

Balancing with Excel

- Excel may be used to find disbursement totals. The following steps describe downloading the **CARCTGL** report from Contexte and using Excel to determine balancing information.
- To start, run **CARCTGL** from Contexte as described below.

I. CARCTGL – General Ledger Account Summary Report

- This report is used to verify that fees were processed correctly and payments applied correctly.
1. Go to **CARCTGL**.
 2. Press **Ctrl** and **PgDn** to go to the Printer Control block.
 3. Type **DATABASE** in the Printer field.
 4. Press **Ctrl** and **PgDn** to go to the Parameter Values block.
 5. Enter your **Court Code**.
 6. Enter your **Location Code**.
 7. Press **Ctrl** and **PgDn** to go to the Submission block.
 8. Press **F10** to generate the report.

HINT: At the bottom left-hand of the screen, notice the **.lis** number assigned to the report.

9. Click on **Review Output** in the Navigation Frame to see a list of completed reports.
10. If the report you submitted has not yet appeared, you will need to click the **Clear Form** icon to refresh the page.

HINT: Some reports take a very long time to run. BE PATIENT, and DO NOT re-submit the report.

11. Click on the **.lis** file of the report you wish to view so that it becomes highlighted.
12. Click on **View Output** in the Navigation Frame to view the report.
13. Click **Print** if you wish to print a copy of the **CARCTGL** report.

II. Saving CARCTGL & Excel CARCTGL template creation

- The same principles described below may work for Open Office Calc.
- 1. Save the **CARCTGL** report produced in Section I by choosing File in the upper left menu of Internet Explorer, and finding a location for the **CARCTGL** text file.

HINT: Save each month's financial reports in a folder structure on your computer. We suggest that each month's accounting reports have their own folder within a main disbursement folder.

2. After you have saved your **CARCTGL** report you may now retrieve an Excel **CARCTGL** template. This file can be acquired by requesting the template from acap.help@arcourts.gov. The Helpdesk will work with you on creating a template that works with your Court's general ledger.

III. Copying and Pasting CARCTGL into Excel

1. Open the .txt text file produced from Contexte corresponding to the saved **CARCTGL** file produced in Step II above.
2. **Highlight** each section of the report, noting that no headers or page breaks should be highlighted for copying data to Excel.
3. With the first section of **CARCTGL** selected, **Copy** the General Ledger information without page headers or page breaks.
4. Once the first section is copied, access your Excel template.
5. With your cursor in cell **A3**, select the **Paste** option and allow the raw text from **CARCTGL** to be inserted into Excel.

HINT: The first page of **CARCTGL**, if multiple pages exist, should page break after 30 accounts, or to Cell A32.

6. Copy each additional page of **CARCTGL** into Excel after the previous page's set of data into Column A by repeating Step #3-5 above for each page.

HINT: Subsequent pages of **CARCTGL**, if multiple pages exist, should page break after 48 accounts.

7. Now that **CARCTGL** has been pasted into Excel each cell should be populated using Text to Columns in Excel.
8. In Excel, access the Data tab.
9. Next, highlight the data copied from **CARCTGL** in Excel Column A.
10. Select the Text to Columns option in Excel.
11. A new window "Convert Text to Columns Wizard" will display.

12. Click the “Fixed Width” option in the middle area of the Wizard.
13. Next, select the “Next” option two times.
14. Select the “Finish” option.

HINT: You should now note that **CARCTGL** data is present in Columns A-E.

IV. Working with Excel formulas

1. **SUM** formula:
 - a. Type “=sum(” in a cell where you wish to display a total (sum).
 - b. Select the cells that you want to sum by first selecting a cell and then dragging your mouse over the range of cells that are to comprise the sum. Or, type in the cell range in the formula using a “:” between the first and last cell of the sum range. Example: =sum(B5:B28)
2. = formula:
 - a. To reference another cell in Excel, use the “=” formula in the cell in which you are wanting to reference.
 - b. This will allow you to reference another cell within Excel; you may add \$ in front of the letters and numbers of the cell (Example: \$A\$1) and this will always reference the same cell within Excel wherever you enter this formula the spreadsheet.

V. Understanding disbursement from CARCTGL

- Now that **CARCTGL** is in Excel, we can now determine disbursement for each individual account.
 1. In Column F you will note a column from the Excel template titled “**CARCTGL DISTRIBUTE**”. This column calculates (using SUM formula) the account disbursement totals from each AP & AR account combination.

HINT: A negative total from the AP & AR totals means there is an amount to disburse. A positive amount means that the account has been over-disbursed and should not have any amount disbursed this reporting period.

2. The combined total of **CARCTGL DISTRIBUTE** totals should equate to the **CARCTGL CASH** or **CARCTGL CHECKING ACCOUNT** balance.
3. The **CARCTGL DISTRIBUTE** amounts will correspond to payable amounts for which checks or EFT transactions are to be disbursed.

VI. Accounts that should not have balances

- **CARCTGL** has certain accounts that should not have balances, and indicate errors in a Court's General Ledger.

1. **GENERAL FINES:** Courts that process Fines & Costs have an account with the title of "General Fines" without a City or County designation. This account exists as a pass-thru account for fine assessments & collections but should not have a balance amount.

HINT: If a General Fines balance exists, this means that Fines have been built in Contexte CBAACCD and have no charge associated. In this instance contact acap.help to find out the case(s) associated with this error.

HINT: A General Fines account with a different Debit & Credit amount indicate that a payment has been taken against a FINE detc fee without an associated charge. In this instance contact acap.help to find out the case(s) associated with this error.

2. **Payment Clearing:** All Courts processing receipts through Contexte will have an account titled Payment Clearing that all payments pass through. Due to software errors in the past this account has had a balance in error, and should never have a remaining balance.

HINT: If your **CARCTGL** has a balance in Payment Clearing, contact acap.help to identify where the issue resides in your Court's accounting records.

VII. Identifying Over/Short amounts from bank balancing

- Each **CARCTGL** Excel template should have a section on the first tab for bank balancing information. This table should be comprised of the following elements:
 1. **Bank Balance:** This is the ending bank balance to be entered from the Ending Bank balance on the bank statement.
 2. **Outstanding Checks:** This is the total from the **CARCKST** report total for **O** type checks; representing outstanding checks not yet cleared through the bank account.
 3. **Outstanding Deposits:** Deposits that have receipts in Contexte but do not appear to be on the bank statement. I.E. receipts processed through Contexte at the end of the month but are not yet on the bank statement because of a delay in deposit dates vs. receipt dates.
 4. **Adjusted Bank balance:** This is the adjusted total of Bank Balance (-) Outstanding Checks (+) Outstanding Deposits). This amount should equal the Contexte Balance if the bank account is in balance.
 5. **Contexte Balance:** This is from the CASH AR or Contexte Court Checking Account balance.

6. **Over/Short:** This represents any difference between #4 and #5 above.

HINT: If an Over/Short exists that is a positive amount, this means there are more receipts in Contexte compared to actual deposits.

HINT: If an Over/Short exists that is a negative amount, this means there are more bank deposits compared to actual receipts in Contexte.

Example balancing table:

BANK BALANCE	
OUTSTANDING CHECKS (-)	
OUTSTANDING DEPOSITS (+)	
ADJUSTED BANK BALANCE	
CONTEXTE BALANCE (-)	
OVER/SHORT	
OVER/SHORT	

VIII. Excel Deposit Reconciliation

- Each **CARCTGL** Excel template should have an additional worksheet, or “tab”, that assists with reconciling deposits from the bank statement and Contexte. This worksheet should be titled “Deposit Recon”.
 1. If you find that you are over/short from Section VII now deposits should be reconciled to determine where any receipting errors may have occurred.
 2. In the “Deposit Recon” worksheet in the **CARCTGL** reconciliation spreadsheet, you will note different categories in Row 1, typically at a minimum Cash Deposits and eFiling Deposits.
 3. Cash Deposits represent deposit reconciliation of real deposit money sent to the bank. This includes:
 - a. Real Cash taken through the office
 - b. Checks, Money orders or other financial instruments deposited into the bank account.
 4. eFiling Deposits represent eFiling deposits made electronically to the bank account and not handled through a real physical deposit.

5. In each section, there is a “Dates” column & column titled “CZRRRCPT”. You will also note a third column titled “Dates” and “Bank”.
6. Cash Deposit Reconciliation:
 - a. The first “Dates” column represent deposit dates from the **CZRRRCPT** report. Run this report for the accounting period that you are disbursing.
 - b. **Enter** all of the “Cash” section deposit dates in this column; typically, Column
 - c. In the “**CZRRRCPT**” column, with sub header of “**CZRRRCPT AMTS**”, **enter** the corresponding amounts for each date entered in the first “Dates” column.
 - d. In the second “Dates” column, **enter** in all the real deposit dates from the bank statement.
 - e. In the “Bank” column **enter** in the corresponding amounts for each date entered in the second “Dates” column.
 - f. Each day’s totals on **CZRRRCPT** should correspond to daily deposit totals. Keep in mind that there will be a delay in **CZRRRCPT** dates to bank deposit dates. Example: **CZRRRCPT** displaying receipt totals for the 5th of the month may correspond to bank deposits on the 7th of the month.

HINT: After reconciling cash deposits to Contexte receipts note any differences that may exist and see if other deposit dates net out the difference from previous deposit dates.

7. eFiling Deposit Reconciliation:
 - a. The third “Dates” column represent deposit dates from the **CZRRRCPT** report. Run this report for the accounting period that you are disbursing.
 - b. **Enter** all the “Credit Card” section deposit dates in this column; typically, Column F.
 - c. In the “**CZRRRCPT**” column, with sub header of “**CZRRRCPT EFILE AMTS**”, **enter** the corresponding amounts for each date entered in the first “Dates” column.
 - d. In the fourth “Dates” column, **enter** in all of the eFiling ACH deposit dates from the bank statement.
 - e. In the “Bank” column **enter** in the corresponding amounts for each date entered in the fourth “Dates” column.

HINT: A “NIC USA....” Deposit will exist for previous month’s subscription payments, this should correspond to the **CZPSPAY** process & report produced to create subscription payment receipts in Contexte. Include this deposit in your deposit reconciliation as the NIC payments should correspond to the **CZRRCPT** receipt date in which the **CZPSPAY** process was performed.

- f. Each day’s totals on **CZRRCPT** should correspond to daily deposit totals. Keep in mind that there will be a delay in **CZRRCPT** dates to bank deposit dates. Example: **CZRRCPT** displaying receipt totals for the 5th of the month may correspond to bank deposits on the 7th of the month.

HINT: After reconciling eFiling deposits to Contexte receipts note any differences that may exist and see if other deposit dates net out the difference from previous deposit dates.

IX. Explaining deposit differences

- If daily deposits do not match for whatever reason, you may find the following:
 1. A deposit total in Contexte from CZRRCPT is more than the deposit total on the bank statement:
 - a. A receipt was created that should not have been created.
 - i. Research **CBRRTOT** totals and the corresponding bank deposit slips.
 - b. A wrong payment type was used and therefore reported in the wrong receipt category.
 - i. Check other categories of deposits and see if the difference is offset by another difference in a different deposit category. Example: A credit card receipt was recorded as a cash receipt. Upon disbursement, the receipt is reported in cash deposit totals and missing from the credit card totals. In this scenario, the deposit reconciliation in cash would appear to have more receipts on the day in question and the deposit reconciliation for credit cards would be lacking this receipt.
 2. A deposit total on the bank statement exceeds the corresponding daily **CZRRCPT** total
 - a. A receipt was voided and not reposted on the same day.
 - i. Check for voided receipts on the day in question (**CBRRCTL** report). If not reposted then repost immediately into the accounting period that you are disbursing.

- ii. If a receipt has been reposted, this may explain a daily **CZRRCP** total exceeding the bank deposit on the day of the repost
- b. A receipt was not created that should have been created.
 - ii. Research **CBRRTOT** totals and the corresponding bank deposit slips.

HINT: Balancing deposits to cashier sessions daily make end of month deposit reconciliation a breeze.

X. Matching General Ledger AP accounts to Payable Codes

- Knowing which payable code that **CARCTGL** accounts correspond to may be confusing to figure out. Typically if you work with **acap.help** to create a template the payable codes will be present on the template. If you however are struggling to figure out the relationship between **CARCTGL** accounts and payable codes, try the following:
 1. Access the Contexte form **CTRAPDC**.
 2. Each payable code for your Court will be present in this form in the “Detail Code” column.
 3. For each AP account on **CARCTGL** there should be a corresponding payable code.
 4. To view which AP accounts on **CARCTGL** correspond to **CTRAPDC** payable codes use the GL Interface navigation frame link in **CTRAPDC**.
 5. Each **CTRAPDC** payable will have a corresponding **CARCTGL** AP account and should be recorded in “Payable Codes” column on the **CARCTGL** template spreadsheet.

HINT: Payables for bond refunds, restitution & overpayments should never be created in **CAAPYOL**.

XI. Post-disbursement analysis

1. After disbursement, a new **CARCTGL** may be produced displaying all GL balances.
2. Once Checks or EFT records have been processed through **CAACKRQ**, you may want to confirm that all account AP & AR balances now net to a \$0.00 disbursement.
3. Run a **CAPCFED** T & L after disbursement to view a new **CARCTGL** report post-disbursement.

HINT: Save the post-disbursement **CARCTGL** report in your accounting folder on your computer.

HINT: Confirm that all AP & AR balances now net to zero, which communicates that an account has been fully disbursed.

HINT: Accounts that still net to a (-) negative amount means that additional amounts should be disbursed.

HINT: Accounts that still net to a (+) positive amount means that the account has been over-disbursed.