Bookkeeping Methods and Tools
Four Creeks Unincorporated Area Council Treasurer

FCUAC uses spreadsheets for its books. Much of the detail documentation about FCUAC bookkeeping is stored in that workbook (FCUAC Books). This documentation provides high-level summaries of the major bookkeeping methods used by the organization.

FCUAC BOOKS

The FCUAC accounting workbook (FCUAC Books) has a number of spreadsheets. Some are the core parts of the accounting system. Others provide documentation and methods, while others are scratch or work spreadsheets.

Journal fields (lookup table)
• Date
• Num
• Payee/Source
• TranID
• Account (tbCOA)
• Subaccount (tbCOA)
• Program (tbProgram)
• Bank (tbBank)
• Amount
• DC (tbTranType)
• Source (tbFund)
• Type (tbType)
• Note

CORE

The core parts of the accounting system include the journal, tables that some fields in the journal use for look-up, and reports

JOURNAL

The spreadsheet dbJournal is the actual journal. It holds every financial transaction, along with other supplemental information, going all the way back to when FCUAC first came into existence.

LOOKUP TABLES

One of the core parts of the accounting system are lookup tables. These tables are referenced by some of the fields in dbJournal. The method used in the Journal fields to access lookup tables is documented in the FCUAC Books workbook.

REPORTS

The main reports in FCUAC Books are those produced annually (e.g. rptAnnual2021, rptAnnual2022). These spreadsheets extract date from dbJournal to provide cash flow and balance sheet reporting.

DOCUMENTATION

NOTES

The NOTES tab in FCUAC Books contains a more current index of the spreadsheets in the workbook.

META
LOG
METHODS
RULES
SCHEDULE
2013 MIGRATION
NOTES
tbCOA
tbPROGRAM
tbFUND
tbBANK
tbTYPE
tbTRANTYPE
META
LOG
SCHEDULE
RULES
METHODS
dbJOURNAL
wrkRECONCILE
SCRATCH
sumCASHFLOW
sumFUNDBAL
rptBALCASHMONTH
rptANNUAL2022
scrNNO
rptANNUAL2021

SCENARIOS

ROUTINE BANK DEPOSITS AND PAYMENTS

Type (D, C, A, or V)

TRANSFER BETWEEN FUNDS

No Bank

JOURNAL (dbJOURNAL)

Has every transaction, starting in July 1996 with the opening of the first bank account.

TranID can be used to help group multiple journal transactions together.

REPORTS

- Cash Flow uses Date, Subaccount, Source, DC, and Amount

- Balances uses Date, Source, DC, and Amount