

After the initial Postage [deposit](#), the CPD or Council may decide to transfer a portion of the Postage Income or Expense from the original class (i.e. Class 2100) to another class – a short course or workshop. To maintain balance in the checking register, matching income transfers and an expense transfers are required. Refer to the QB [Transfer Procedure](#) for details on income and expense transfers. The following Scenarios may be considered.

Scenario #1 – Postage Expense paid directly from the secondary Class (i.e. short course or workshop).

1. Transfer a portion of the Postage Income from the original Class (i.e. Class 2100) to another class. The Income amount will be the same as the actual postage expense. For example, a bulk mail cost of \$250.00 for ABC workshop.
2. Create a postage expense in the secondary Class for actual postage cost.

Illustration – Scenario #1

| Class 2100 Postage Fund | | | Class 3345 ABC Workshop | | |
|-------------------------|---------------------|-------------------|-------------------------|----------------------|-------------------|
| Sept. 1 | 1500-Postage Income | \$3260.00 | | | |
| Sept.11 | 1500-Postage Income | -\$250.00 (debit) | Sept.11 | 1500-Postage Income | \$250.00 (credit) |
| | | | Sept.11 | 3600-Postage Expense | \$250.00 (debit) |

Create two transactions to transfer postage income from one class to another class.
 Create one transaction to record postage expense.

First Transaction (where money is transferred from)

- ★ Open the Checking register. (Banking, Use Register)
- ★ Enter the **date** of the transfer.
- ★ In the **Payment** field, enter the transfer amount.
- ★ Place a 4 in the checkmark column.
- ★ In the **Account** field, select the appropriate Income account. (i.e. 1500-Postage Income)
- ★ In the **Memo** field, indicate the Classes that you transferred to/from.
- ★ Click the **Splits** button at lower left of Register screen to open the splits screen.
- ★ Enter the **class code** from which you are transferring the money.
- ★ Click **RECORD** button at lower right of Register screen.

| | | | | | |
|------------|--------------------------|--------------------------|--|--------------|----------------|
| 09/11/2003 | Number | Payee | 250.00 | ✓ | Deposit |
| | CHK | 1500 - Postage Allotment | Transfer postage to 3345 class from 21 | | |
| | Account | Amount | Memo | Customer:Job | Class |
| | 1500 - Postage Allotment | 250.00 | | | 2100-Postage F |
| | | 0.00 | | | |

Second Transaction (what class will receive the money)

- Enter the **date** of the transfer in the second transaction.
- In the **Deposit** field, enter the transfer amount.
- Place a 4 in the checkmark column.
- In the **Account** field, select the **same Income** account as you did for the first transaction.
- In the **Memo** field, indicate the Classes that you transferred to/from.
- Click the **Splits** button at lower left of Register screen to open the splits screen
- Enter the **class code** that will receive the money.
- Click **RECORD** button at lower right of Register screen.

| | | | | | |
|--------------------------|--------|---------|--|--------------|----------------|
| 09/11/2003 | Number | Payee | Payment | 250.00 | |
| | DEP | -split- | Transfer Postage from 2100 class to 3345 | | |
| Account | | Amount | Memo | Customer:Job | Class |
| 1500 - Postage Allotment | | 250.00 | | | 3345 - ABC Wor |

Third Transaction-Postage Expense

Create an Expense transaction to show the postage expense in class 3345-ABC Workshop.

- Open the checking register. (Banking, Use Register)
- Enter the **date** of the transfer.
- In the **Deposit** field, enter the postage expense amount.
- Place a 4 in the checkmark column.
- In the **Account** field, select the appropriate **expense** account (i.e. 3600-Postage expense)
- In the **Memo** field, describe the expense.
- Click the **Splits** button at lower left of Register screen to open the splits screen.
- Enter the appropriate **class code**
- Click **RECORD** button at lower right of Register screen.

| | | | | | |
|----------------|--------|----------------|----------------------------|--------------|----------------|
| 09/11/2003 | Number | Payee | 250.00 | ✓ | Deposit |
| | CHK | 3600 - Postage | bulk mail for ABC Workshop | | |
| Account | | Amount | Memo | Customer:Job | Class |
| 3600 - Postage | | 250.00 | | | 3345 - ABC Wor |

Scenario #2 – Postage Expense paid in the original Class (i.e. 2100-Postage Fund)

1. Transfer Postage Income from the original Class to another Class. The Income amount will be the same as the actual postage expense. For example, \$150.00 of the \$250.00 bulk mail cost should be charged to ABC workshop.
2. Transfer the postage expense recorded in the Original Class to the secondary Class.

Illustration – Scenario #2

| Class 2100 Postage Fund | | | Class 3345 ABC Workshop | | |
|-------------------------|---|--------------------|-------------------------|----------------------|-------------------|
| Sept. 8 | 1500-Postage Income | \$3260.00 | | | |
| Sept. 9 | 3600-Postage Expense | \$ 250.00 | | | |
| | (Includes \$150 bulk mail for ABC workshop) | | | | |
| Sept. 11 | 1500-Postage Income | -\$150.00 (debit) | Sept. 11 | 1500-Postage Income | \$150.00 (credit) |
| Sept. 11 | 3600-Postage Expense | -\$150.00 (credit) | Sept. 11 | 3600-Postage Expense | \$150.00 (debit) |

Create two transactions to transfer postage income from one class to another class.
 Create two transactions to transfer postage expense from one class to another class.

First Transaction (where money is transferred from)

- ★ Open the Checking register. (Banking, Use Register)
- ★ Enter the **date** of the transfer.
- ★ In the **Payment** field, enter the transfer amount.
- ★ Place a 4 in the checkmark column.
- ★ In the **Account** field, select the appropriate Income account. (i.e. 1500-Postage Income)
- ★ In the **Memo** field, indicate the Classes that you transferred to/from.
- ★ Click the **Splits** button at lower left of Register screen to open the splits screen.
- ★ Enter the **class code** from which you are transferring the money.
- ★ Click **RECORD** button at lower right of Register screen.

| LHN | | 1500 · Postage | | DUK mail for ABL workshop | |
|--------------------------|--------|--------------------------|--------------------------------------|---------------------------|---------|
| 09/11/2003 | Number | Payee | 150.00 | ✓ | Deposit |
| | CHK | 1500 · Postage Allotment | Transfer Postage Income to 3345 Clas | | |
| Account | Amount | Memo | Customer:Job | Class | |
| 1500 · Postage Allotment | 150.00 | | | 2100-Postage F | |

Second Transaction (what class will receive the money)

- Enter the **date** of the transfer in the second transaction.
- In the **Deposit** field, enter the transfer amount.
- Place a 4 in the checkmark column.
- In the **Account** field, select the **same Income** account as you did for the first transaction.
- In the **Memo** field, indicate the Classes that you transferred to/from.
- Click the **Splits button** at lower left of Register screen to open the splits screen
- Enter the **class code** that will receive the money.

Click **RECORD button** at lower right of Register screen.

| LHN | | 1500 · Postage Allotment | | Transfer Postage Income to 3345 Clas | |
|--------------------------|--------|--------------------------|--------------------------------------|--------------------------------------|--------|
| 09/11/2003 | Number | Payee | 150.00 | ✓ | 150.00 |
| | DEP | 1500 · Postage Allotment | Received from Postage fund for Class | | |
| Account | Amount | Memo | Customer:Job | Class | |
| 1500 · Postage Allotment | 150.00 | | | 3345 - ABC Wor | |

Third Transaction (Reduce Postage Expense in Original Class) – Transfer Postage Expense to Secondary Class

- ★ Open the Checking register. (Banking, Use Register)
- ★ Enter the **date** of the transaction.
- ★ In the **Deposit** field, enter the amount.
- ★ Place a 4 in the checkmark column.
- ★ In the **Account** field, select the appropriate Expense account. (i.e. 3600-Postage Expense)
- ★ In the **Memo** field, indicate the Classes that you transferred to/from.
- ★ Click the **Splits button** at lower left of Register screen to open the splits screen.
- ★ Enter the **class code** from which you are transferring the expense.
- ★ Click **RECORD button** at lower right of Register screen.

| LHN | | 1500 · Postage Allotment | | Transfer Postage Income to 3345 Clas | |
|----------------|--------|--------------------------|----------------------------------|--------------------------------------|--------|
| 09/11/2003 | Number | Payee | 150.00 | ✓ | 150.00 |
| | DEP | 3600 · Postage | Transfer Postage expense to 3345 | | |
| Account | Amount | Memo | Customer:Job | Class | |
| 3600 · Postage | 150.00 | | | 2100-Postage F | |

4th Transaction-Postage Expense

Create an Expense transaction to show the postage expense in class 3345-ABC Workshop.

- Open the checking register. (Banking, Use Register)
- Enter the **date** of the transaction.
- In the **Payment** field, enter the postage expense amount.
- Place a 4 in the checkmark column.
- In the **Account** field, select the appropriate **expense** account (i.e. 3600-Postage expense)
- In the **Memo** field, describe the expense.
- Click the **Splits button** at lower left of Register screen to open the splits screen.
- Enter the appropriate **class code**
- Click **RECORD button** at lower right of Register screen.

| LHN | | 3600 · Postage | | Postage for 3345 Class | |
|----------------|--------|----------------|------------------------|------------------------|---------|
| 09/11/2003 | Number | Payee | 150.00 | ✓ | Deposit |
| | CHK | 3600 · Postage | Postage for 3345 Class | | |
| Account | Amount | Memo | Customer:Job | Class | |
| 3600 · Postage | 150.00 | | | 3345 - ABC Wo | |