



The CARCTGL is Right:  
Hitting the Right Numbers Every Time  
**Presented by: Teresa Shaw & Tiffany Edge**

# **WELCOME!**

In today's CARCTGL session you will learn a few tips and tricks to help you spot problems before the Auditor



GL Activity (ACTV) Code: ALL  
 GL Location (LCTN) Code: ALL  
 Fiscal Year: ALL  
 Post Period: ALL  
 Transaction Type: ALL  
 Report Type: S  
 From Date: ALL  
 Thru Date: ALL  
 Court Code: XX  
 Location Code: XX

| Account Name              | Debit Amount  | Credit Amount | Balance     |
|---------------------------|---------------|---------------|-------------|
| - ACCOUNT PAYABLE         | 15,451,707.68 | 15,454,606.49 | -2,898.81   |
| - BOND HOLDING            | 2,384,084.35  | 2,444,241.19  | -60,156.84  |
| - CASH AR                 | 14,410,550.24 | 14,254,147.62 | 156,402.62  |
| - CREDIT CARD HOLDING     | 566,849.35    | 566,749.35    | 100.00      |
| - GENERAL FINES AP        | 278.00        | 298.04        | -20.04      |
| - GENERAL FINES AR        | 308.04        | 308.04        | 0.00        |
| - OVER/SHORT              | 6,336.02      | 5,771.11      | 564.91      |
| - PAYMENT CLEARING        | 12,348,142.18 | 12,348,132.18 | 10.00       |
| - PUBLIC DEFENDER FEES AP | 277,400.45    | 399,684.15    | -122,283.70 |
| - PUBLIC DEFENDER FEES AR | 401,484.15    | 279,523.78    | 121,960.37  |
| - RESTITUTION AP          | 1,153,999.72  | 2,128,613.47  | -974,613.75 |
| - RESTITUTION AR          | 1,716,390.66  | 741,498.06    | 974,892.60  |
| ACT 714 CHLD VCTM FEE AP  | 185.00        | 205.00        | -20.00      |
| ACT 714 CHLD VCTM FEE AR  | 205.00        | 185.00        | 20.00       |
| ACT1138 SAFE HARBOR FI AP | 0.00          | 1,500.00      | -1,500.00   |
| ACT1138 SAFE HARBOR FI AR | 1,500.00      | 0.00          | 1,500.00    |
| AHTD FUND-OVERWEIGHT AP   | 13,063.00     | 15,763.00     | -2,700.00   |
| AHTD FUND-OVERWEIGHT AR   | 15,763.00     | 13,063.00     | 2,700.00    |
| AOJ CHILDPASS PROT AP     | 20,539.76     | 28,852.33     | -8,312.57   |
| AOJ CHILDPASS PROT AR     | 28,904.83     | 20,625.27     | 8,279.56    |
| AOJ COURT TECHNOLOGY AP   | 86,540.00     | 88,295.00     | -1,755.00   |
| AOJ COURT TECHNOLOGY AR   | 88,520.00     | 88,010.00     | 510.00      |
| AOJ DRUG CRIME FUND AP    | 56,677.00     | 107,630.50    | -50,953.50  |
| AOJ DRUG CRIME FUND AR    | 107,755.50    | 57,342.00     | 50,413.50   |
| AOJ FINE COLL ENH AP      | 402,366.61    | 1,324,277.88  | -921,911.27 |

# CARCTGL

| Account Name            | Debit Amount  | Credit Amount | Balance    |
|-------------------------|---------------|---------------|------------|
| XXXX - ACCOUNT PAYABLE  | 18,029,264.90 | 18,032,983.59 | -3,718.69  |
| XXXX - BOND HOLDING     | 1,708,350.39  | 1,760,032.59  | -51,682.20 |
| XXXX - CASH AR          | 14,271,649.05 | 14,077,461.69 | 194,187.36 |
| XXXX - GENERAL FINES AP | 2,494.77      | 2,494.77      | 0.00       |
| XXXX - GENERAL FINES AR | 1,776.31      | 1,776.31      | 0.00       |
| XXXX - OVER/SHORT       | 6,616.03      | 6,616.03      | 0.00       |
| XXXX - PAYMENT CLEARING | 12,470,535.22 | 12,470,535.22 | 0.00       |

Take the Cash AR (Court Checking Account) subtract the Bond Holding and the Account Payable amounts, this should give you your **actual bank balance**.

$$\text{\$194,187.36} - \text{\$51,682.20} - \text{\$3,718.69} = \text{\$138,786.47}$$





Ordered by GL Account Description  
 GL Account Index (ACCI) code: ALL  
 GL Fund (FUND) code: ALL  
 GL Organization (ORGN) code: ALL  
 GL Account (ACCT) code: ALL  
 GL Program (PROG) code: ALL  
 GL Activity (ACTV) code: ALL  
 GL Location (LCTN) code: ALL  
 Fiscal Year: ALL  
 Post Period: ALL  
 Transaction Type: ALL  
 Report Type: S  
 From Date: ALL  
 Thru Date: ALL  
 Court Code: XX  
 Location Code:

| Account Name                 | Debit Amount | Credit Amount | Balance   |
|------------------------------|--------------|---------------|-----------|
| XX -COURT ACCOUNT PAYABLE    | 26,306.52    | 26,306.52     | 0.00      |
| XX -PAYMENT CLEARING         | 22,022.00    | 22,072.00     | -50.00    |
| XX ACT 431 LAW SCHOOL AP     | 1,850.00     | 2,885.00      | 155.00    |
| XX ACT 431 LAW SCHOOL AR     | 1,815.00     | 1,710.00      | 105.00    |
| XX ACT 65 CRIME LAB AP       | 3,150.00     | 3,475.00      | -325.00   |
| XX ACT 65 CRIME LAB AR       | 3,025.00     | 2,850.00      | 175.00    |
| XX AFF CLAIM AGAINST EST AP  | 180.00       | 185.00        | -5.00     |
| XX AFF CLAIM AGAINST EST AR  | 210.00       | 205.00        | 5.00      |
| XX COURT TECHNOLOGY FEE AP   | 1,890.00     | 2,085.00      | -195.00   |
| XX COURT TECHNOLOGY FEE AR   | 1,815.00     | 1,710.00      | 105.00    |
| XX INTEREST ACCOUNT AP       | 15.83        | 20.28         | -4.45     |
| XX INTEREST ACCOUNT AR       | 37.16        | 37.16         | 0.00      |
| XX MISC LEGACY FEES AP       | 2,917.00     | 3,117.00      | -200.00   |
| XX MISC LEGACY FEES AR       | 2,517.00     | 2,442.00      | 75.00     |
| XX REOPEN FILING FEES AP     | 250.00       | 250.00        | 0.00      |
| XX REOPEN FILING FEES AR     | 250.00       | 250.00        | 0.00      |
| XX SUMMONS ISSUED FEE AP     | 132.50       | 150.00        | -17.50    |
| XX SUMMONS ISSUED FEE AR     | 147.50       | 137.50        | 10.00     |
| XX UNIFORM FILING FEES AP    | 13,860.00    | 15,290.00     | -1,430.00 |
| XX UNIFORM FILING FEES AR    | 13,310.00    | 12,540.00     | 770.00    |
| XX - COURTS CHECKING ACCOUNT | 23,889.78    | 22,762.83     | 1,126.95  |
| XX- OVER/SHORT               | 255.00       | 5.00          | 250.00    |
| Report Total                 | 119,685.29   | 119,685.29    | 0.00      |

# CARCTGL – General Fines

| Account Name            | Debit Amount  | Credit Amount | Balance    |
|-------------------------|---------------|---------------|------------|
| XXXX - ACCOUNT PAYABLE  | 18,029,264.90 | 18,032,983.59 | -3,718.69  |
| XXXX - BOND HOLDING     | 1,708,350.39  | 1,760,032.59  | -51,682.20 |
| XXXX - CASH AR          | 14,271,649.05 | 14,077,461.69 | 194,187.36 |
| XXXX - GENERAL FINES AP | 2,494.77      | 2,494.77      | 0.00       |
| XXXX - GENERAL FINES AR | 1,776.31      | 1,776.31      | 0.00       |
| XXXX - OVER/SHORT       | 6,616.03      | 6,616.03      | 0.00       |
| XXXX - PAYMENT CLEARING | 12,470,535.22 | 12,470,535.22 | 0.00       |



Notice that the balance for both the AP and AR lines zero out.



# CARCTGL – General Fines

| Account Name          | Debit Amount | Credit Amount | Balance          |
|-----------------------|--------------|---------------|------------------|
| XXXX GENERAL FINES AP | 12,813.11    | 14,085.61     | -1,272.50        |
| XXXX GENERAL FINES AR | 15,324.67    | 15,359.67     | -35.00           |
|                       |              |               | <b>-1,307.50</b> |

Contact the ACAP HelpDesk and request a list of cases where general fines are not associated to a violation charge

Case ID:

Party ID:

☒ All Case Fees

| Priority | Quantity | Docket Code | Violation Code   | Description               | Plan            |
|----------|----------|-------------|------------------|---------------------------|-----------------|
| 15       | 1        |             | 27-14-701        | DRIVING VEHICLE / TRAILER | 88702           |
| Detail:  |          | CCTR        | TRAFFIC COURT    | Amount: 75.00             | Balance: 61.00  |
| 15       | 1        |             | 27-16-303        | DRIVING ON SUSPENDED L    | 88702           |
| Detail:  |          | CCTR        | TRAFFIC COURT    | Amount: 75.00             | Balance: 61.00  |
| 15       | 1        |             | 5-54-120(c)(5)   | FAIL TO APPEAR ON UNCL    | 88702           |
| Detail:  |          | CCCR        | CRIMINAL COURT   | Amount: 100.00            | Balance: 86.00  |
| 25       | 1        |             |                  |                           | 88702           |
| Detail:  |          | FINE        | FINES GENERAL    | Amount: 250.00            | Balance: 250.00 |
| 25       | 1        |             | 27-14-701        | DRIVING VEHICLE / TRAILER | 88702           |
| Detail:  |          | JFCO        | COUNTY JAIL FINE | Amount: 20.00             | Balance: 20.00  |



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# DISBURSEMENT ERRORS

Reasons for having Disbursement Errors in a previous posting period:

- Inter-period Voids
- Errors in Creating Payables
- Inverted Numbers
- GL Manual Entry – not represented on the receipt to payable report



# CARCTGL DATA WITH EXCEL

- CARCTGL data may be exported or copied to Excel for troubleshooting/disbursement purposes.
- Excel allows for a compilation of accounting data to detect errors.
- An Excel spreadsheet template is available for your use – contact [acap.help@arcourts.gov](mailto:acap.help@arcourts.gov).



| ACCT NAME                 | DEBIT           | CREDIT          | BALANCE         | CARCTGL DISTRIBUTE | INA C | TOTAL DISBURSE |
|---------------------------|-----------------|-----------------|-----------------|--------------------|-------|----------------|
| ACCOUNT PAYABLE           | \$ 2,529,477.18 | \$ 2,554,631.28 | \$ (25,154.10)  |                    |       | \$ -           |
| BOND DEFAULT HOLDING      | \$ 250.00       | \$ 250.00       | \$ -            |                    |       | \$ -           |
| BOND HOLDING              | \$ 102,047.03   | \$ 144,512.03   | \$ (42,465.00)  |                    |       |                |
| CASH AR                   | \$ 2,995,830.17 | \$ 2,530,214.47 | \$ 465,615.70   |                    |       |                |
| GENERAL FINES AP          | \$ 26,532.35    | \$ 25,177.17    | \$ 1,355.18     |                    |       | \$ -           |
| GENERAL FINES AR          | \$ 25,517.17    | \$ 27,372.35    | \$ (1,855.18)   | \$ (500.00)        |       | \$ 500.00      |
| OVER/SHORT                | \$ 5,947.42     | \$ 5,733.25     | \$ 214.17       | \$ 214.17          |       | \$ (214.17)    |
| PAYMENT CLEARING          | \$ 2,517,793.01 | \$ 2,517,793.01 | \$ -            |                    |       | \$ -           |
| PUBLIC DEFENDER FEES AP   | \$ 580.00       | \$ 8,130.00     | \$ (7,550.00)   |                    |       | \$ -           |
| PUBLIC DEFENDER FEES AR   | \$ 8,130.00     | \$ 580.00       | \$ 7,550.00     | \$ -               |       | \$ -           |
| RESTITUTION AP            | \$ 58,539.32    | \$ 331,486.14   | \$ (272,946.82) |                    |       | \$ -           |
| RESTITUTION AR            | \$ 315,794.39   | \$ 42,949.57    | \$ 272,844.82   | \$ (102.00)        |       | \$ 102.00      |
| ACT 714 CHLD VCTM FEE AP  | \$ 225.00       | \$ 235.00       | \$ (10.00)      |                    |       | \$ -           |
| ACT 714 CHLD VCTM FEE AR  | \$ 225.00       | \$ 220.00       | \$ 5.00         | \$ (5.00)          |       | \$ 5.00        |
| ACT1220 CH VCT CRM FEE AP | \$ 120.00       | \$ 231.36       | \$ (111.36)     |                    |       | \$ -           |
| ACT1220 CH VCT CRM FEE AR | \$ 171.36       | \$ 60.00        | \$ 111.36       | \$ -               |       | \$ -           |
| AOJ ACT895 SP USER FEE AP | \$ 1,000.00     | \$ 2,750.00     | \$ (1,750.00)   |                    |       | \$ -           |
| AOJ ACT895 SP USER FEE AR | \$ 2,750.00     | \$ 1,000.00     | \$ 1,750.00     | \$ -               |       | \$ -           |
| AOJ CHILDPASS PROT AP     | \$ 2,191.58     | \$ 4,581.57     | \$ (2,389.99)   |                    |       | \$ -           |
| AOJ CHILDPASS PROT AR     | \$ 4,391.25     | \$ 2,448.76     | \$ 1,942.49     | \$ (447.50)        |       | \$ 447.50      |
| AOJ COURT TECHNOLOGY AP   | \$ 15,765.00    | \$ 19,080.00    | \$ (3,315.00)   |                    |       | \$ -           |
| AOJ COURT TECHNOLOGY AR   | \$ 17,625.00    | \$ 17,370.00    | \$ 255.00       | \$ (3,060.00)      |       | \$ 3,060.00    |
| AOJ DRUG CRIME FUND AP    | \$ 57,720.26    | \$ 121,819.24   | \$ (64,098.98)  |                    |       | \$ -           |
| AOJ DRUG CRIME FUND AR    | \$ 121,580.74   | \$ 58,133.26    | \$ 63,447.48    | \$ (651.50)        |       | \$ 651.50      |
| AOJ FINE COLL ENH AP      | \$ 63,531.14    | \$ 125,225.67   | \$ (61,694.53)  |                    |       | \$ -           |
| AOJ FINE COLL ENH AR      | \$ 120,168.28   | \$ 66,672.74    | \$ 53,495.54    | \$ (8,198.99)      |       | \$ 8,198.99    |
| AOJ GEN REV FUN Z TIC AP  | \$ 1,679.99     | \$ 2,487.50     | \$ (807.51)     |                    |       | \$ -           |
| AOJ GEN REV FUN Z TIC AR  | \$ 2,367.50     | \$ 1,592.05     | \$ 775.45       | \$ (32.06)         |       | \$ 32.06       |

# Contexte Over/Short Explained

## Over/Short Negative (-) Amount:

- **Contexte** has more receipts than deposited in the bank. Possible reasons include:
  - **Receipt posted in Contexte but not yet deposited in the bank.**
  - **INA deposit error where receipt is created in Contexte but no corresponding deposit in the bank.**
  - **Disbursement error from the previous posting period.**





|   |             |                               |
|---|-------------|-------------------------------|
| <b>BANK BALANCE</b>                       | 40,292.50   |                               |
| <b>OUTSTANDING CHECKS-</b>                | (220.00)    |                               |
| <b>OUTSTANDING DEPOSITS+</b>              | 2,592.50    |                               |
| <b>ADJUSTED BANK BALANCE</b>              | 42,665.00   |                               |
| <b>CONTEXTE BALANCE-</b>                  | (42,995.00) |                               |
| <b>OVER/SHORT</b>                         | (330.00)    | MORE in CONTETE than in BANK. |
| Session closed & Approved in wrong Period | \$ 356.00   | In Contexte not in bank       |
|   |             |                               |
| <b>BANK CHARGES P3</b>                    | \$ (26.00)  | Need to Contact Bank          |
| <b>OVER/SHORT</b>                         | -           |                               |

# Bank Over/Short Explained

## Over/Short Positive (+) Amount:

- The **bank** has more in deposits than Contexte receipts. Possible reasons include:
  - **Deposit or bank transfer made in the bank account with no corresponding receipts in Contexte.**
  - **INA deposit error where a deposit occurs to the bank account but no receipt is created in Contexte.**
  - **Disbursement error from previous posting period.**



|                              |             |                         |  |
|------------------------------|-------------|-------------------------|--|
| <b>BANK BALANCE</b>          | 48,712.51   |                         |  |
| <b>OUTSTANDING CHECKS-</b>   | -           |                         |  |
| <b>OUTSTANDING DEPOSITS+</b> | 3,805.00    |                         |  |
| <b>ADJUSTED BANK BALANCE</b> | 52,517.51   |                         |  |
| <b>CONTEXTE BALANCE-</b>     | (52,467.50) |                         |  |
| <b>OVER/SHORT</b>            | 50.01       |                         |  |
| July 2016 \$50 in the bank   | \$ (50.00)  | In BANK not in Contexte |  |
| March 2017 \$.01 INA Deposit | \$ (0.01)   | In BANK not in Contexte |  |
|                              |             |                         |  |
| <b>OVER/SHORT</b>            | 0.00        |                         |  |
|                              |             |                         |  |
|                              |             |                         |  |
|                              |             |                         |  |

A close-up photograph of a game board, likely Monopoly. In the center is a blue circular area labeled 'START' with a white arrow pointing towards the top-left. Four pushpins are placed on the board: a blue one on the left, a green one at the top, a yellow one in the center, and a red one on the right. The word 'QUESTIONS!' is overlaid in large, green, outlined letters across the middle of the image.

# QUESTIONS!

[acap.help@arcourts.gov](mailto:acap.help@arcourts.gov)  
(501) 410-1900 opt 1  
(866) 823-5778



- Are You Wanting To Find Answers Quickly?
  - Do You Need Updated Material?
- Is Your Book Or Notes Just Not Accessible Right Now?

**ACAP FAQ SITE has answers**

<https://arkansascourts.sharepoint.com/sites/FAQ>





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Thank You!