

# Accounting Clerk

Assisting COO/Accountant

Helpful Links for training - <http://www.quickbooksnow.com/free-tutorials/>

## Data Entry – keying transactions into QuickBooks and BuilderTrend

### ❖ Receipts – All receipts should be keyed into QB and BT Daily

Receipts should be placed into new receipt basket when turned in, all receipts should be initialed by employee who has made the purchase. Highlight the following items to ensure all information necessary is on receipt for easier keying: Date, Amount, PO, last 4 digits of card number, and brief description. Once removed from basket and highlighted [REDACTED]

QuickBooks – Sign into QB, Select Vendors from the short cut list located on the left side bar. Select the Vendor from the list. Select Manage Transactions if the receipt has not been entered, then select credit card activity from list. The Enter Credit Card Charges screen will pop up. Enter the date of expense from receipt, [REDACTED]

[REDACTED] mark billable if applies, and select the class. Then save and close. Stamp entered on Copy and initials. This is now ready to be filed in proper credit card file to be matched to statement.

BuilderTREND – All billable expense receipts and overhead ( \_\_\_\_\_ Internal) receipts with PO should be marked paid in BuilderTREND after keyed into QuickBooks or Batch Entered Spreadsheet. Sign into BuilderTREND. Select Budget tab located on top of screen. Then select the job related to the expense. Select the PO tab located under the filter results section if not default view. [REDACTED]

[REDACTED] Comment section should include payment method (ex. Check 2121, or CC 4951), Enter Amount of payment, then Make Payment to save the payment.

## Accounting Clerk Procedures

### ❖ Batch Entering Transactions –Excel

Using the template provided by consultants, complete the worksheet by entering the information from credit card receipts and invoices. Use [redacted]. Once completed please save and forward to \_\_\_\_\_.

The spreadsheet consists of the following columns:

Date	Number	Payee	Account	Amount	Memo	Billable	Customer:Job	Class	Item	Cost
5/11/15	Last 4 of CC#	Vendor Name	Expense Acct #	Amt of Purchase	Brief Description	Yes/No, Only for Job expenses	Customer/Job Name – Last Name Only	Overhead or Materials	Cost Code	Amt

The gray [redacted] billable expenses.

### ❖ Owner & Employee Purchases

Accounting Assistant should collect all receipts [redacted]

- ❖ Date
- ❖ PO Number, if a job related or \_\_\_\_\_ Internal expense
- ❖ Brief Description, if necessary
- ❖ Amount of purchase
- ❖ Last 4 digits of card
- ❖ Initials of employee that made the purchase

Accounting Assistant should check the bin daily. The following flow chart shows the handling process for receipts:

- ❖ Purchase
- ❖ Required information & initials
- ❖ Submission to [redacted]
- ❖ Daily [redacted] Assistant
- ❖ Submission Approval (Checking for required information & initials)
  - If required information is missing, assistant should return the receipt and at that time add this information to receipt)
- ❖ Data Entry [redacted]
- ❖ Sorting (4950, 7980, 1008/1016)
- ❖ Keying expenses in QuickBooks
- ❖ Marking POs Paid in Buildertrend

## Accounting Clerk Procedures

- ❖ Scan receipts and save in the scanned docs folder in BT (CCC Internal – Scanned Docs; Save as PO No.)
  - BT Admin: Attaches [REDACTED]
- ❖ Filing in the holding folders
- ❖ Match receipts to statements monthly
  - Research and key missing receipts, follow same process once collected
- ❖ Submit statements with receipts [REDACTED]
  - COO reconciles account, initials and date stamps the printed summary and details report of reconciliation and returns to Assistant
- ❖ Assistant – Files documents in the designated locked AP file drawer in accounting office

Accounting files are confidential and permission is required to access documents each time they are needed to be filed or retrieved. [REDACTED]

[REDACTED] to ensure confidentiality and tracking can occur.

## Accounting Clerk Procedures

### ❖ Matching Credit Card Receipts to statements

All receipts that have been entered are to be filed in the proper “Holding” folder where they will sit until the new statement is received. We have 4 credit card accounts that is currently being used as listed below:

#### ❖ [REDACTED] Visa ending in [REDACTED] – This account is used for employee purchases.

\_\_employee name\_\_ – 4951

\_\_employee name\_\_ – Do NOT Use - 0829

\_\_employee name\_\_ – 4977

\_\_employee name\_\_ – Do NOT Use - 4969

\_\_employee name\_\_ – 5008

\_\_employee name\_\_ – Do NOT Use - 4993

\_\_employee name\_\_ – 4985

\_\_employee name\_\_ – 2208

\_\_employee name\_\_ – 1093

\_\_employee name\_\_ – 3867

\_\_employee name\_\_ - 3859

#### ❖ [REDACTED] Visa ending in [REDACTED] – This account is used for travel expenses

\_\_employee name\_\_ – 7980

- 7246

- 2898

#### ❖ American Express ending in [REDACTED] – This account is used for.....

\_\_employee name\_\_ –

\_\_employee name\_\_ -

## Accounting Clerk Procedures

❖ *Personal Cards – Reimbursements*

\_\_employee name\_\_ – 7918

\_\_employee name\_\_ – 8132

\_\_employee name\_\_ – 3631

❖  *Credit Card – Personal Account – Should not be used*

\_\_employee name\_\_ – 4427

❖  *Operating Checking Account*

\_\_employee name\_\_ - 4845

## Accounting Clerk Procedures

### ❖ Check Copies – All copies of checks should be keyed into QB and BT Daily

QuickBooks - Hand Written Check Copies Procedures – Sign into QB, Select Vendors from the short cut list located on the left side bar. Select the Vendor from the list. Select Manage Transactions if the check has not been entered, then select checks from list. The Write checks screen will pop up. Enter the correct check [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Then save and close. Stamp entered on Copy and initials. This is now ready to be filed in proper vendor file.

BuilderTREND – Hand Written Check Copies Procedures – If the check is assigned a PO, Sign into BuilderTREND,

### ❖ Invoices

Overhead – Overhead expenses are invoices billed to cover the cost of all expenses not job specific. Please see list of highlighted overhead accounts for reference.

Billable – Billable expenses are invoices we are paying in advance for customer/job that should be billed to specific customer/job and reimbursed with construction income. [REDACTED]

[REDACTED]

Accounting Assistant should collect all invoices, they can be retrieved through various methods. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] designated bin.

Assistant collects the invoices from the bin daily. Invoices should have the following information before they can be processed:

- ❖ Date
- ❖ PO Number, if a job related or \_\_\_\_\_ Internal expense
- ❖ Brief Description
- ❖ Amount of purchase
- ❖ Terms / Due Date
- ❖ Approved Vendor / Sub in BuilderTREND and properly setup with all required docs

The following flow chart shows the handling process for receipts:

- ❖ Purchase
- ❖ Required information & initials
- ❖ Submission to Accounting Department

## Accounting Clerk Procedures

- ❖ Daily Collection by Assistant
- ❖ Submission Approval [REDACTED]
  - [REDACTED] and at that time add this information to receipt)
- ❖ Data Entry Preparation (Highlighting required fields)
- ❖ [REDACTED]
- ❖ Keying expenses in quickbooks
- ❖ Marking POs Paid in Buildertrend
- ❖ Scan receipts and save in the scanned docs folder in BT [REDACTED]
  - BT Admin: Attaches scanned receipts to the PO once scanned
- ❖ Filing in the holding folders
- ❖ Match receipts to statements monthly
  - Research and key missing receipts, follow same process once collected
- ❖ Submit statements [REDACTED]
  - COO reconciles account, initials and date stamps [REDACTED] reconciliation and returns to Assistant
- ❖ Assistant – Files documents in the designated locked AP file drawer in accounting office

## Accounting Clerk Procedures

### ❖ Filing

Daily – Accounting Department files should be maintained daily. It is important to be able to locate any given document at any time.

Accounting documents are [REDACTED], and ready to be moved into file drawer once old files are removed.

Labels – Labels can be created from vendor list customized report in QuickBooks. Vendor name only reports can be exported to excel and copied into word.

Desk Drawer Files – Assistants desk drawer should include the following files:

- ❖ Payables Expandable folder
- ❖ Checks to be Entered
- ❖ Invoices to be Entered
- ❖ Receipts to be Entered
- ❖ Receipts to be Matched for each CC account
- ❖ New Statements
- ❖ \_\_employee name\_\_ – PM Approvals
- ❖ \_\_employee name\_\_ – PM Approvals
- ❖ Questions for \_\_employee name\_\_
- ❖ Questions for \_\_employee name\_\_
- ❖ Completed – Ready to File
- ❖ Procedures Binder

### ❖ Mail

Daily - Open and Stamp all new mail, highlight the date, amount, [REDACTED] find job location or name and look up PO number in BT, if no PO get with PM.

### ❖ New Vendors

The Accounting Assistant should ensure that new vendors/subs Tax ID number and COI (Certificate of Insurance) dates are entered in QuickBooks when creating new vendors. [REDACTED]

In QuickBooks, Click on the Vendors short cut on the side bar. Then Select “New Vendor”. Enter the Vendors name as it shows on W-9, [REDACTED]. In this





## Accounting Clerk Procedures

section enter any payment terms are account number retrieved from the 1<sup>st</sup> invoice. Next, select the Tax Settings tab. In this section enter the Tax ID and check the box Vendor eligible for 1099. [REDACTED]

[REDACTED] to enter the General Liability & Workers Comp expiration dates and other information made available to you. Select OK when you are ready to Save.

## Accounting Clerk Procedures

❖ Chart of Accounts Reference for posting overhead transactions

Account	Description
1000 · ██████████ Operating (4845)	Main Checking Account used for operating expenses, check writing, and CC purchases ending in 4845
1002 · Adjustment Register	
1005 · ██████████ Checking (0683)	Checking @ ██████████ Trust
1010 · ██████████ Checking (4202)	Business checking
1015 · ██████████ Savings	██████████ Savings
1020 · Escrow Joint Account	
1020 · Escrow Joint Account:1022 · Coastal Commerce - ELF	
1030 · Petty Cash	Petty Cash
1100 · Accounts Receivable	Unpaid or unapplied customer invoices and credits
1060 · Due From __ employee name__	
1200 · Escrow Deposit	
1210 · Employee Loans/Advances	
1210 · Employee Loans/Advances:1213 · __ employee name__	
1210 · ██████████	
1210 · Employee Loans/Advances:1216 · __ employee name__	
1210 · Employee Loans/Advances:1217 · __ employee name__	
1220 · Retainage Receivable (Customer)	Amounts receivable on jobs, held back from customers until the completion of the job
1300 · Undeposited Funds	Funds received, but not yet deposited to a bank account
1400 · Construction ██████████	Costs for jobs in progress
1400 · Construction ██████████	Land Acquisition and Development Costs: land purchase, building permits...
1400 · Construction in Progress:1406 · Land Closing/Fees/Other	
1400 · Construction in Progress:1407 · ██████████	
1510 · Vehicles	
1520 · Computer & Office Equipment	
1530 · Furniture and Equipment	Furniture and equipment with useful life exceeding one year
1580 · Accumulated Depreciation	Accumulated depreciation on equipment, buildings and improvements

## Accounting Clerk Procedures

2000 · Accounts Payable	Unpaid or unapplied vendor bills or credits
2100 · Credit Card Payable	
2100 · Credit Card Payable [REDACTED]	
[REDACTED]	
2100 · Credit Card Payable:2104 · [REDACTED]	[REDACTED] Account Setup
2100 · Credit Card Payable:2110 · Capital One x4427	[REDACTED] -4427
2100 · Credit [REDACTED]	
[REDACTED]	
2100 · Credit Card Payable:2114 · Chase 4951/4985/4993/5008	Multi account for management team under __employee name__ main number
	Money owed to subcontractors once the job is complete and the clear lien is obtained.
2200 · Retainage Payable (Subs)	
2210 · [REDACTED]	Small Business Line of Credit
2220 · [REDACTED]	
2300 · [REDACTED]	
2300 · [REDACTED]	
[REDACTED]	[REDACTED]
[REDACTED]	
[REDACTED]	
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED] (Lot
[REDACTED]	205)..Loan Date 10/9/14 / Maturity 10...
3000 · Opening Balance Equity	Opening balances during setup post to this account. The balance of this account should be zero a...
3070 · Owner's Draw	Monies taken out of the business by the Owner
3080 · Owner's Contributions	Contributions from __employee name__
3200 · Owner's Equity	Monies invested in the business by the owner and profits kept in company accounts
[REDACTED]	[REDACTED]
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	

## Accounting Clerk Procedures

4260 · Construction Income:4263 · New Residential Construction	
4260 · Construction Income:4264 · Renovation Income	
4740 · Interest Income	Interest received from bank savings accounts, CDs
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	Other costs directly related to jobs such as waste disposal, onsite storage rental, etc.
5000 · Job Related Costs:5080 · Tools and Small Equipment	Purchases of tools or small equipment used on jobs
5000 · Job Related Costs:5110 · Worker's Compensation Insurance	Worker's compensation insurance premiums
5400 · COGS-Land	
6010 · Advertising	All advertising expenses
6020 · Auto and Truck Expenses	Fuel, oil, repairs, and other maintenance for business autos and trucks
6030 · Bank Service Charges	Bank account service fees, bad check charges and other bank fees
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
6310 · Business Gifts	Gifts given to anyone related to business matters
6330 · Insurance Expense	Insurance expenses - Use specific Account
6330 · Insurance Expense:6331 · Auto Coverage	[REDACTED]
6330 · Insurance Expense:6332 · Builders Risk	Builders Risk Expenses







Accounting Clerk Procedures

05 Masonry:05.1 Masonry Brick Material
05 Masonry:05.10 Masonry Slab Vents
05 Masonry:05.11 Masonry Subcontractor
[REDACTED]
[REDACTED]
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[REDACTED]
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<i>08 Roofing</i>
08 Roofing:08.1 Roofing Cooper Awining
08 Roofing:08.2 Roofing Material
08 Roofing:08.3 Roofing Labor
08 Roofing:08.4 Roofing Flashing
08 Roofing:08.5 Roofing Ridge Caps
08 Roofing:08.6 Roofing Subcontractor
08 Roofing:08.7 Waterproofing
<i>11 Appliances</i>
11 Appliances:11.1 Appliance Allowance
<i>12 Doors &amp; Trim</i>



## Accounting Clerk Procedures

12 Doors & Trim:12.1 Interior Doors

12 Doors & Trim:12.2 Exterior Doors

12 Doors & Trim:12.3 Garage Doors

12 Doors & Trim:12.4 Doors & Trim - Other

12 Doors & Trim:12.5 Exterior Decks Materials

12 Doors & Trim:12.6 Exterior Decks Sub

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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## Accounting Clerk Procedures

26 Landscaping & Paving:26.5 Paving/Driveway Materials

26 Landscaping & Paving:26.6 Paving/Driveway Subcontractor

26 Landscaping & Paving:26.7 Patio

26 Landscaping & Paving:26.8 Screened Porch

**27 Contingency**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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## Accounting Clerk Procedures

### Variance Codes

#### **10 - 19 Estimating**

10 - 19 Estimating:11 - Omitted from estimate

10 - 19 Estimating:12 - Data entry error

10 - 19 Estimating:13 - Take-off error

10 - 19 Estimating:14 - Missed in EPO

#### **20 - 29 Purchasing**

20 - 29 Purchasing:21 - Price change

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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## Accounting Clerk Procedures

60 - 69 Field Supervision:64 - Vandalism
60 - 69 Field Supervision:65 - Transfer material
<b>70 - 79 Sales &amp; Marketing</b>
70 - 79 Sales & Marketing:71 - Sales concession
70 - 79 Sales & Marketing:72 - Customer CO
70 - 79 Sales & Marketing:73 - Allowance CO