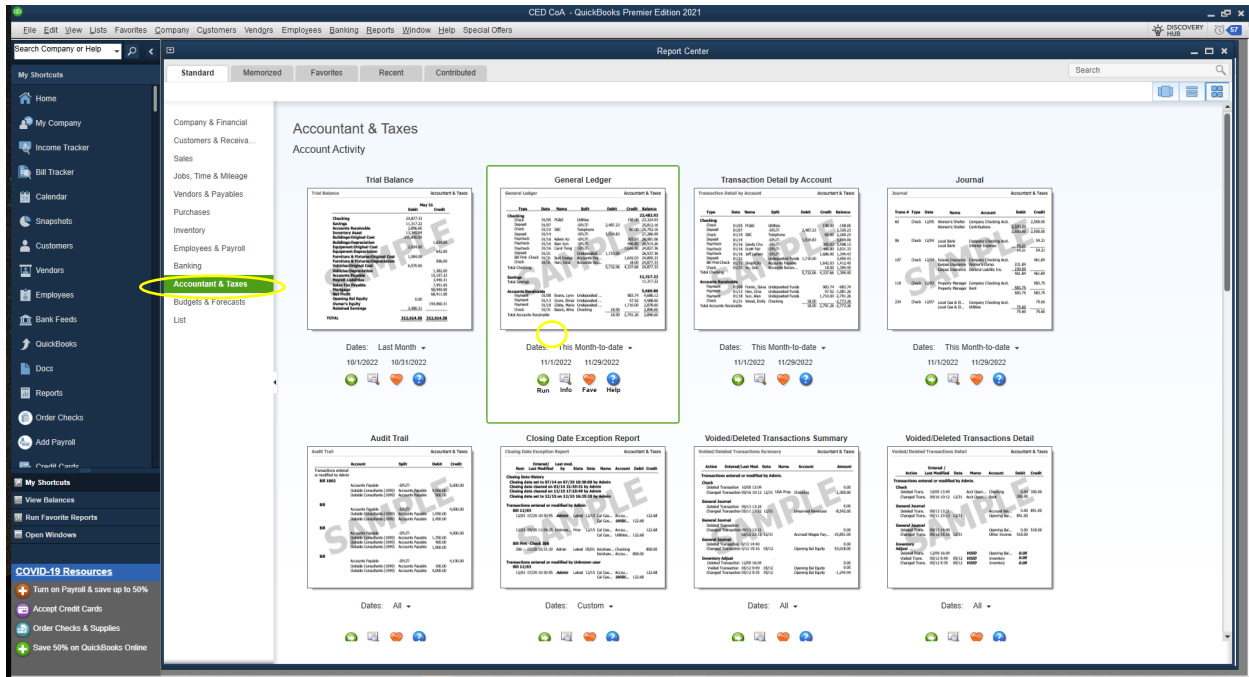
To use the template, the District will need to generate the following reports on cash basis from July 1, 2021 – June 30, 2022: General Ledger, Profit & Loss Standard, and Profit & Loss Detail. Information in these reports will be needed when creating a financial statement using SAI’s template. This form will help assist the Districts in locating erroneous postings

The Financial Statement, Form CED 101, can be located at [Circuit Engineering Districts \(ok.gov\)](http://CircuitEngineeringDistricts.ok.gov).

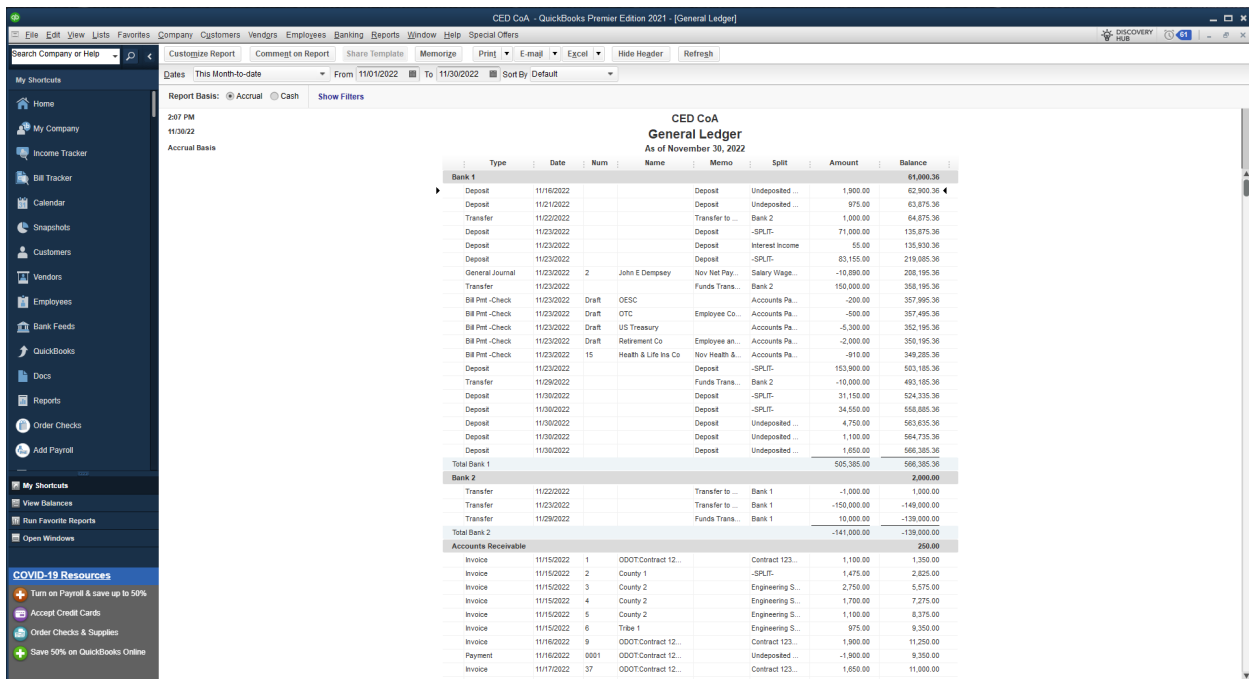
QuickBooks Reports Standard Operating Procedures #25 – General Ledger

General Ledger

Click Reports from the My Shortcuts menu and select Accountant & Taxes. Click the the green icon to Run the report.



Similar to the Profit & Loss Statement, QuickBooks defaults to Accrual basis when creating a report. This can be changed by selecting Cash for Report Basis.



QuickBooks Reports Standard Operating Procedures #25 – General Ledger

If you would like to create a General Ledger showing only bank balances complete the following steps.

1. Click Customize Report.

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bank 1							61,000.36
Deposit	11/16/2022			Deposit	Undeposited ...	1,900.00	62,900.36
Deposit	11/21/2022			Deposit	Undeposited ...	975.00	63,875.36
Transfer	11/23/2022			Transfer to ...	Bank 2	-1,800.00	64,075.36
Deposit	11/23/2022			Deposit	-SPLIT	71,000.00	135,075.36
Deposit	11/23/2022			Deposit	Interest Income	55.00	135,030.36
Deposit	11/23/2022			Deposit	-SPLIT	83,155.00	219,085.36
General Journal	11/23/2022	2	John E Dempsey	Nov Net Pay...	Salary Wage...	-10,890.00	208,195.36
Transfer	11/23/2022			Funds Trans...	Bank 2	150,000.00	358,195.36
Bill Pmt -Check	11/23/2022		Draft	OESC	Accounts Pa...	-200.00	357,995.36
Bill Pmt -Check	11/23/2022		Draft	OTC	Accounts Pa...	-600.00	357,395.36
Bill Pmt -Check	11/23/2022		Draft	US Treasury	Accounts Pa...	-5,300.00	352,095.36
Bill Pmt -Check	11/23/2022		Draft	Retirement Co	Employee an...	-2,000.00	350,095.36
Bill Pmt -Check	11/23/2022	15	Health & Life Ins Co	Nov Health &	Accounts Pa...	-910.00	349,285.36
Deposit	11/23/2022			Deposit	-SPLIT	153,900.00	503,185.36
Transfer	11/29/2022			Funds Trans...	Bank 2	-10,000.00	493,185.36
Deposit	11/30/2022			Deposit	-SPLIT	31,150.00	524,335.36
Deposit	11/30/2022			Deposit	-SPLIT	34,500.00	558,835.36
Deposit	11/30/2022			Deposit	Undeposited ...	4,750.00	563,585.36
Deposit	11/30/2022			Deposit	Undeposited ...	1,100.00	564,735.36
Deposit	11/30/2022			Deposit	Undeposited ...	1,650.00	566,385.36
Total Bank 1							566,385.36
Bank 2							2,000.00
Transfer	11/23/2022			Transfer to ...	Bank 1	-1,800.00	1,900.00
Transfer	11/23/2022			Transfer to ...	Bank 1	-150,000.00	-148,000.00
Transfer	11/29/2022			Funds Trans...	Bank 1	10,000.00	-139,000.00
Total Bank 2							-139,000.00
Accounts Receivable							250.00
Invoice	11/15/2022	1	ODOTContract 12...	Contract 123...		1,100.00	1,350.00
Invoice	11/15/2022	2	County 1	-SPLIT		1,475.00	2,825.00
Invoice	11/15/2022	3	County 2	Engineering S...		2,750.00	5,575.00
Invoice	11/15/2022	4	County 2	Engineering S...		1,700.00	7,275.00
Invoice	11/15/2022	5	County 2	Engineering S...		1,100.00	8,375.00
Invoice	11/15/2022	6	Tribe 1	Engineering S...		975.00	9,350.00
Invoice	11/16/2022	9	ODOTContract 12...	Contract 123...		1,900.00	11,250.00
Payment	11/16/2022	0001	ODOTContract 12...	Undeposited ...		-1,900.00	9,350.00
Invoice	11/17/2022	37	ODOTContract 12...	Contract 123...		1,650.00	11,000.00

2. Click Advanced.

Modify Report: General Ledger

Display | Filters | Header/Footer | Fonts & Numbers

REPORT DATE RANGE

Dates: Custom (dropdown) The date range you specify in the From and To fields

From: 11/01/2022 To: 11/30/2022

REPORT BASIS

Accrual Cash This setting determines how this report calculates income and expenses.

COLUMNS

Search Columns

Sort by: Default

Sort in: Ascending order Descending order

(left margin)
 Trans #
 Type
 Entered/Last Modified

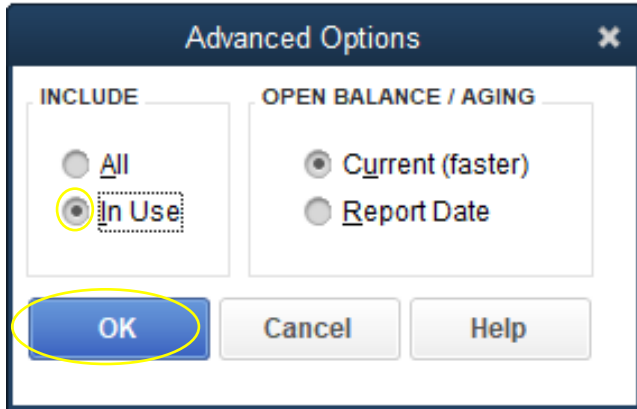
Put a check mark next to each column that you want to appear in the report.

Advanced... (circled in yellow)

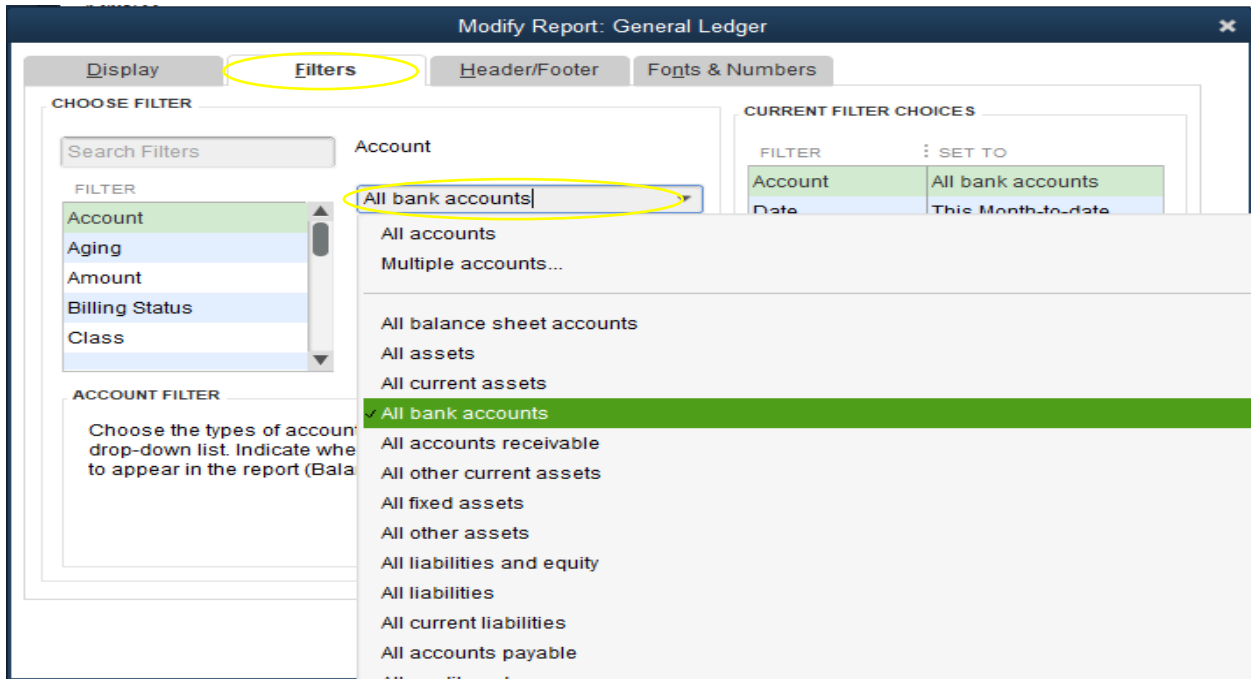
Revert

OK Cancel Help

3. Select In Use and click OK.

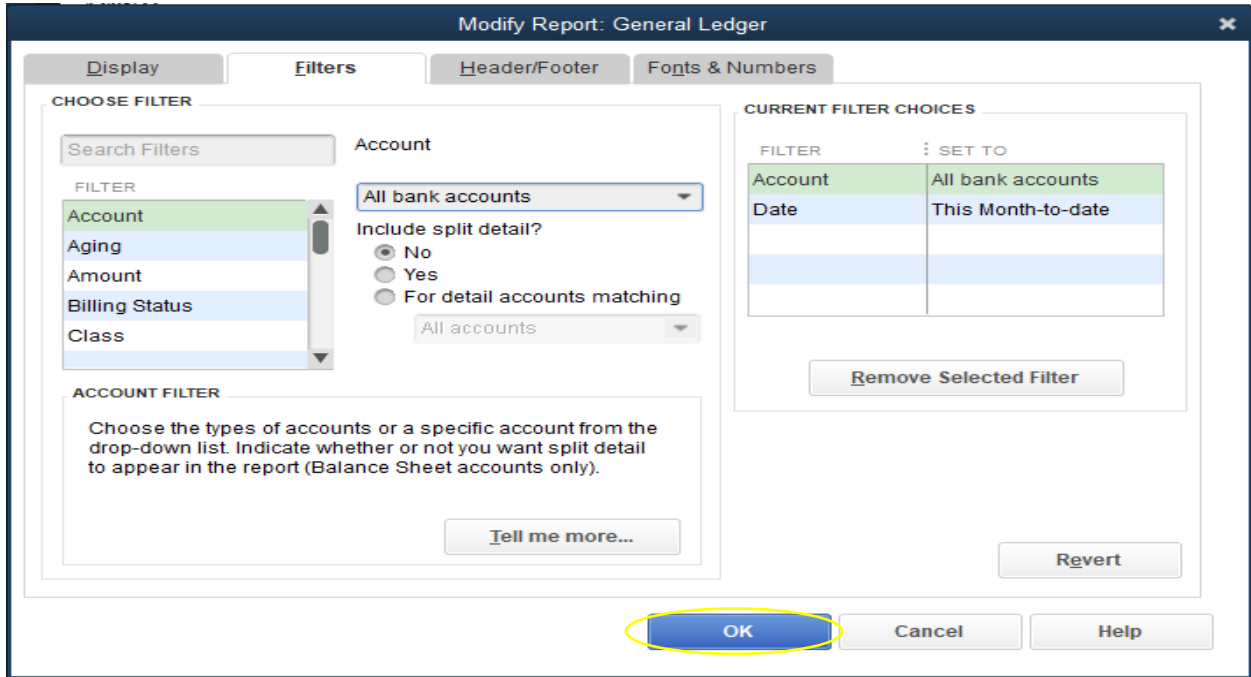


4. Click the Filters tab and select All bank accounts from the Account drop down menu.



QuickBooks Reports Standard Operating Procedures #25 – General Ledger

5. Click OK.



6. Now the General Ledger only displays bank account balances. Use this report for your monthly reports.

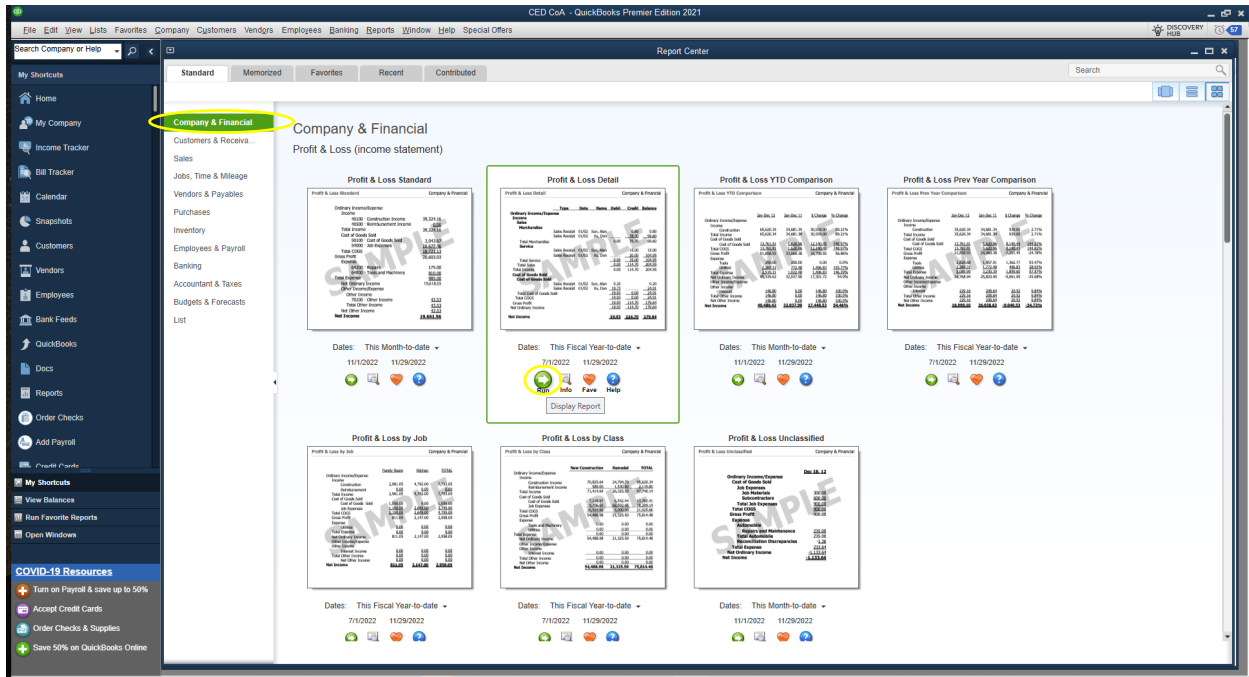
The screenshot shows the General Ledger report for CED CoA as of November 30, 2022. The report is displayed on a Cash Basis. The table below shows the transactions for Bank 1.

Type	Date	Num	Name	Memo	Split	Original Amount	Paid Amount	Balance
Bank 1								250,000.00
Deposit	11/16/2022			Deposit	Undeposited ...	1,900.00	1,900.00	251,900.00
Bill Print - Check	11/16/2022	1	Office Supplies Co	Toner Cartr...	Accounts Pa...	-47.65	-47.65	251,852.35
Deposit	11/21/2022			Deposit	Undeposited ...	975.00	975.00	252,827.35
Transfer	11/22/2022			Transfer to ...	Bank 2	1,000.00	1,000.00	253,827.35
Bill Print - Check	11/22/2022	3	County B	Material Req...	Accounts Pa...	-75,000.00	-75,000.00	178,827.35
Bill Print - Check	11/22/2022	4	Electronics Co	cust 714	Accounts Pa...	-31.99	-31.99	178,795.36
Bill Print - Check	11/22/2022	7	County A	Material Req...	Accounts Pa...	-20,000.00	-20,000.00	158,795.36
Bill Print - Check	11/22/2022	6	Construction Equip...	Crack Seal...	Accounts Pa...	-52,000.00	-52,000.00	106,795.36
Bill Print - Check	11/22/2022	2	Custom Fencing	invoice 1223	Accounts Pa...	-10,000.00	-10,000.00	96,795.36
Bill Print - Check	11/22/2022	10	County C	Material Req...	Accounts Pa...	-10,000.00	-10,000.00	86,795.36
Bill Print - Check	11/22/2022	11	Trailers R Us	Invoice 1981	Accounts Pa...	-5,000.00	-5,000.00	81,795.36
Bill Print - Check	11/22/2022	12	Lab Gear	Lab Oven	Accounts Pa...	-5,000.00	-5,000.00	76,795.36
Bill Print - Check	11/22/2022	13	Land Lord	Nov Rent	Accounts Pa...	-4,200.00	-4,200.00	72,595.36
Bill Print - Check	11/22/2022	14	Tony's Engineering...	Contract #1 ...	Accounts Pa...	-5,000.00	-5,000.00	67,595.36
Deposit	11/23/2022			Deposit	Interest Income	55.00	55.00	128,620.36
Deposit	11/23/2022			Deposit	-SPLIT	83,155.00	83,155.00	211,775.36
General Journal	11/23/2022	2	John E Dempsey	Nov Net Pay...	Salary Wages...	-10,890.00	-10,890.00	210,885.36
Transfer	11/23/2022			Funds Trans...	Bank 2	150,000.00	150,000.00	360,885.36
Bill Print - Check	11/23/2022			Draft	OESC	Accounts Pa...	-200.00	360,685.36
Bill Print - Check	11/23/2022			Draft	OTC	Employee Co...	-500.00	360,185.36
Bill Print - Check	11/23/2022			Draft	US Treasury	Accounts Pa...	-5,300.00	354,885.36
Bill Print - Check	11/23/2022			Draft	Retirement Co...	Employee an...	-2,000.00	352,885.36
Bill Print - Check	11/23/2022	15	Health & Life ins Co	Nov Health &	Accounts Pa...	-910.00	-910.00	351,975.36
Deposit	11/23/2022			Deposit	-SPLIT	153,900.00	153,900.00	505,875.36
Bill Print - Check	11/23/2022	16	ACME Tire & Auto	Replaced re...	Accounts Pa...	-112.00	-112.00	505,763.36
Bill Print - Check	11/24/2022	9	Computer Co.	Computer fo...	Accounts Pa...	-2,700.00	-2,700.00	503,073.36
Transfer	11/29/2022			Funds Trans...	Bank 2	-10,000.00	-10,000.00	493,073.36
Deposit	11/30/2022			Deposit	-SPLIT	31,150.00	31,150.00	524,223.36
Deposit	11/30/2022			Deposit	-SPLIT	34,550.00	34,550.00	558,773.36
Deposit	11/30/2022			Deposit	Undeposited ...	4,750.00	4,750.00	563,523.36
Deposit	11/30/2022			Deposit	Undeposited ...	1,100.00	1,100.00	564,623.36
Deposit	11/30/2022			Deposit	Undeposited ...	1,650.00	1,650.00	566,273.36
Total Bank 1							316,273.36	566,273.36
Bank 2								152,000.00

QuickBooks Reports Standard Operating Procedures #26 – Profit & Loss

Profit & Loss

Click Reports from the My Shortcuts menu and select Company & Financial. Click the green icon to Run the report.



QuickBooks defaults to Accrual basis when creating a report. This can be changed by selecting Cash for Report Basis.

Type	Date	Num	Name	Memo	Class	Ctr	Split	Amount	Balance
Income									
Construction Service Revenue									
Invoice	11/02/2022	22	County 2	50 hrs @ 10...	County	Accounts Re...		5,000.00	5,000.00
Total Construction Service Revenue								5,000.00	5,000.00
Crack Seal Team Revenue									
Invoice	08/18/2022	25	School 1	10 hrs @ 25	School	Accounts Re...		250.00	250.00
Invoice	11/02/2022	21	County 1	1 Crack Sea...	County	Accounts Re...		37,000.00	37,250.00
Invoice	11/02/2022	23	County 1	90 hrs @ 55...	County	Accounts Re...		4,950.00	42,200.00
Total Crack Seal Team Revenue								42,200.00	42,200.00
Engineering Service Revenue									
Invoice	11/15/2022	2	County 1	20 hours @...	County	Accounts Re...		1,100.00	1,100.00
Invoice	11/15/2022	3	County 2	50 hours at...	County	Accounts Re...		2,750.00	3,850.00
Invoice	11/15/2022	4	County 2	20hrs @ \$85	County	Accounts Re...		1,700.00	5,550.00
Invoice	11/15/2022	5	County 2	20hr @ 55.00	County	Accounts Re...		1,100.00	6,650.00
Invoice	11/15/2022	6	Tribe 1	15hrs @ 65...	Tribes	Accounts Re...		975.00	7,625.00
Total Engineering Service Revenue								7,625.00	7,625.00
Interest Income									
Deposit	11/02/2022			Nov Interest		Bank 1		55.00	55.00
Total Interest Income								55.00	55.00
Material Testing Lab Revenue									
Invoice	11/02/2022	24	City 1	40 hrs @ 95...	City	Accounts Re...		3,800.00	3,800.00
Total Material Testing Lab Revenue								3,800.00	3,800.00
OCCEDB Revenue									
Auction Proceeds									
Deposit	11/02/2022			OCCEDB	Nov Auction...	Bank 1		14,000.00	14,000.00
Total Auction Proceeds								14,000.00	14,000.00
CBRI									
Deposit	11/02/2022			OCCEDB	Nov CBRI pa...	Bank 1		57,000.00	57,000.00
Total CBRI								57,000.00	57,000.00
Total OCCEDB Revenue								71,000.00	71,000.00
0007 Revenue									
Bridge Inspection									
Contract 1234B									
Invoice	11/02/2022	12	0007Contract 12...	45 hours @...		Accounts Re...		3,375.00	3,375.00
Invoice	11/02/2022	14	0007Contract 12...	88 hrs @ 15...		Accounts Re...		13,200.00	16,575.00
Invoice	11/02/2022	19	0007Contract 12...	112 hrs @ 9...		Accounts Re...		10,640.00	27,215.00
Invoice	11/02/2022	38	0007Contract 12...	209 hrs @ 1...		Accounts Re...		62,400.00	89,615.00

To remove non active account from the report complete the following steps.

1. Click Customize Report

CED CoA
Profit & Loss Detail
July through November 2022

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Income									
Construction Service Revenue									
Invoice	11/23/2022	22	County 2	58 hrs @ 10...	County		Accounts Re...	5,800.00	5,800.00
Total Construction Service Revenue								5,800.00	5,800.00
Crack Seal Team Revenue									
Invoice	08/18/2022	25	School 1	10 hrs @ 25	School		Accounts Re...	250.00	250.00
Invoice	11/23/2022	21	County 1	1 Crack Sea...	County		Accounts Re...	37,000.00	37,250.00
Invoice	11/23/2022	23	County 1	90 hrs at 55...	County		Accounts Re...	4,950.00	42,200.00
Total Crack Seal Team Revenue								42,200.00	42,200.00
Engineering Service Revenue									
Invoice	11/15/2022	2	County 1	20 hours @...	County		Accounts Re...	1,100.00	1,100.00
Invoice	11/15/2022	3	County 2	50 hours at...	County		Accounts Re...	2,750.00	3,850.00
Invoice	11/15/2022	4	County 2	20hrs @ \$85	County		Accounts Re...	1,700.00	5,550.00
Invoice	11/15/2022	5	County 2	20hr @ 55.00	County		Accounts Re...	1,100.00	6,650.00
Invoice	11/15/2022	6	Tribe 1	15hrs @ 65...	Tribes		Accounts Re...	975.00	7,625.00
Total Engineering Service Revenue								7,625.00	7,625.00
Interest Income									
Deposit	11/23/2022			Nov Interest			Bank 1	55.00	55.00
Total Interest Income								55.00	55.00
Material Testing Lab Revenue									
Invoice	11/23/2022	24	City 1	40 hrs @ 95...	City		Accounts Re...	3,800.00	3,800.00
Total Material Testing Lab Revenue								3,800.00	3,800.00
OCCEDB Revenue									
Deposit	11/23/2022		OCCEDB	Nov Auction...			Bank 1	14,000.00	14,000.00
Total Auction Proceeds								14,000.00	14,000.00
CBRI									
Deposit	11/23/2022		OCCEDB	Nov CBRI pa...			Bank 1	57,000.00	57,000.00
Total CBRI								57,000.00	57,000.00
Total OCCEDB Revenue								71,000.00	71,000.00
ODOI Revenue									
Bridge Inspection									
Contract 1234B									
Invoice	11/23/2022	12	ODOIContract 12...	45 hours @...			Accounts Re...	3,375.00	3,375.00
Invoice	11/23/2022	14	ODOIContract 12...	88 hrs @ 15...			Accounts Re...	13,200.00	16,575.00
Invoice	11/23/2022	19	ODOIContract 12...	112 hrs @ 9...			Accounts Re...	10,640.00	27,215.00
Invoice	11/23/2022	30	ODOIContract 12...	320 hrs @ 1...			Accounts Re...	62,400.00	89,615.00

2. Click Advanced.

Modify Report: Profit & Loss Detail

Display | Filters | Header/Footer | Fonts & Numbers

REPORT DATE RANGE

Dates: **Custom** (The date range you specify in the From and To fields)

From: 11/01/2022 To: 11/30/2022

REPORT BASIS

Accrual Cash (This setting determines how this report calculates income and expenses.)

COLUMNS

Search Columns

- (left margin)
- Trans #
- Type
- Entered/Last Modified

Sort by: Default

Sort in: Ascending order Descending order

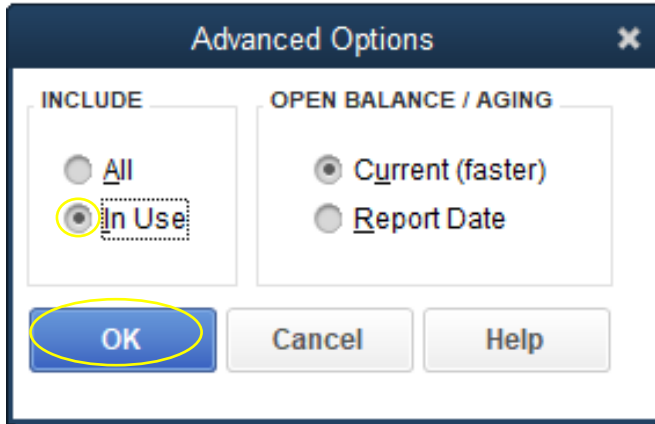
Put a check mark next to each column that you want to appear in the report.

Advanced... (circled in yellow)

Revert

OK Cancel Help

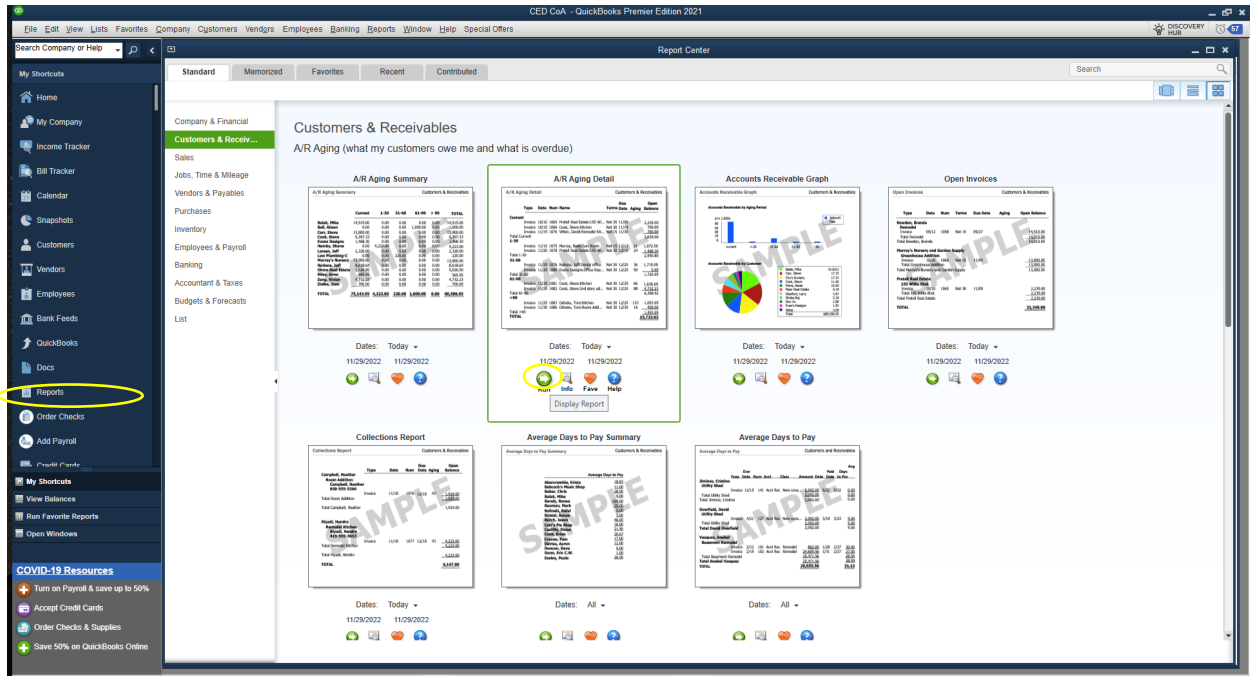
3. Select In Use and click OK.



QuickBooks Reports Standard Operating Procedures #27 – Accounts Receivable & Payable Aging

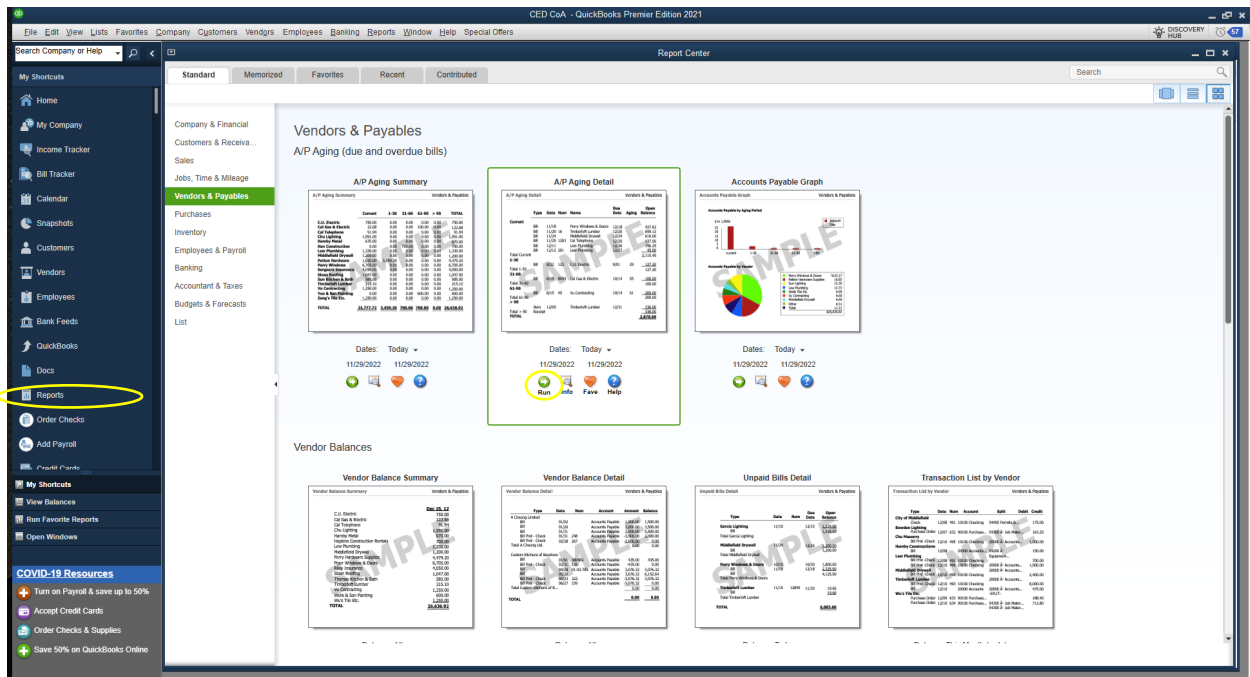
Accounts Receivable Aging

Click Reports from the My Shortcuts menu and select Customers & Receivables. Click the green icon to Run the report.



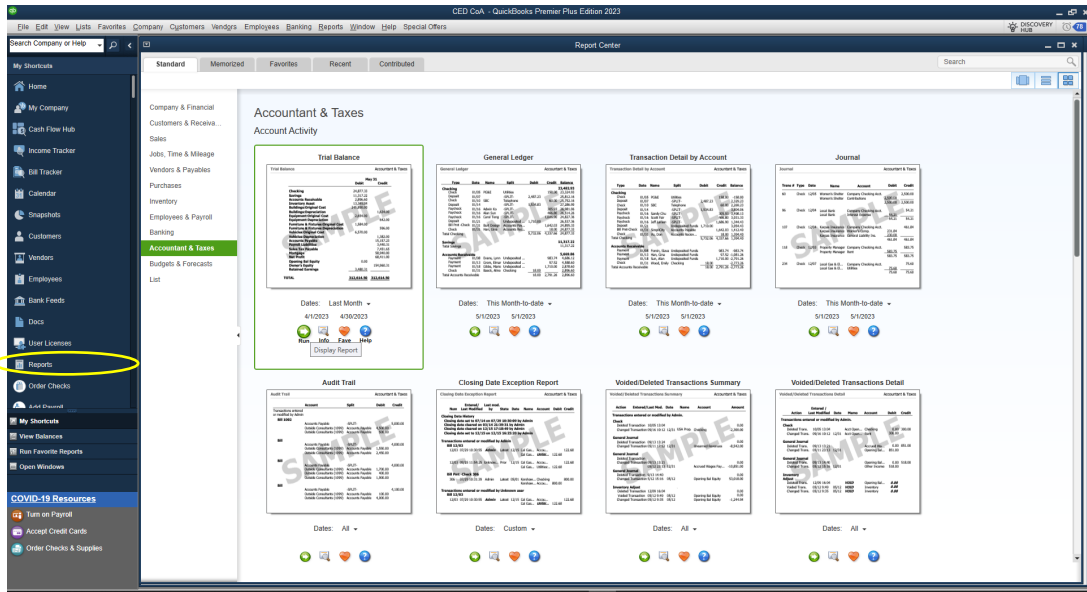
Accounts Payable Aging

Select Reports from the My Shortcuts menu and click Customers & Receivables. Click the green icon to Run the report.

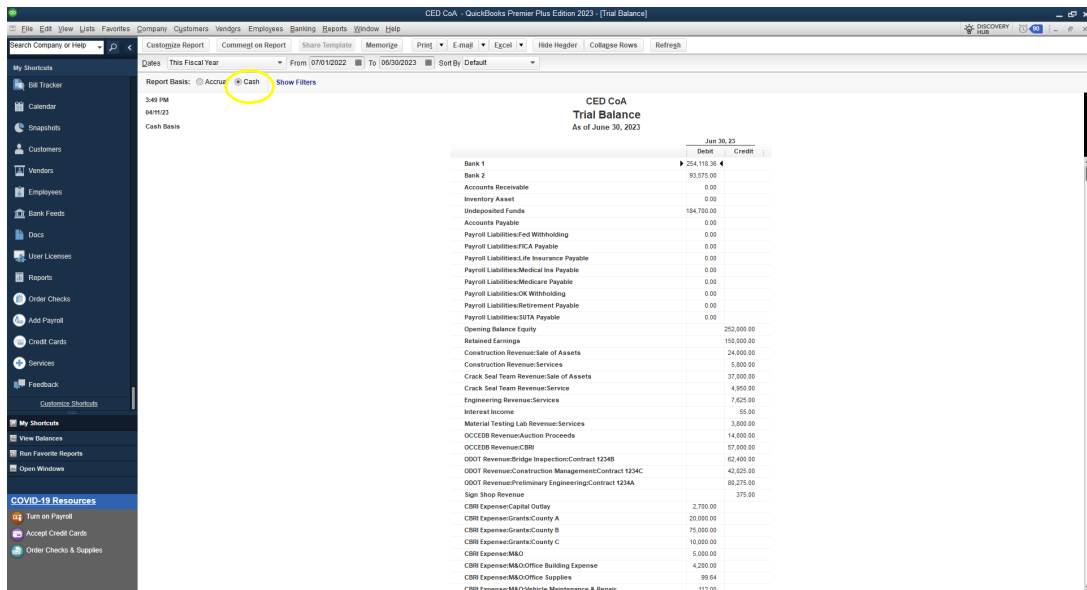


Trial Balance Report

Click Reports from the My Shortcuts menu and select Accountant & Taxes. Click the green icon to Run the report.



QuickBooks defaults to Accrual basis when creating a report. This can be changed by selecting Cash for Report Basis. Click Customize report.



Select the date range for the report. In this example we are using the current Fiscal Year. Next click Advanced.

Modify Report: Trial Balance

Display Filters Header/Footer Fonts & Numbers

REPORT DATE RANGE

Dates: **This Fiscal Year** From the first day through the last day of the current fiscal year

From: 07/01/2022 To: 06/30/2023

REPORT BASIS

Accrual Cash This setting determines how this report calculates income and expenses.

COLUMNS

Sort by: Default

Sort in: Ascending order Descending order

Advanced... Revert

OK Cancel Help

To shorten the report by selecting Non-Zero for Display Rows and Display Columns.

Advanced Options

DISPLAY ROWS

Active

All

Non-zero

DISPLAY COLUMNS

Active

All

Non-zero

REPORTING CALENDAR

Fiscal Year

Calendar Year

Income Tax Year

OK Cancel Help

QuickBooks Reports Standard Operating Procedures #28 – Trial Balance

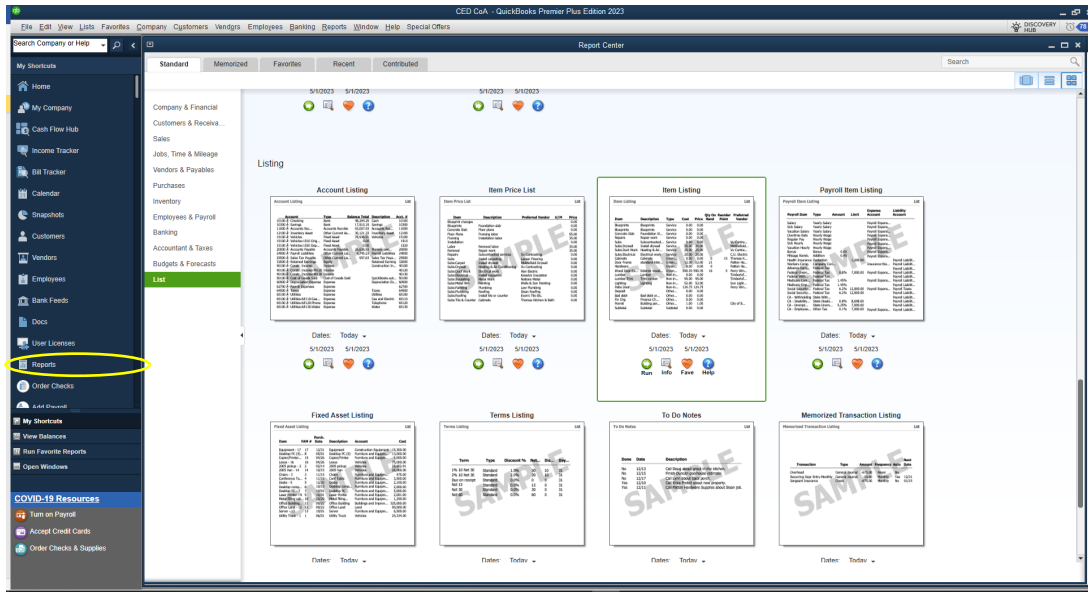
Your Trial Balance report is now ready to print.

**CED CoA
Trial Balance
As of June 30, 2023**

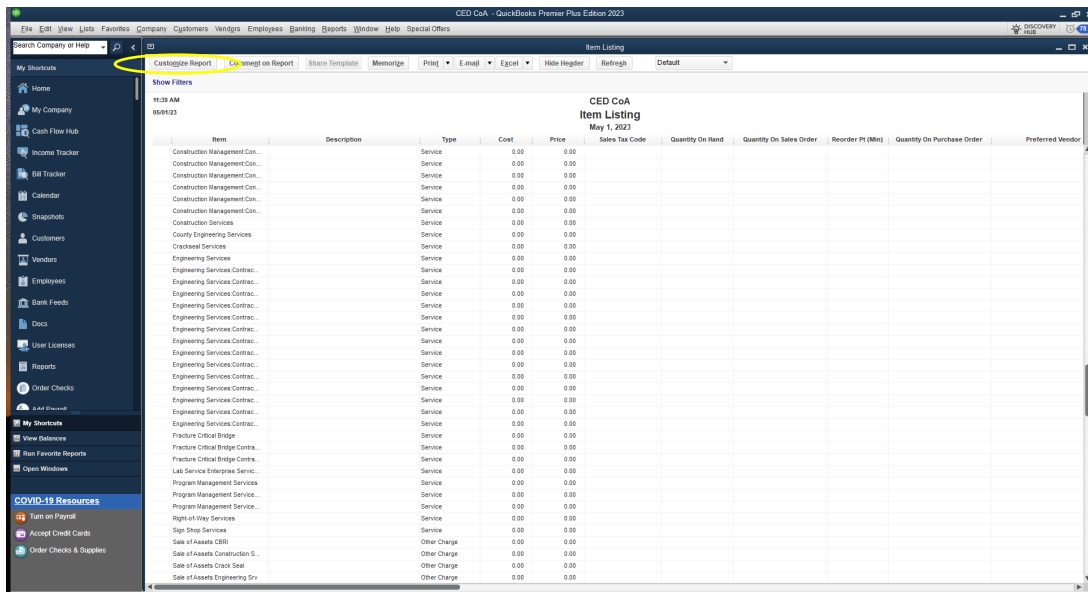
	Jun 30, 23	
	Debit	Credit
Bank 1	254,118.38	
Bank 2	93,575.00	
Undeposited Funds	154,700.00	
Opening Balance Equity		202,000.00
Retained Earnings		100,000.00
Construction Revenue/Sale of Assets		24,000.00
Construction Revenue/Services		5,800.00
Crack Seal Team Revenue/Sale of Assets		37,000.00
Crack Seal Team Revenue/Service		4,950.00
Engineering Revenue/Services		7,620.00
Interest Income		90.00
Material Testing Lab Revenue/Services		3,800.00
OCCEDB Revenue/Auction Proceeds		14,000.00
OCCEDB Revenue/CBB		67,000.00
OOOT Revenue/Bridge Inspection/Contract 1234B		62,400.00
OOOT Revenue/Construction Management/Contract 1234C		42,260.00
OOOT Revenue/Preliminary Engineering/Contract 1234A		80,275.00
Sign Shop Revenue		375.00
CBB Expense/Capital Outlay	2,700.00	
CBB Expense/Grants/County A	20,000.00	
CBB Expense/Grants/County B	75,000.00	
CBB Expense/Grants/County C	10,000.00	
CBB Expense/M&O	5,000.00	
CBB Expense/M&O/Office Building Expense	4,200.00	
CBB Expense/M&O/Supplies	99.64	
CBB Expense/M&O/Vehicle Maintenance & Repair	112.00	
CBB Expense/Personal Services/Health Ins. Expense	200.00	
CBB Expense/Personal Services/Payroll Tax Expense	600.00	
CBB Expense/Personal Services/Retirement Expense	400.00	
CBB Expense/Personal Services/Salary Wage Expense	6,000.00	
Construction Service Expense/Capital Outlay	5,000.00	
Construction Service Expense/M&O	10,000.00	
Construction Service Expense/Personal Services/Health Ins. Expens...	100.00	
Construction Service Expense/Personal Services/Payroll Tax Expens...	300.00	
Construction Service Expense/Personal Services/Retirement Expens...	200.00	
Construction Service Expense/Personal Services/Salary Wage Exp...	3,000.00	
Crack Seal Expense/Capital Outlay	50,000.00	

Item Listing Report

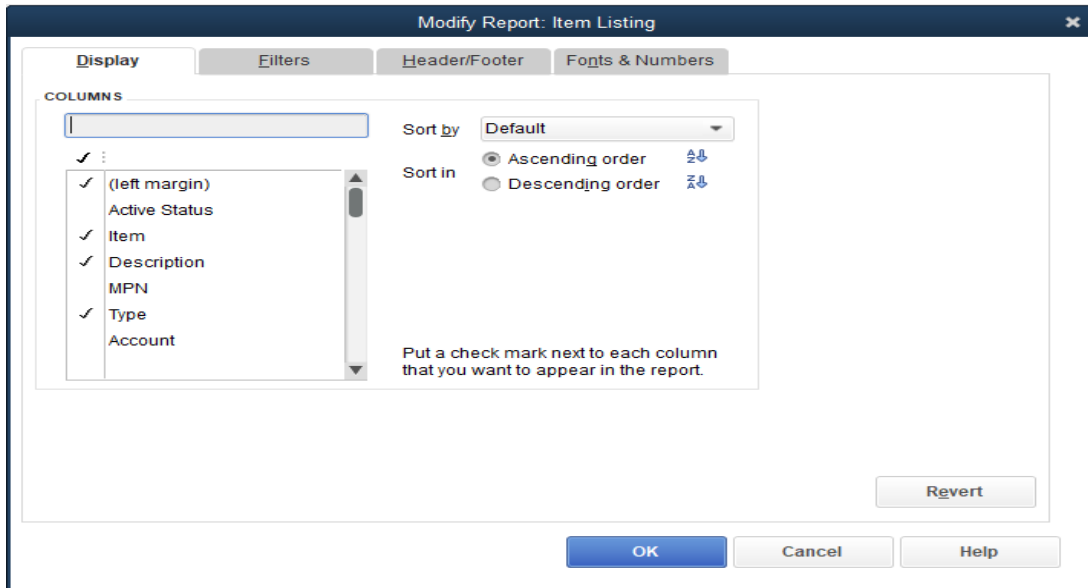
Click Reports from the My Shortcuts menu and select Company & Financial. Click the green icon to Run the report.



Click Customize Report, to edit the report's presentation.



Select what columns are to be displayed in your report and click OK.



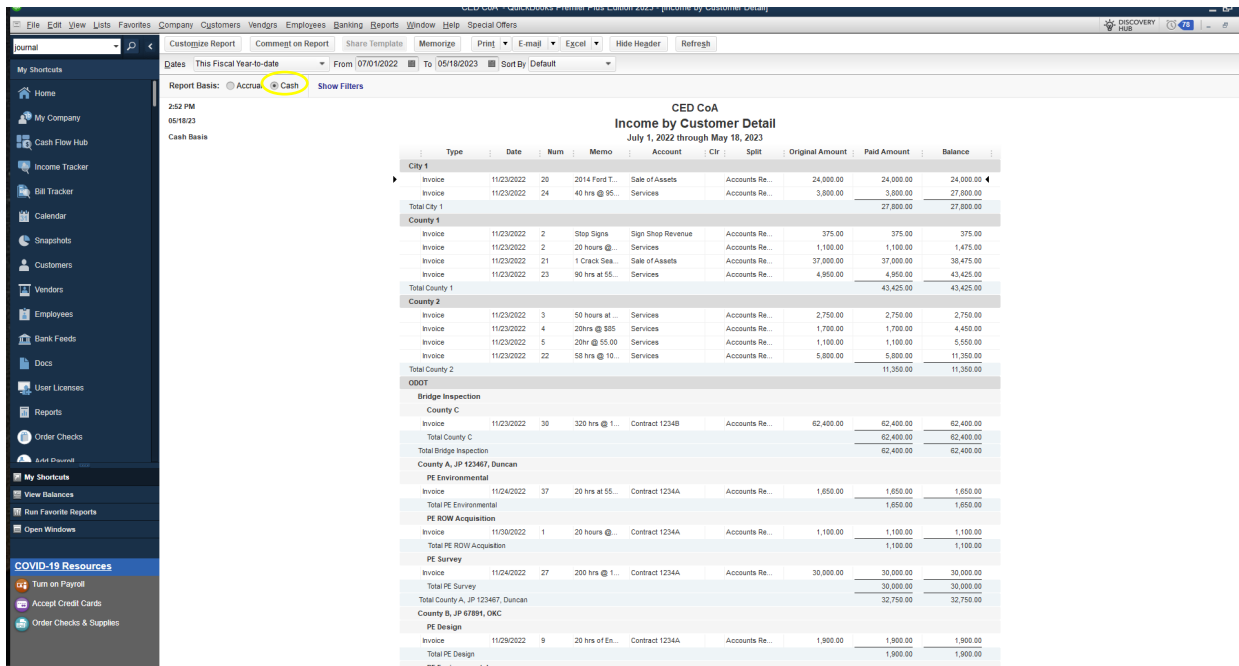
QuickBooks Reports Standard Operating Procedures #30 – Income by Customer Detail

Income by Customer Detail

Click Reports from the My Shortcuts menu and select Company & Financial. Click the green icon to Run the report.

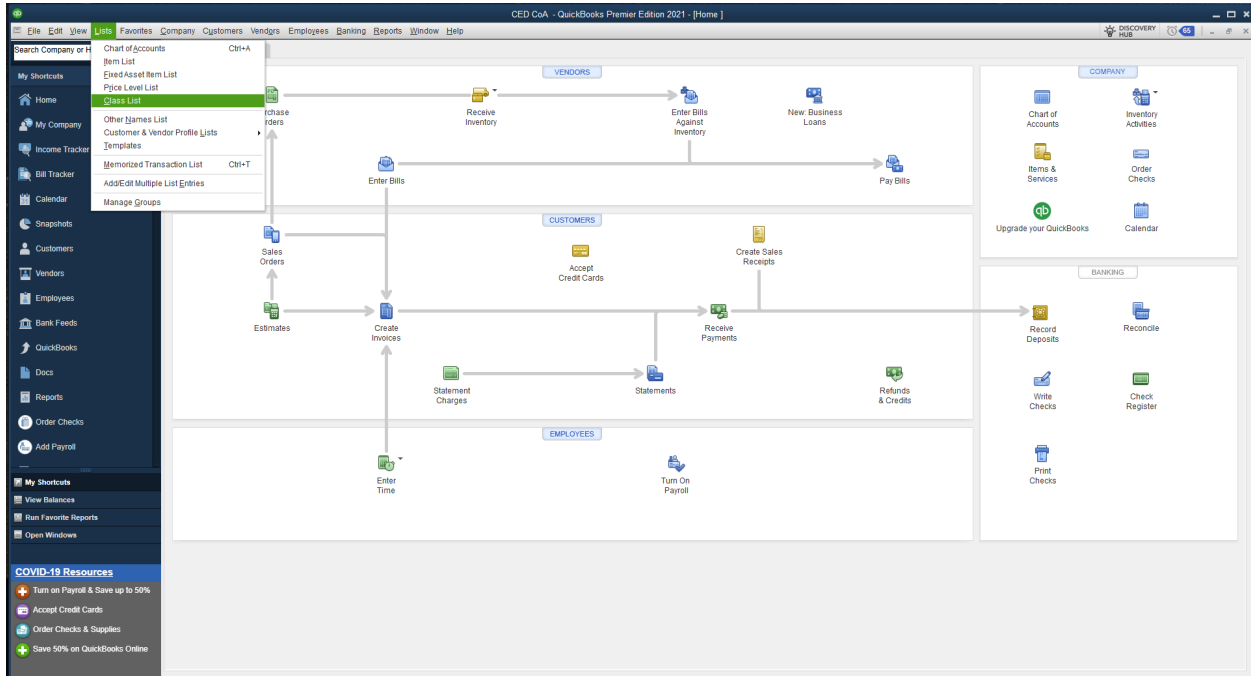


Similar to the Profit & Loss and General Ledger, QuickBooks defaults to Accrual basis when creating a report. This can be changed by selecting Cash for Report Basis.

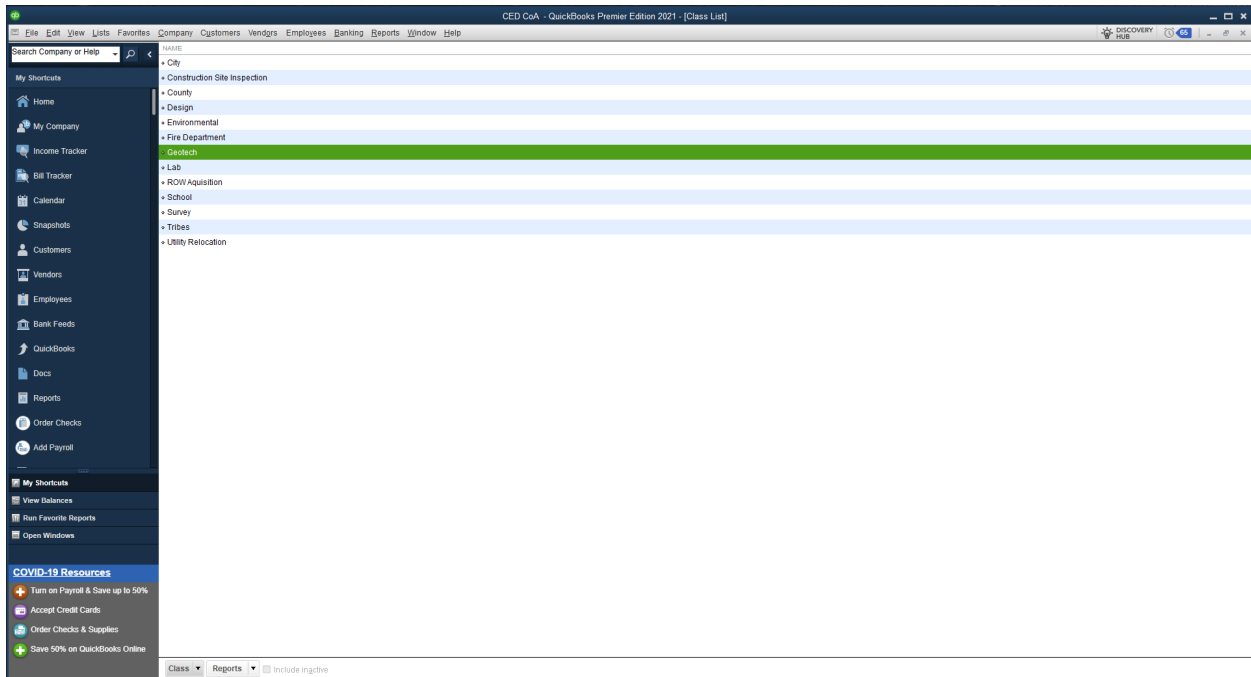


Transactions by Class

1. Click Lists and select Class List from the drop-down menu.

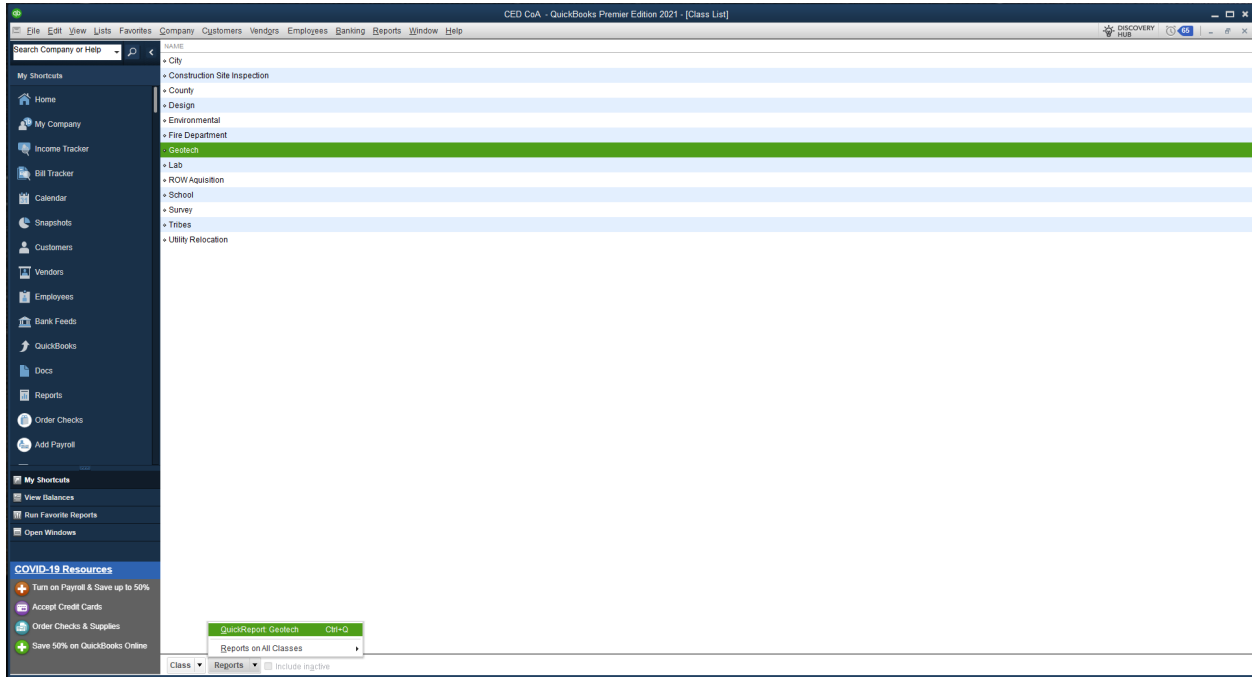


2. Select the Class you want to generate a report for.

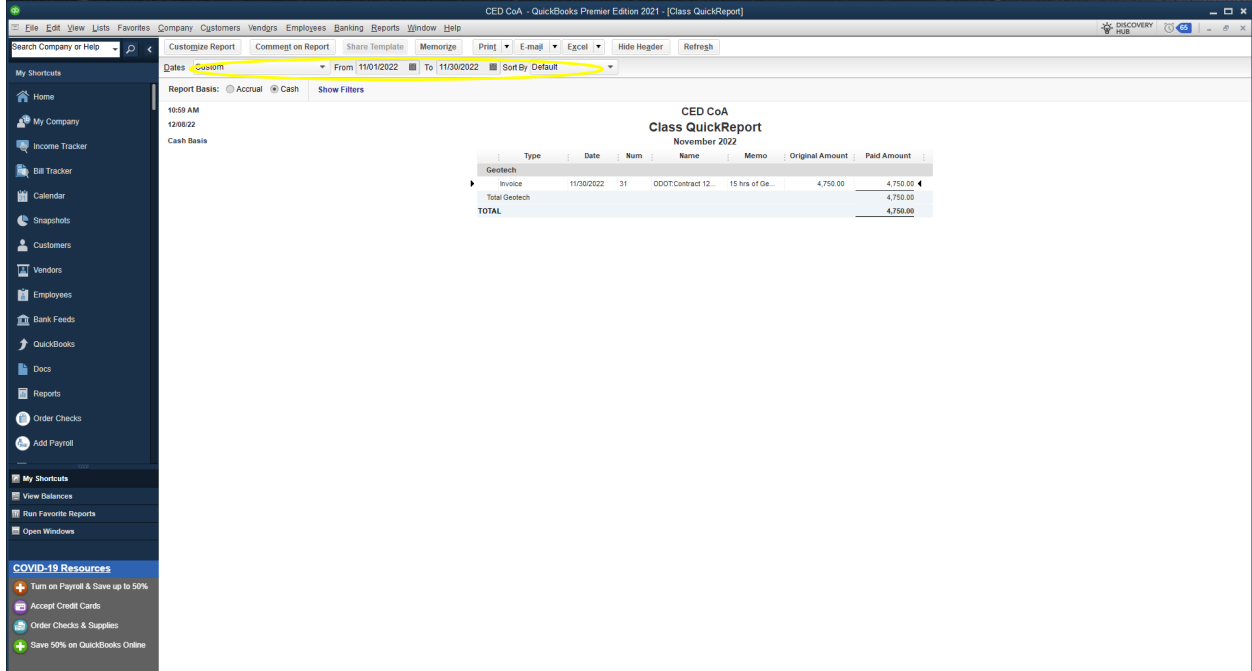


QuickBooks Reports Standard Operating Procedures #31 – Transactions by Class

3. Click Report and select QuickReport.



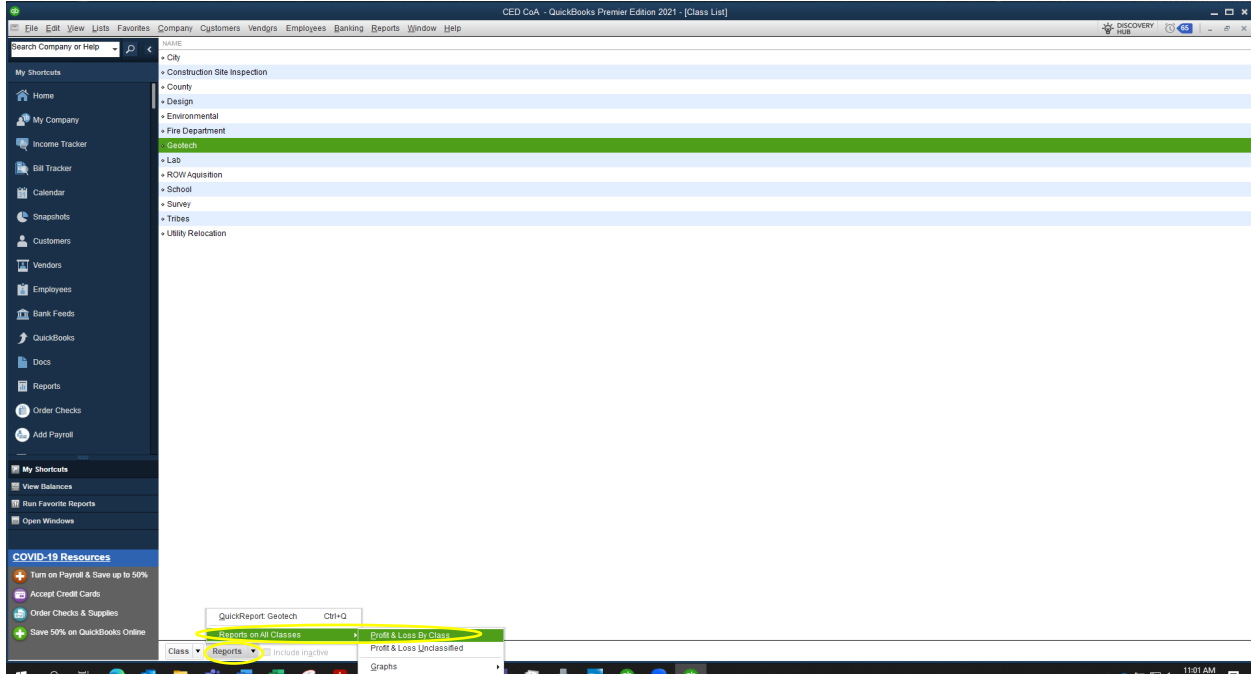
4. Select date ranges displayed in report.



QuickBooks Reports Standard Operating Procedures #31 – Transactions by Class

To generate a report that shows all classes, complete the following steps.

1. Click Reports, select Reports on all Classes, and select Profit & Loss By Class.



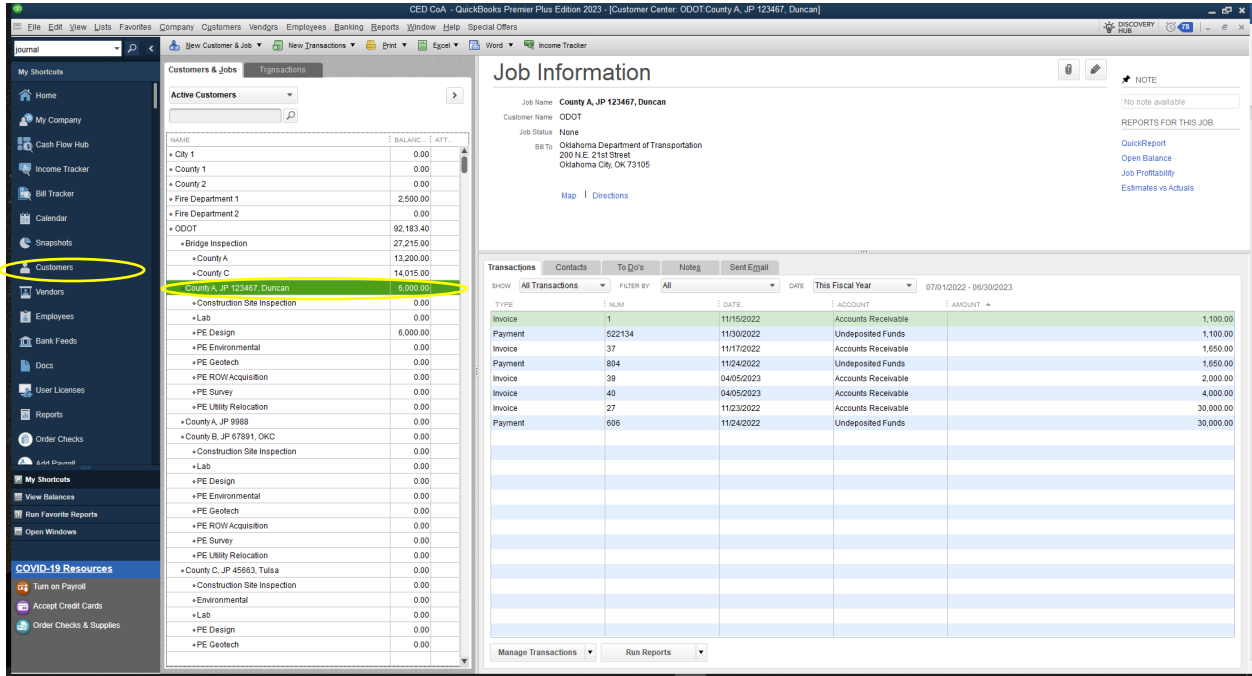
2. Select date ranges displayed in report.

The screenshot displays the 'Profit & Loss by Class' report for 'CED CoA' covering the period from July 1, 2022, to May 18, 2023. The report is organized by class, with columns for City, Construction Site Inspection, County, Design, Environmental, Geotech, Lab, and ROW Acquisition. The data is categorized into Income and Expense sections.

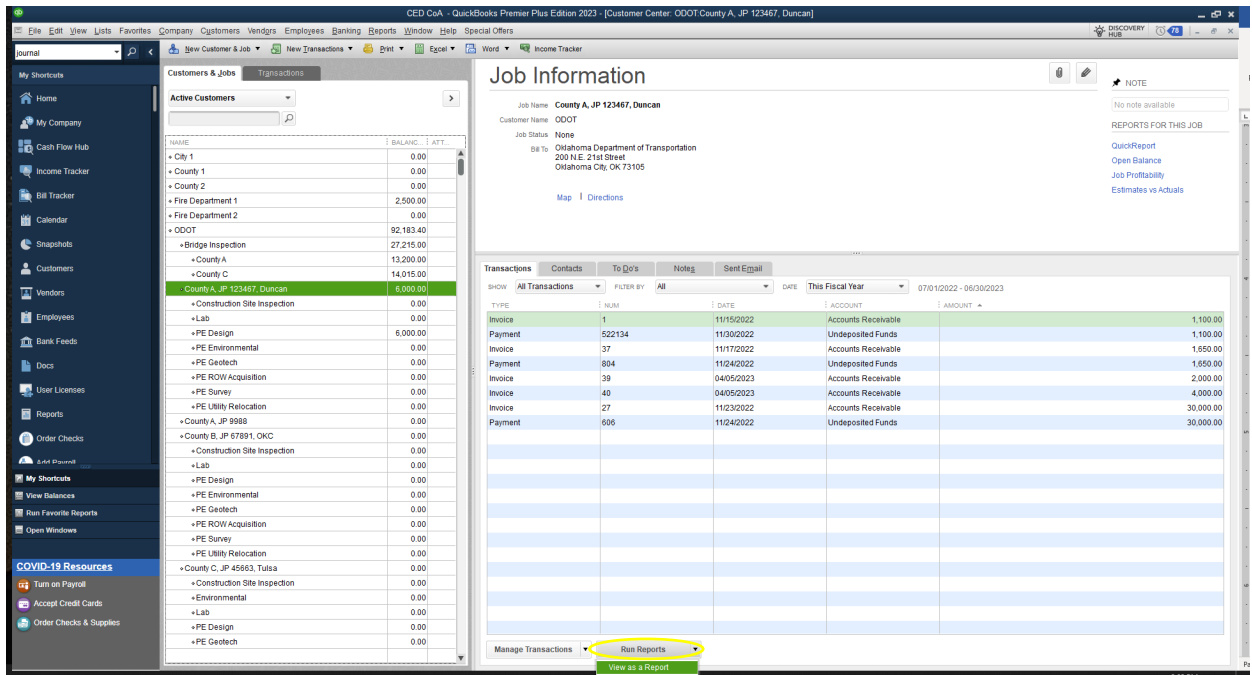
	City	Construction Site Inspection	County	Design	Environmental	Geotech	Lab	ROW Acquisition
Income								
Construction Revenue								
Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	0.00	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00
Total Construction Revenue	0.00	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00
Crack Seal Team Revenue								
Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	0.00	0.00	4,950.00	0.00	0.00	0.00	0.00	0.00
Total Crack Seal Team Revenue	0.00	0.00	4,950.00	0.00	0.00	0.00	0.00	0.00
Engineering Revenue								
Total Engineering Revenue	0.00	0.00	6,650.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	6,650.00	0.00	0.00	0.00	0.00	0.00
Material Testing Lab Revenue								
Services	3,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Material Testing Lab Revenue	3,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OCCEDB Revenue								
Auction Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CED Revolving Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total OCCEDB Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ODOT Revenue								
Bridge Inspection								
Contract 1234B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bridge Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Management								
Contract 1234C	0.00	24,725.00	0.00	0.00	0.00	0.00	17,300.00	0.00
Total Construction Management	0.00	24,725.00	0.00	0.00	0.00	0.00	17,300.00	0.00
Preliminary Engineering								
Contract 1234A	0.00	0.00	0.00	1,900.00	3,525.00	4,750.00	0.00	1,100.00
Total Preliminary Engineering	0.00	0.00	0.00	1,900.00	3,525.00	4,750.00	0.00	1,100.00
Total ODOT Revenue	0.00	24,725.00	0.00	1,900.00	3,525.00	4,750.00	17,300.00	1,100.00
Sign Shop Revenue	0.00	0.00	375.00	0.00	0.00	0.00	0.00	0.00
Total Income	3,800.00	24,725.00	17,775.00	1,900.00	3,525.00	4,750.00	17,300.00	1,100.00
Gross Profit	3,800.00	24,725.00	17,775.00	1,900.00	3,525.00	4,750.00	17,300.00	1,100.00
Expense								
CED Revolving Expense								
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Transactions By Job

1. Click Customers from the My Shortcut menu. Select the Job you want to generate a report for.



2. Click Run Reports and select View as a Report from the drop-down menu.



QuickBooks Reports Standard Operating Procedures #32 – Transactions by Job

3. Select date ranges displayed in report.

The screenshot shows the QuickBooks interface with a report titled "All Transactions for ODOT:County A, JP 123467, Duncan" for November 2022. The date range is set to "From 11/01/2022 To 11/30/2022". The report is sorted by Amount. The data is as follows:

Type	Num	Date	Account	Amount
Nov 22				
Invoice	1	11/15/2022	Accounts Receivable	1,100.00
Payment	52134	11/30/2022	Undeposited Funds	1,100.00
Invoice	37	11/17/2022	Accounts Receivable	1,650.00
Payment	804	11/24/2022	Undeposited Funds	1,650.00
Invoice	27	11/23/2022	Accounts Receivable	30,000.00
Payment	606	11/24/2022	Undeposited Funds	30,000.00
Nov 22				