

HAWAIIAN ACRES ROAD CORPORATION

PROCEDURES MANUAL

Version August 2012

The Hawaiian Acres Road Corporation is a 501 (c) 4 Tax Exempt Corporation. The Corporation's Articles of Incorporation were approved by the State of Hawaii in 1999. The seven (7) member Board of Directors are elected annually and sworn to uphold the Articles and the Corporations By-Laws. A new By-Law passed in December 2010 included signing an agreement by the Executive Board Members and Office Manager that they must also follow the 'GAAP' - Generally Accepted Accounting Principles and procedures within this manual.

The primary purpose of the HARC Procedure Manual is to ensure compliance with Federal & State Laws and to provide continuity of record keeping procedures across differing Office Managers and Board Members.

Most of the procedures listed have been developed in accordance with recommendations made to the Board in 2010 by the University of Hawaii, Accounting Department Students; and in compliance with the 'GAAP'. HARC hires an independent contractor (Office Manager) to work a maximum of 15 hours per week. The days and hours are at the contractor's discretion and some of the tasks may be completed off site. The office manager will maintain some scheduled hours at the Community Center to be available to lot owners and Board Members.

The Office Manager works for the entire Board of Directors and is responsible for the management of the ongoing record keeping/data entry and to provide lot owners information regarding the role of the Corporation.

Any changes to these procedures must have prior approval of the full Board of Directors before implementation.

In order to provide the necessary 'checks and balances', some of the duties are performed by the Boards Executive Members. These duties are performed as follows:

Duties of the Board President:

The Board President is responsible for the Monthly Meeting Agenda and other issues which may arise. Unless otherwise agreed upon by the Board, all correspondence is signed by the President. The President has access to the security codes for all HARC records. **The full board must approve all correspondence.**

Duties of the Vice-President: The Vice-President performs the duties of the President when the President is unavailable.

Duties of the Board Secretary:

HARC Secretary shall hold the Post Office Key.

a. Secretary shall pick up mail at the Post Office preferably once a week, bi-weekly at the minimum and deliver it to the building.

b. All incoming mail is to be logged in by HARC Secretary, dated and initialed. The Secretary opens and sorts the mail according to the categories listed below.

Income(Receivables): Dues and transfer fees. The Secretary records the number of checks, including amount, i.e., 7 dues payments @60.00; 2 transfer fees @ 50.00; 2 donations @ 20.00.

(Following the Dues cards mailout – 2x yearly – there will be cards returned as “undeliverable” or returned with change of address notices). These need to given to the office manager for recording the address changes.

Payments(Payables): Statements and invoices.

Correspondence: Letters, etc.

Duties of the Board Treasurer:

- a. Treasurer makes all Bank Deposits. The Treasurer is to compare the amounts written in log book and ensure the amount of the Deposit coincides with the Office Manager paper tape totals. (This amount should coincide with the QB deposit total).
- b. Treasurer responsible for the Petty Cash receipts and reimbursements. Reconcile the Petty Cash account and replenish cash as needed.
- c. Treasurer responsible for transfer of funds between credit union accounts and the PayPal account.
- d. Review QuickBooks, at least quarterly, for proper data entry and bank statement reconciliation.
- e. Assist Office Manager with tax preparation documents.

Duties of the Office Manager:

The Contracted Office Manager works for the entire Board with the 2 main duties being generated by the Board of Directors and must be in agreement with the accounting procedures.

Income/Receivables are derived by the mailing out of the Dues cards to the membership twice a year. (page 4)

Payables are the result of the invoices being submitted by vendors and are attached to Purchase Orders requested by the Road Chairs at the monthly meetings.

The proper recording of these main activities are delineated in detail in this manual.

A monthly budget is developed from the Profit & Loss each month prior to the monthly meetings.

Maintaining updated information in the HARC database.

Check the emails a minimum of once a week and either respond with basic information or refer to the appropriate Board Road Chair.

Correspondence by the HARC Board:

There may be occasions whereby the Office Manager will be asked to create a letter or notice. Any correspondence requiring the President's signature (or other Board Member) **MUST** have the approval of the Board prior to sending out. If uncertain, call other Members to confirm.

1. Type outgoing correspondence as directed by Board Member. Request signatures of Board when needed.
2. Make a copy and file in Correspondence, or other appropriate file.
3. Place original mail in a HARC envelope and use proper postage, paying attention to destination of mail piece and current postal rates. Stamp with the red "Airmail" stamp if international mail piece.
4. Delivers outgoing mail to the Post Office in a timely manner.

Office Supply Acquisition:

Maintaining a stock of all necessary mailing supplies such as printed envelopes, Member Dues billing cards, postage, ink stamps, staples, file folders, file labels, pens, pencils, rubber bands, plain office paper supplies, copier ink and/or computer printer cartridges. At this time (2010) the Board has authorized the office manager to order through via the web (Amazon.com) and pay with the HFS issued debit card.

ALL expenditures must have PRIOR Board approval.

TELEPHONE:

HARC shares a phone answering machine with HACA. Messages should be checked at each day worked in the office. Respond directly to general inquiries or relay to appropriate Board member.

MONTHLY MEETINGS:

Office Manager prepares for the regular monthly meetings of the Board. Paper clipped packets of the following is made for each Board Member.

1. An agenda which is created with Board input and President final approval.
2. The completed Budget documents.
3. The previous month's Meeting Minutes as prepared by the Secretary for Board Approval.
4. Any correspondence/information needing the Boards attention.

A sign-in sheet is printed and placed on clipboard.

The digital recorder is prepared and placed on the meeting room table along with the box containing the gavel, timer, Roberts Rules, etc., and the Dues receipt book. (These items are kept on the shelf, above the computer, in the office.)

Following the monthly meeting of the Directors, the office manager is to record in QB all of the PO's issued (page 4) and post the previous months **APPROVED** minutes to the website. Documents are to be placed in the Corporate Binder.

POSTING TO THE WEBSITE:

Open any web browser and type in <http://www.hawaiianacresroads.org/wp-admin>. Documents must be in PDF file format.

CORPORATE BINDER:

Upon Board approval of the previous month's meeting minutes, a copy along with the sign-in sheet, Profit & Loss report and Balance Sheet are placed in the Corporate Binder located in the Office. All members have the right to review this information upon request.

Entering Purchase Orders:

1. Go to the 'Purchase Order' icon on the QB homepage.
2. Enter the appropriate PO# from the book. Select 'Vendor' and class by Road.
3. Enter the amount listed on the PO.
4. Enter ALL PO's issued from the meeting and select 'Save & Close'.
5. The open PO's are the 'committed amount' figure in the budget.

RECEIVABLES:

IN PERSON PAYMENTS AND DONATIONS:

Issue the person a hand written receipt from the red receipt book. Make a copy of the check or cash payment. Put cash clipped to copy of receipt and yellow stub, in the safe until ready for bank deposit. This receipt book needs to be available at the Monthly Board Meetings for use when people pay dues or for matching funds requests. Any monies received at the Thursday p.m. meeting should be posted to QB the following work day. Enter payments using deposit procedures listed below.

HARC's income is from primarily 2 sources; dues payments and transfer fees.

Upon receipt of the checks from the mail, make a photocopy of every check, with the dues card stub if appropriate. Organize dues payments by road prior to recording in QB.

Prior to entering in QB, you must look up the lot owner in the database – check that the address is current and locate the ID# for entry into QB. (Database info explained further down in manual)

To record the due's payments into QB, each lot owner is a customer. There are a few steps to complete in processing the dues payments.

- A. Create Customer.
- B. Create Customer Invoice.
- C. Pay Customer Invoice.

A: TO CREATE CUSTOMER:

1. There should be one customer per lot in QB. Should the same person own multiple lots, each lot will still have to be recorded as a customer. Lots are identified by both the owner's name and the TMK#.

To check if a lot owner already exists in QBs, go to Customer – click on Customers & Jobs – click on the big X - enter TMK# in find box – then Search.

If says "empty list" click OK.

Then, go New Customer & Job to enter data.

2. Select New Customer from drop down menu. Put in customer name, last name first, followed by the six (6) digit TMK# and lettered road. i.e., Smith, John 057-063E. Also, enter 'TMK 057-063' in the Contact box. In the Bill To/Address box – enter customer mailing address listed on the yellow dues card stub unless the lot owner request otherwise. Add any other info such as phone & email.
3. Click on Additional Info tab. In 'type box' select lettered road from drop down menu. Then under the Custom fields box, enter Lot# and ID# (assigned in the database), Physical address is the numbered & lettered road associated with the lot, i.e., C/2
4. When you have entered all the information correctly, click the OK button to save the entry. Now you can move onto creating an invoice for the new customer.

Note: When a lot sells or changes owners – you need to mark the old owner as an "inactive customer" in QB.

B: TO CREATE CUSTOMER INVOICES:

1. Click on the "Create Invoices" icon on the QB homepage.
2. Begin typing the customer's name in the field at the upper left hand of the invoice. A selection of entries should appear in the drop down box – make sure to select the name with the appropriate TMK#.
3. Tab over to the class field and enter the road letter that this TMK is assigned to.
4. Tab down to 'Item code' and appropriate road "annual dues". The rest of the information should automatically appear for the 1st line.

Second line – click from menu – Administrative – In 'Class' column, select Administrative from menu –

Third Line – click from menu – select Emergency – in "Class" column select Emergency from menu –

Fourth Line – click from menu – select Pavement – in "Class" column, select Pavement from menu -

5. Click on the 'edit' tab found in the tool bar and select "memorize invoice" from the drop down menu choices. Memorized Transaction Box appears – select 'With Transaction in Group' . To the right in the same box, go to Group Name – select 'class' group" from menu.
6. Click the "OK" button to save the invoice.
7. Select either Save & New or Save & Close.

C: PAY CUSTOMER INVOICE:

1. Click the 'Receive Payments' icon on the QB homepage.
2. Enter the customer's name in the first field – make sure to select from the drop down menu, the entry with the correct TMK#. (If current balance reads \$0.00 – there is an error in the data entry).
3. Today's date should appear. Input \$60.00. The amount should always be \$60.00 (or whatever the current annual dues amount is). If you have a single check that pays for multiple lots, you have to enter each lot paid for separately and each payment entry is \$60.00.

Under memo enter 2012 Annual Dues.

4. Select which payment type in the menu (cash, check, paypal, etc) and enter check # if applicable.
5. Click on "Save and New" if entering multiple payments or "Save & Close" when finished recording all payments.

ENTERING PAYPAL PAYMENTS:

Paypal sends out an email when each payment is made to HARC. Included is the Name, TMK#, etc., needed to properly record the payment. Once, recorded, move the email to the PayPal Acct. file on the computer. You may record each as they come in or do them in batches by the 15th. Always utilize the actual payment date in QB.

1. Log on to the PayPal account once a month, the 15th is best. Using the email information, create a customer, etc., for each lot owner paying via this process.
2. Follow same procedures as other payments, create customer & invoice.

PayPal payments are deposited into the QB PayPal Account.

3. Record payment received by VENDOR-PayPal.
4. From account menu select bank service charge. In class column select 'Admin'.

On the second line, input -2.04.

5. Make Deposit to PayPal Account. Print the 'Summary' and file in drawer.

-----**Note: A reference #(?) needs to be entered into ????**-----

PAYPAL ACCOUNTING:

Paypal is to be used as an **Income Account** only.

1. To access go to: www.PayPal.com

Enter: User ID and password. (These are kept in the safe.)

2. Print out an activity report from PayPal on the 15th of every month.

Treasurer is to transfer funds from PayPal utilizing the Bank issued debit card.

(usually when the acct. has \$500.+ - all payments needed to be recorded prior to the transfer of funds).

3. The transfer is recorded in QB simply as a transfer from the PayPal Acct. to the HFS savings account.

ACCESS TRANSFER FEES:

1. Sign into Gmail account and open attachments from Title Companies.
2. Select Tools to add the information/text – 'annual road dues' & \$60.00. (Check to see if dues have been paid for the current year. Sign and date.
3. Return document via email or print and fax to the appropriate source.

TO RECORD DEPOSITS:

Deposits for Road Dues

1. Click the 'Record Deposits' icon on the QB homepage, a box listing all the payments received will appear.
2. Put a check next to the corresponding check to be deposited. Once you have selected all the appropriate payments, click 'OK'. Double check that the 'Class' column is filled in.

Deposits for Transfer Fees – these entries are listed at the end of the dues payment deposits. A menu box appears in the empty line – select either First American or Title Guaranty (under vendors) . In the next column, select 'Transfer Fees' – under 'Memo' re: TMK# then ck. no. ____, enter 'Class' as Administrative, then the amount.

3. Make sure that the amount is correct by running a paper tape for every item to be deposited and compare to the amount of deposit in QB. The amount can also be cross checked by adding the figures listed in the mail log.

4. Click on "Save and Close" in the bottom left of the window to finish.

PAYABALES: *All Bills are to be paid by check issued from the HARC checking account.*

1. Invoices/bills are to be entered into QB as they arrive. First, you have to get out the actual PO book. Write down the Invoice #, date and amount. If there is a difference in the amount of the PO and the Invoice, handwrite this difference on the copies in the PO book.
2. In QB, go to the PO icon and locate the appropriate PO. Edit the amount previously recorded to reflect the amount charged.
3. Click on the Enter Bill icon. Select the Vendor – input the Invoice # and PO# in the memo section. Enter the amount in the cost column –click on the amount column (it too will change). Verify PO number. Save and Close.

Checks are not to be issued until payment as been authorized by the proper Road Chair.

4. Click on the Pay Bill icon. At the top A/P Account – select Vendors Payables. Select Bills to pay. Select assign check number or QB assign number. Print Check. Should the payment not appear in the Pay Bill feature, open the check register to see if a check was generated.. If the check appears, double click in the body of the check to pull it up on the screen. From the file menu, select print -

For each invoice paid, attach with paperclip, the printed copy of check, (full sheet), invoice and pink copy of PO. Place each set of invoices to be paid in a folder in the locked file cabinet. Email the check signers that there are checks to be signed. Check folder for 2 signatures on each check.

5. Tear off the bottom stub of the check. Staple the check stub to the invoice and pink PO, and file in the appropriate Road File in the office cabinet file drawer.
6. Write "Closed" with the date, and Invoice # on the white copy of the PO in the book.
7. Mail signed 2 part check to the appropriate Vendor.
8. Mail checks to payees in a timely manner.
9. For Debit card purchases – enter like a check but put debit in ck# field.
10. For checks that should be for HACA (\$30.00 dues), deposit funds in HACA accounts payable. Then write a check out of that account to HACA. Give to the HACA office manager.

FILING

File all docs and correspondence into HARC locked filing drawer. Files are made to correspond with the Quickbooks records. Place the most recent document at the front of file to maintain the dated record.

Tax returns including 1099 info, needs to be kept in a secure/locked cabinet. Archive older records in boxes and store in office or on shelves in the bathrooms.

RECONCILING BANK ACCOUNTS:

1. Upon receipt of the Statement, reconcile the savings and checking accounts utilizing the reconcile statement under the Banking tab in QB.

Once both accounts are reconciled, attach the Deposit slips from the Bank to the Statement and file in the current HARC Bank file.

2. Review checking balance and contact the Treasurer to transfer funds from the savings account as needed. This is generally done over the phone, using a phone code or on-line banking. The secure passcodes are kept locked in the safe.
3. Any discrepancies in the reconciliation should be brought to the attention of the Treasurer for assistance in resolving. .

PETTY CASH PROCEDURE:

1. Petty Cash shall have the amount of \$200.00.
2. All expenditures must have receipts.
3. Reimbursements must have the approval of the Treasurer & 1 other Executive Board Member.
4. Treasurer will call or email Office Manager with approval to reimburse.
5. Issue a receipt including date, name, purpose of expenditures.
6. Staple receipts and write Petty Cash receipt# on them, leave in box.
7. Expenditures are recorded in the Quickbooks Petty Cash account by the Office Manager. Petty Cash Receipt #'s are to be cross referenced in the QB record.
8. Write the letter "E" and circle it, on each receipt after it is entered into QB.
9. Petty Cash shall be replenished by check issued by Office Manager from the HARC checking account when the balance reaches \$50.00 or less.
10. Petty Cash will be reconciled by the Office Manager once a month. The Treasurer will review with OM monthly.

PURCHASE ORDER PROCEDURES:

Purchase orders are generated by the HARC Board Members/Road Chairs at the Monthly Meetings. The Road Chairs utilize the funds available for each Road listed in the Budget Spreadsheet, i.e., E Road Chair utilizes and has access to amount in the Budget line item for E Road only. Occasional other expenditures may be taken from Emergency Funds but only by Board approval.

Purchase Orders should be specific in nature, listing material, vendor, and where on road the work will be done:

Example: C Rd., Grading 1-9. Ron Rockpusher **OR** F Rd., 2 loads of 2" Drain rock between 5-6. Danielle Dumper. A Vendor **must** be specified on the PO but can be edited if needed.

The amount of the Purchase Order is the **maximum amount** that will be paid for that project. The Road Chair needs to remind the Vendors to not exceed the PO amount. GE taxes should not be added on – but should come out of the total allotted. When requesting a PO, it is better to estimate a higher value than to go over the PO limit.

Any Purchase Orders over \$1,000.00 need to have a written proposal by the Vendor brought to the Board by the Road Chair.

1. Purchase Orders/PO's are issued for all road work to be done and are written up in the PO Book in triplicate.
 - a. White stays in the book.
 - b. Yellow is given to the Road Chair at the meeting. PO # to be given to Vendor.
 - c. Pink copy is removed and attached to the invoice and check with stub when the payment is issued for check signing. When mailed, place in appropriate Road file.
2. Each open PO is reviewed at the Monthly Meeting and the Road Chair reports the status.
 - a. Work not completed, PO can be extended.
 - b. Work completed, not invoiced or paid to date; PO is extended.
 - c. Work completed, invoiced and paid, PO is Closed.

VENDOR REQUIREMENTS:

All vendors **must** submit appropriate tax reporting information to the office **each year prior** to doing any work. Any contractor that is not incorporated must sign a W-9 for this purpose.

D-9 operators are required to also submit a copy of their current liability insurance policy.

Have vendors complete the Vendor Information sheet and attach to the complete W-9.

At the beginning of December, send out a letter, including a blank W-9, asking each Vendor to complete and return to HARC. Upon return, compile the info within a document to keep in office.

Once there is a record for the accepted Vendors, compile information into a sheet listing the vendors, contact information, equipment available and rates, disperse to Road Chairs.

TAXES: TAX FILING REQUIREMENTS

Office Manager and Treasurer to prepare docs for the Income Tax filing for non-profits. Get the Profit & Loss and the Balance Sheet to the tax pro no later than April 15th of each year for mailing no later than May 15th. Mail certified, return receipt requested.

IRS: (Always requires filing)

File **990 EZ** as long as HARC takes in less than \$100,000.00 **AND** has less than \$1,000.00 in unrelated business income (such as bank interest). . . Otherwise file **990 T**

STATE INCOME (filing form depends on what IRS form was used)

File form **N-70 NP** only if HARC had to file **IRS 990 T** for that year. Otherwise no State Income Tax filing is required.

*Note: Make a copy of **N-70 NP** for your files and write "Not required to file, because we filed **990EZ AND** have less than \$1,000.00 in unrelated business income" across it and file it in the GE file for that year.*

OFFICE MANAGER responsible for completing the State GE tax form each year.

HARC files GE taxes bi-annually. The first forms are due July 20 the 2nd is January 20.

STATE GE (always requires filing) forms available on line at:

www6.hawaii.gov/tax/a1_b2geuse.htm HARC files bi-annually. The first form is due no later than July 20 for January through June. The second half is due by January 20 for July through December. The second filing ALSO requires **Form G-49 – Annual Return & Reconciliation**. The totals of the 2/G-45's should equal the total on the Annual Return form.

Forms **G-45** and **SCHEDULE GE** can be printed off or use writable to complete. Report dues as income on first line, then list transfer fee income on 2nd line on **G-45**. Then complete **Schedule GE** for the exemption; the first line for dues, a 2nd line for transfer fees. (They are both considered as 'Activity under Chapter 237, HRS).

An executive officer of the Board such as the Treasurer or President **must** sign the form. Make a copy for HARC records. Mail form to state.

W-9/1099's (vendor reporting to IRS)

If a contractor makes more than \$600.00 in a calendar year, a 1099 must be given and reported. 1096's are sent to the IRS by the end of February each year; this is the "batch" report of all the 1099's distributed. 1099's are created and mailed out by January 31st of each year for the preceding year.

The Federal form is year specific so must be picked up at the IRS office early January. Vendors are to receive their copy of the 1099 Misc. by January 31. Upon completion of the form, also complete Form 1096 to send in with the IRS forms 1099. The packet **MUST** be mailed in a 9x11 envelope to:

Department of the Treasury

Internal Revenue Service Center

Kansas City, MO 64999

Deadline February 28, 20 . . .

Also, the State requires that their copy be submitted along with State Form N-196 (obtained online).

The State packet is mailed to: Hawaii Department of Taxation

PO Box 3559

Honolulu, HI 96811-3559

Deadline February 28, 20

In the event that forms were sent in with incorrect or missing information – must call IRS 800-829-3676 to request the YEAR SPECIFIC 1099 Form to resubmit with the proper information.

NEWSLETTER:

Newsletters will be posted on the HARC Website. Each quarter the Road Chairs are to submit a report regarding the work done on their respective Roads and any other pertinent information they would like to share. These are to be posted on the Website.

ANNUAL MEETING PREPARATION:

Prior to the Annual Meeting Board members have additional responsibilities such as locating appropriate individuals for ballot/proxy vote tallies. (Proxy votes are **for quorum purposes only**)

The Annual Meeting is held in December. Follow procedures for the monthly meeting.

The Executive Board gives their annual reports.

Each Road Chair is responsible for a report of actions taken throughout the year regarding road maintenance and expenditures.

The elections results are announced as are the voting results of any by-law changes. The new Board Members verbally read the Oath out loud. (A copy of the Oath is in the file cabinet)

Immediately following the Annual Meeting; the regular Board Meeting is held and the Officers are selected. Each member of the Executive Board is required to sign a copy of the Oath and the GAAP Agreement. Copies of the signed documents are kept in the locked file cabinet.

Completion of the annual Dept. of Commerce & Consumer Affairs members form is done at the regular meeting and mailed to the State.

DUES CARDS:

Membership dues cards are sent to all lot owners 2-3 times each year. The first mailing is December of the preceding year. Cards are prepared for all lot owners. The 2nd mailing is generally in March or April. Cards are mailed to all lot owners who have not yet paid.

The mail merge feature is utilized with the database to create labels to be placed on the cards.

Office Manager or Secretary is to order needed postage 3 weeks or so before the cards are to be mailed.

The cards are printed in the office, using card stock that is partially printed. The computer and database fill out the rest using the mail merge feature. Postcard postage is used, although international mailings require full postage by country of destination. Stamp the center of all international dues cards with a red *Airmail* stamp on both sides.



-----**Note: There is a step missing somewhere in these instructions**-----

UPDATING THE DATABASE:

Assigning lot to new owner:

1. Click on 'HARC (6)', which can be found in the menu options to the left of the screen, once the new menu pops up, click on 'OWNERS_ADDRESSES'.
2. Click on the 'Search' tab found toward the top of the database window.
3. Type the name of the new owner in the 'Full_Name' field with the % sign on either side. Try searching one name at a time for the best results. For example, if you are searching for the name Florence Higginbottom, type %higginbottom% in the full name search field.
4. If you find an entry that matches the name and address of the new owner of the lot you are assigning, take note of the 'ADDRESS-ID' number (that will be the blue number to the left of the owner's name) and jump directly to step 7 of these instructions.
5. If you do not find a match, click on the 'Insert' tab found toward the top of the database window. Enter the appropriate information in the name and address fields but leave the 'ADDRESS_ID' field blank (also, if it is a US address, leave the 'COUNTRY' field blank). Once you have the correct information entered, click the 'Go' button in the lower right corner.
6. An ID number will be automatically assigned to this new owner. You will find the new number at the top of the page in a yellow box with red letters. Make note of the number you see after the words "inserted row id:". This number is the new owner's address ID.
7. Click on 'LOTS', which can be found in the menu list to the left.
8. Click on the 'Search' tab. Type the six digit TMK in the 'TMK' field. Make sure to include a dash in your entry (ie: 067-054) and click the 'Go' button.
9. Once the correct TMK listing appears, click once on the little pencil icon that can be found to the left of the listing.
10. This should open a window that allows you to edit information for this lot. At this point, you will replace the number that is currently in the 'OWNER_ID' field with the ID number of the new owner. Make sure you don't edit any of the other information. Now that you have entered the new owner ID number, click the 'Go' button.
11. To double check that you have done this correctly, click the 'search' tab and re-enter the six digit TMK the same way you did before in the 'TMK' field and click 'Go'. When the search results for this TMK pop up, click on the four digit owner id number listed and that should bring you to a listing of the new owner you have just assigned the lot to.

Entering payments:

1. Click on 'PAYMENTS' found in the menu list to the left of the screen.

2. Click on the 'Insert' tab.
3. Enter the six digit TMK # with a dash in the middle in the 'TMK' field (ie: 067-054)
4. Click on the drop down menu next to the 'ITEM' field and select the appropriate numbered code. If you are entering a dues payment, make sure to select the current year.
5. Enter the payment amount in the 'Amount' field. Do not use the dollar sign when entering the amount. A sixty dollar payment will be entered as 60.00, a two hundred dollar payment will be entered as 200.00.
6. Enter the date in the 'LogDate' field by either clicking on the calendar icon found to the right of the field and selecting the current date from the calendar that pops up or enter the date manually with a 4 digit year-2 digit month-2 digit day format. For example January 3, 2012 would be entered as 2012-01-03.
7. Enter as many payments as allowed and click the 'Go' button when all of the information is correctly entered.

Changing address information:

1. If you need to change the address of an already existing lot owner in the database, click on 'OWNERS_ADDRESSES' which can be found in the menu list to the left of the screen.
2. Once you are in the 'OWNERS_ADDRESSES' section, click on the 'Search' tab, which can be found towards the top of the screen.
3. When the search fields appear, type one of the owners names in the full name field with a % sign to either side of the name. It doesn't matter if you search the first name or the last name, either will work. For example, if you are searching for Bernard Littlebum, you can search either %bernard% or %littlebum%.
4. All entries containing the name you entered should pop up, simply click on the icon that looks like a pencil to the left of the entry you want to edit.
5. When your edit window pops up, simply replace the old address with the new one. When you have entered all the changes correctly, click on the 'Go' button, which can be found at the bottom of the edit window. Make sure you enter the zipcode in the correct section.

Exporting address for printing labels: (this section may not be complete)

Printing address labels for dues cards is a multi-step process using your database, a spreadsheet program and a word processing program. The instructions here cover the database portion of the process. You will be making several different exports, grouping lot owners together in ways that make the label printing and mailing easier.

1. Click on 'all info', which can be found in the menu list to the left of the screen.
2. Once you are in the 'all info' section, click on the 'query' tab which can be found towards the top of your database window.

3. The first export you make will be a list of lot owners that live in the United States and have only one address line. Make the appropriate data selections to export. Name, address, zipcode, and TMK#.
4. The international addresses are more complicated as they contain more lines in their addresses.
5. The mail merge feature is utilized once the data has been exported to Word to create the labels for the mailouts.

