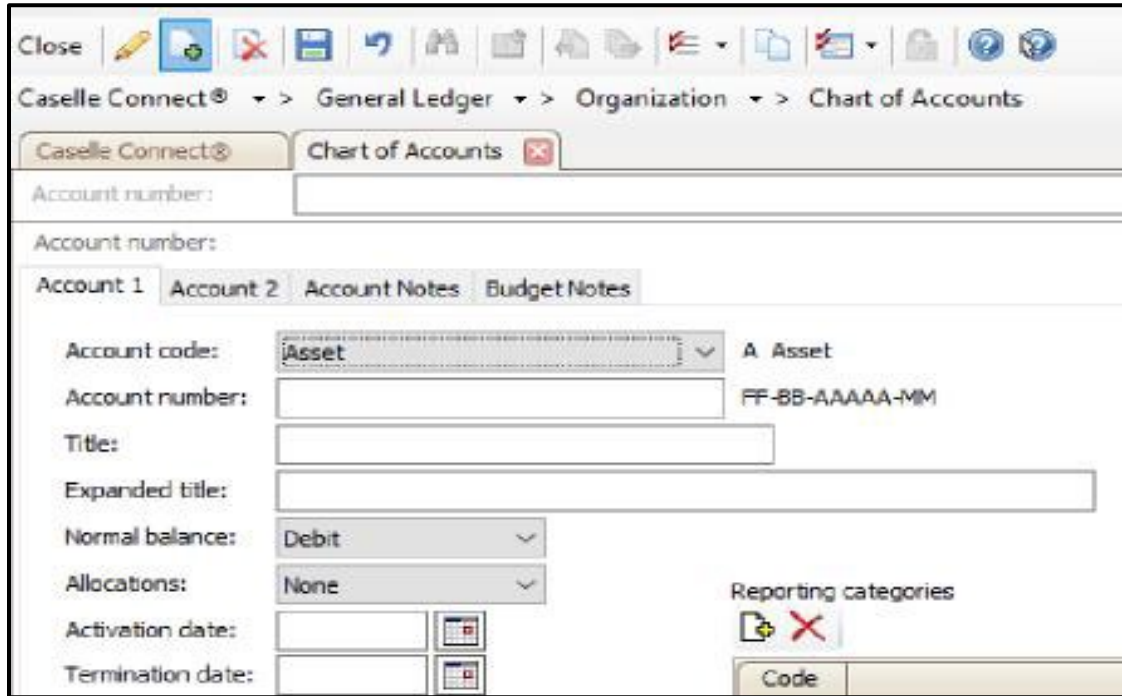*General Ledger – New User*

This session will cover how to create new accounts, review journal codes, account Inquiry, journal inquiry, how to record and edit journal entries, basic budget entry, cash allocations, and common reports.
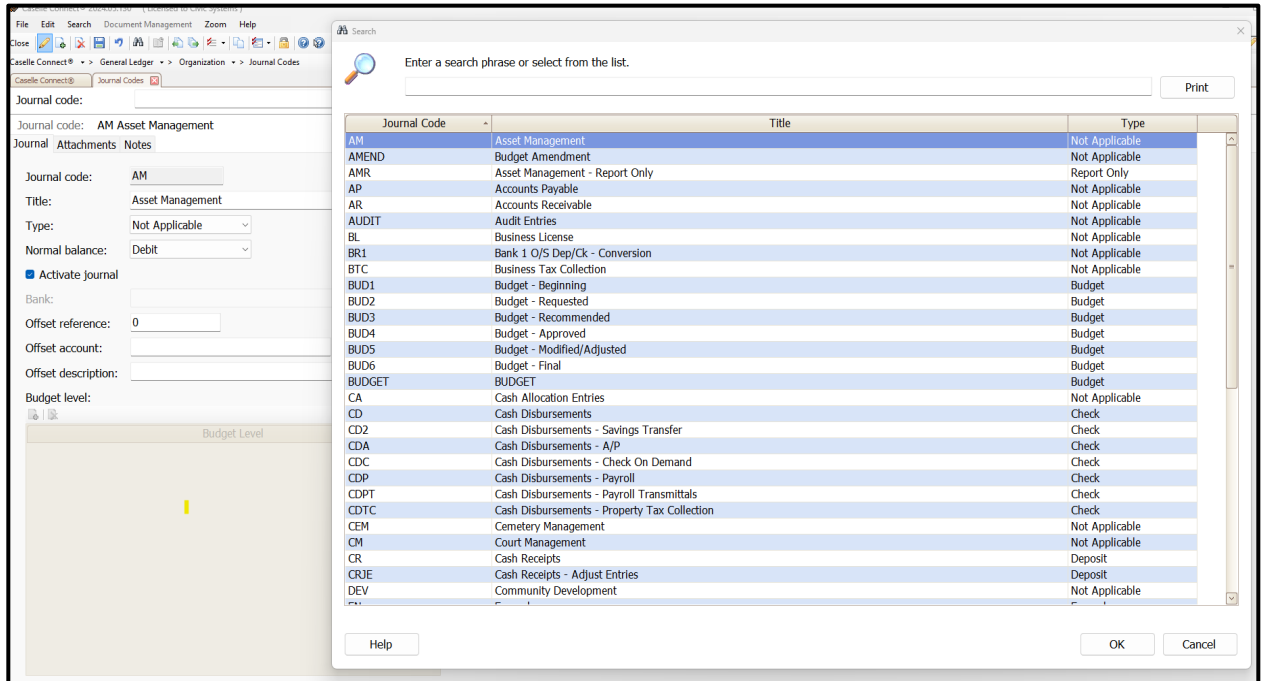
CASELLE®

Chart of Accounts – Add New Account

- Click the New Icon in the menu bar at the top of the screen
- Select an Account Code, your choice is Asset, Liability, Equity, Revenue or Expenditure
- Enter the Account Number (numbers only; do not enter any dashes or periods). You will see the formatted account number being created to the right of the account number
- Enter the Title for the account (this is a maximum of 30 characters)
- Enter an Expanded Title (this is optional and has a maximum of 60 characters)
- Normal Balance will automatically populate based on the account code
- Allocations should be set to None unless the account is the fund cash account (only one per fund)
- Activation date (optional) is used to prevent transactions from being posted to the account before this date

- Termination date (optional) is used to prevent transactions from being posted to the account after this date
- **Pro Tip**: You can use the Copy button   to copy an existing account to a new account number. Simply choose an account of the proper type (copy a Revenue to make a new Revenue, an Asset to make a new Asset, etc.), press the Copy button, enter your new account number, and then enter in the new Account Title. If you need to create a new Fund, you can go to General Ledger – Organization – Copy Account Range to copy multiple accounts.

- **Pro Tip**: You can use the binoculars button to search and view data for existing accounts. In the Search window, you can right click in the header row to customize the table. You can hide columns, use the Column Chooser to add columns (click and drag the column to where you want it to be), use Best Fit (all columns) to automatically the width of your columns, and the Save Layout option to save your changes. These options are available on most tables in the program.

System Generated Journals

- AM – Asset Management

- AP – Accounts Payable (all invoices entered in Accounts Payable are posted here)

- AR – Accounts Receivable (all transactions related to accounts receivable are posted here, including invoices billed, payments applied to invoices, write offs)

- BL – Business License

- CA-XX – Cash Allocations (all cash allocation journals)

- CDA – Cash Disbursement Accounts Payable (all Checks/ACH/Direct Deposits recorded in Accounts Payable are recorded here)

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- CDP – Cash Disbursement Payroll (all employee Checks/ACH/Direct Deposits recorded in Payroll are recorded here)

- CDPT– Cash Disbursement Payroll Transmittals (all payroll liability Checks/ACH/Direct Deposits recorded in Payroll are recorded here)

- CR – Cash Receipting (all receipts recorded in Cash Receipting are posted here)

- OBACT – Opening Balances (used to bring the account balances forward from one year to the next)

- PB – Payroll Benefits (used to record the employer's portion of payroll items like retirement, social security, Medicare, insurance etc.)

- PC – Payroll Journal (used to record the expense of payroll to be paid to employees)

- UM – Utility Management (used to record all activity from the Utility Management module)

Manual Journal Codes

- Audit – Used to record entries provided by your auditor

- Budget – Used to record all budget entries (original and amendments)

- CDJE– Cash Disbursement Manual Entries (manual entries to decrease cash that are not recorded in Accounts Payable or Payroll. If you have multiple banks in your system, you will have a different CD journal for each bank)

- CRJE – Cash Receipting Manual Entries and other CRXX journal codes (manual entries to increase cash that are not recorded in cash Receipting. If you have multiple banks in your system, you will have a different CR journal for each bank)

- JE – Journal Entries (used to record activity between accounts that does not impact cash/checking accounts)

- RC – Recurring Entries (used to record entries that can be copied from one period to another)

- RE – Reversing Entries (used to record entries that are reversed in another period without having to enter twice)

A single Account tab will show you:

- The year-to-date activity (for the time frame selected at the top of the screen). If the account is a balance sheet account it will show the debits, credits and balance.
- The budget for the account (if it has a budget)
- The funds remaining
- The Period(monthly) activity or change in the account
- The Period budget change in the account

- Detail tab will show you:

- The transactions that were posted to this account during the time frame selected
- The date, journal code, reference, description and amount of each transaction
- The running balance of the account

- Budget tab will show you:

- The original budget adopted
- Any amendments to the account budget

Journal Inquiry

- Detail tab will show all transactions recorded in the selected journal code for the period or periods selected.

Record and Edit Journal Entries

General Ledger – Journals - Enter Journal Amounts
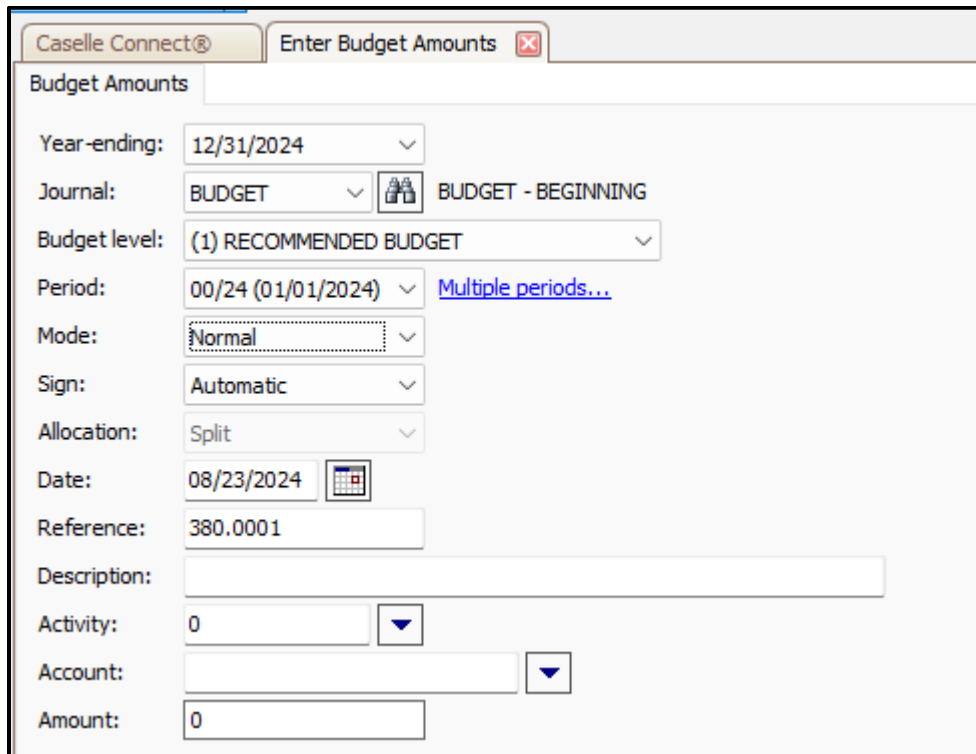
Select the appropriate journal code and period (will this impact your bank account?)

- The system will default to the last day of the period selected. If you change this date to a date in another month you are NOT changing the period that was selected.

- Click your Enter key to go to the Description field. Enter a description of what is being recorded or corrected with the entry. This is what you will see with the amount in the account detail.

- Click your Enter key to go to the Account field. Enter the account number (with or without dashes)

- Click your Enter key to go to the Amount field. Enter the amount that should be recorded in the account listed in the previous step. A positive amount is a debit (will increase the balance of an Asset or Expenditure account and will decrease the balance of a Liability, Equity or Revenue account). A negative amount is a credit; the negative sign can be entered before or after the amount (a credit will decrease the balance of an Asset or expenditure account and increase the balance of a Liability, Equity or Revenue account). If the amount is less than $1.00 enter the leading zero.

- Click your Enter key until you are back to the description field. If you enter through the description field, it will populate the same description as your previous entry. Repeat these steps until your entry is fully recorded and the journal is in balance.

- You can use the split entry icon to keep your debits and credits tied to the same reference number.

- You can use the redisplay icon to review all entries for the selected journal code and period.

- You can edit an entry by clicking the pencil icon . An edited entry is not saved until you enter through the amount or click Save.

- You can delete an entry by clicking the delete icon and then entering the reference number of the entry that you want to delete.

- You can use the options icon to change journal codes or periods

Go to **General Ledger | Budgeting | Enter Budget Amounts**. This screen is where you will select the **Year- End**, **Journal**, **Budget Level**, **Period**, **Mode, Account** and **Amounts**.

Enter Budget Amounts

Begin by selecting the **Budget Year Ending**. Then Select the Budget Journal.

The **Budget Level** you are entering – you should have multiple budget levels such as Recommended, Original and Amended.

The Period should be 00 which is reserved for Budget and Opening Balances (used to bring the account balances forward from one year to the next) If you do a monthly budget, you can select the blue hyperlink and select multiple periods for the budget.

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Year-To-Date Mode vs. Normal Mode

Year-To-Date Mode allows you to enter the budget amount you would like the line item to become. The computer will make the entry for the difference of the current budget amount and the desired amount.

For example, if a supplies expense account currently has a budget of $2,000 and you now want the budget to be $3,000, you will enter $3,000 for the amount. The system will then create an entry for $1,000 to increase the current budget to equal the new amount.

Normal Mode allows you to enter the net change you would like to make to the balance. If you were using **Normal Mode** in the previous example, you would enter $1,000 for the amount. The system will post the entry just as it is entered and not compare it to the existing budget amounts for the account.

NOTE: Sometimes it is easier to adjust Budget numbers by making a new entry rather than trying to edit the original entry using **Year-To-Date Mode**.

Entry Tools
Enter Budget Amounts has several tools that can help with entering and proving your budget. Three (3) of those tools are the **Walk Next**, **Clear Entry Total**, and **Redisplay**.

Next. You can save time by letting the system enter the General Ledger account number for you by using the **Next** option. To activate this option, click on the **Next** button on the toolbar.
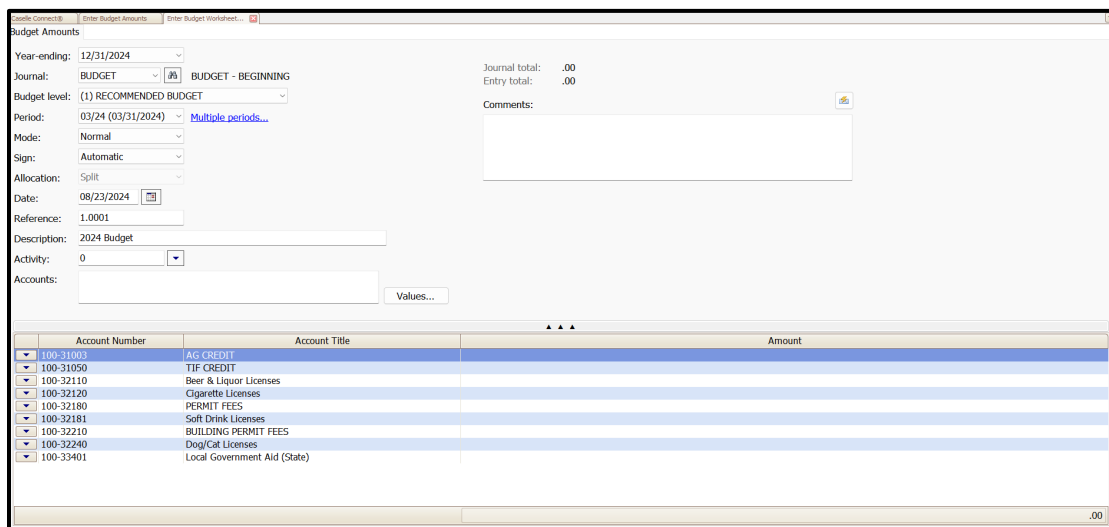
The system will pull in the first revenue or expenditure account it finds. Press *Enter* to accept or enter another account as your starting point. The system will go to the amount field and allow you to start entering amounts. Once an amount is entered and the *Enter* key is pressed, the system will automatically pull up the next account number. If you need to skip an account, simply press *Enter* again without entering an amount.

Clear Entry Total

The **Entry Total** on the right side of the screen keeps a running total of all entries made in the journal for that period. Budget Entry allows you to reset the **Entry Total** by clicking on the **Clear Entry Total** button on the toolbar. This is helpful when you are entering budgets by fund, department, or some other grouping with totals, and you want to proof to those totals. Simply click the **Clear Entry Totals** button each time you start a new total to proof to.

Enter Budget Worksheet Amounts

Choosing the **Worksheet Style** will allow you to enter your budget into a grid for easy entry. To enable **Worksheet Style**, follow these steps:
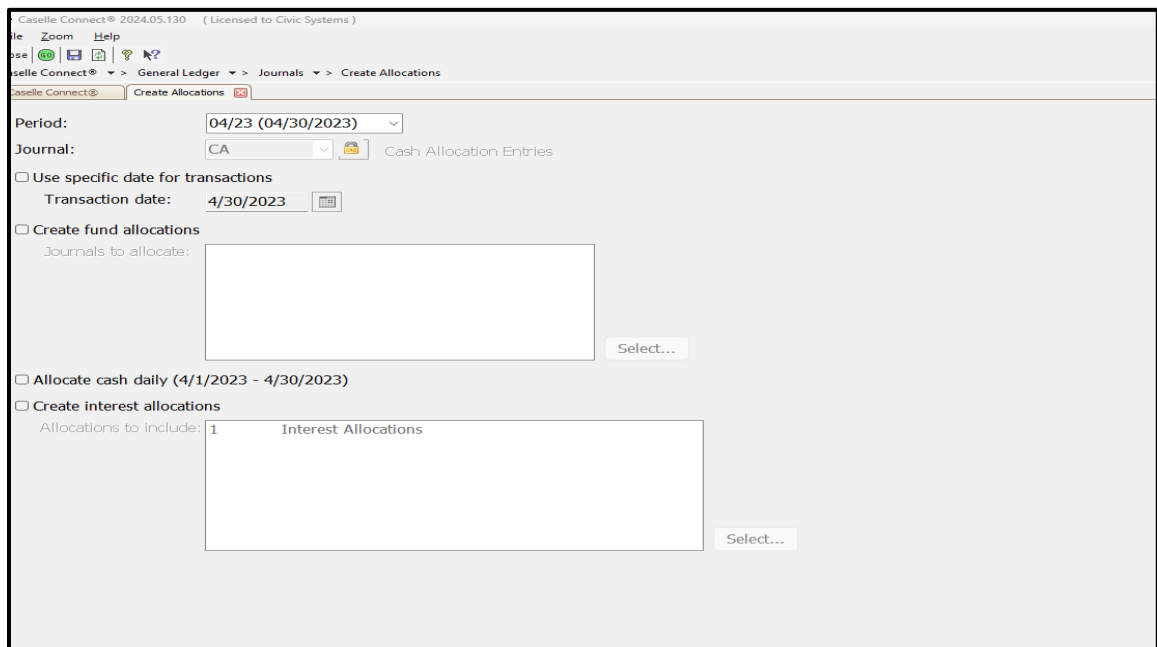
Go to **General Ledger | Budgeting | Enter Budget Worksheet Amounts**.

Specify a **Year-ending**, **Journal**, **Budget Level**, and **Period**. Enter a default **Description** for the budget amounts you are about to enter.

Enter a range of accounts you would like to enter the budget for in the **Accounts** field and press Enter. A grid will now appear with all the accounts specified. Simply enter the budget amount and press Enter to move to the next line.

Cash Allocations

Allocations are created to keep your funds in balance. Select the period that needs to be allocated; best practice is to select the current period and the system will alert you if prior periods need to be allocated.
Then you can allocate both the current and prior periods with one click of GO

Click GO

• Account Summary – shows beginning balances, total debits and credits, and the ending balance in each of your accounts.

• Trial Balance – shows the balance of the account for the period specified.

• Financial Statements – Cash Allocations Report – used to ensure that all your cash has been allocated appropriately to your funds.

```
                        ANYCITY CORPORATION
                      COMBINED CASH INVESTMENT
                           APRIL 30, 2023

          COMBINED CASH ACCOUNTS

01-10200  CASH - CHECKING 1ST STATE BANK        (        155,480.26)
01-10210  CASH - SAVINGS 1ST STATE BANK                   30,203.66
01-10300  CASH - ST TREASURER INVESTMENT                 557,639.10
01-10400  PETTY CASH                                          50.00
01-10750  CASH CLEARING - UTILITIES             (        111,515.55)
01-10770  CASH CLEARING - ACCOUNTS REC                     10,831.71

          TOTAL COMBINED CASH                             331,728.66
01-10100  CASH ALLOCATED TO OTHER FUNDS         (        331,728.66)


          TOTAL UNALLOCATED CASH                                 .00


          CASH ALLOCATION RECONCILIATION

    2     ALLOCATION TO PAYROLL PAYABLES FUND               53,427.79
   10     ALLOCATION TO GENERAL FUND                        78,111.00
   51     ALLOCATION TO WATER FUND                           9,949.84
   52     ALLOCATION TO SEWER FUND                           4,863.68
   53     ALLOCATION TO ELECTRIC FUND                      180,248.03
   79     ALLOCATION TO CEMETERY FUND                        5,128.32

          TOTAL ALLOCATIONS TO OTHER FUNDS                 331,728.66
          ALLOCATION FROM COMBINED CASH FUND - 01-10100  (  331,728.66)


          ZERO PROOF IF ALLOCATIONS BALANCE                      .00
```

• Financial Statements – Balance Sheet – used to ensure that your Assets balance to your Liability and Equity accounts.

```
                        ANYCITY CORPORATION
                           BALANCE SHEET
                           APRIL 30, 2023

                            GENERAL FUND

          ASSETS

10-10100  CASH - COMBINED FUND                            78,111.00
10-10300  CASH - ST TREASURER INVESTMENT                 271,742.22
10-11500  ACCTS RECEIVABLE - GENERAL                       1,925.89
10-11520  ACCTS RECEIVABLE - GARBAGE                       4,097.01
10-11530  TAXES RECEIVABLE                                    51.43
10-11550  ALLOWANCE FOR DOUBTFUL ACCTS          (            62.34)
10-12600  DUE FROM OTHER GOVERNMENTS                      28,443.00
10-13500  DUE FROM OTHER FUNDS - OH             (            23.82)
10-14500  INVENTORY                                       18,269.65

          TOTAL ASSETS                                              402,554.04

          LIABILITIES AND EQUITY

          LIABILITIES

10-21100  ACCOUNTS PAYABLE                                11,982.70
10-23000  CUSTOMER DEPOSITS                     (            74.72)
10-23100  BAIL BONDS PAYABLE - COURT            (           200.91)

          TOTAL LIABILITIES                                         11,707.07

          FUND EQUITY

10-26000  DEFERRED REVENUE                                 8,000.00

          FUND BALANCE:
10-29500  FUND BAL-RESTRICTED FOR GRANT        308,415.69
10-29800  FUND BALANCE - UNASSIGNED            239,814.56
          REVENUE OVER EXPENDITURES - YTD     ( 165,383.28)

          BALANCE - CURRENT DATE                          382,846.97

          TOTAL FUND EQUITY                                        390,846.97

          TOTAL LIABILITIES AND EQUITY                             402,554.04
```

• Financial Statements – Revenue/Expense compared to Budget – used to monitor your Revenue and Expense accounts.

ANYCITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
10-31-100	PROPERTY TAXES	.00	112,026.51	126,000.00	13,973.49	88.9
10-31-200	PROPERTY TAXES DELINQUENT	.00	23,187.47	26,000.00	2,812.53	89.2
10-31-250	FEE IN LIEU OF TAXES	.00	6,695.74	15,750.00	9,054.26	42.5
10-31-300	SALES & USE TAX	.00	131,027.45	200,000.00	68,972.55	65.5
10-31-400	FRANCHISE TAX	.00	41,379.31	86,000.00	44,620.69	48.1
	TOTAL TAX REVENUE	.00	314,316.48	453,750.00	139,433.52	69.3
	LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSE	.00	7,395.00	6,500.00	(895.00)	113.8
10-32-110	VEHICLE STICKERS	1,731.85	1,731.85	.00	(1,731.85)	.0
10-32-150	LIQUOR LICENSE	.00	2,700.00	4,000.00	1,300.00	67.5
10-32-200	BUILDING PERMITS	27,619.44	45,996.05	33,600.00	(12,396.05)	136.9
10-32-250	ANIMAL LICENSE	.00	424.00	2,100.00	1,676.00	20.2
10-32-270	CODE VIOLATIONS	.00	.00	.00	.00	.0
10-32-280	POLICE VIOLATIONS	.00	.00	.00	.00	.0
	TOTAL LICENSES AND PERMITS	29,351.29	58,246.90	46,200.00	(12,046.90)	126.1
	INTERGOVERNMENTAL REVENUE					
10-33-100	FEDERAL GRANTS	.00	16,500.00	31,500.00	15,000.00	52.4
10-33-400	STATE GRANT	.00	11,947.47	52,500.00	40,552.53	22.8
10-33-500	STATE ROAD FUND ALLOTMENT	.00	85,283.00	114,500.00	29,217.00	74.5
10-33-550	STATE LIQUOR FUND ALLOTMENT	.00	785.00	1,575.00	790.00	49.8
	TOTAL INTERGOVERNMENTAL REVENUE	.00	114,515.47	200,075.00	85,559.53	57.2
	CHARGES FOR SERVICES					
10-34-100	ZONING & SUBDIVISION FEES	.00	5,400.00	15,750.00	10,350.00	34.3
10-34-200	INSPECTION FEES	.00	2,250.00	5,250.00	3,000.00	42.9
10-34-400	AMBULANCE FEE	.00	617.50	.00	(617.50)	.0
10-34-600	GARBAGE COLLECTION	.00	61,088.23	100,000.00	38,911.77	61.1
10-34-650	LAWN CUTTING & SNOW REMOVAL	.00	.00	.00	.00	.0
10-34-700	PARK & RECREATION FEES	250.00	1,759.96	3,675.00	1,915.04	47.9
	TOTAL CHARGES FOR SERVICES	250.00	71,115.69	124,675.00	53,559.31	57.0
	FINES & PENALTIES					
10-35-100	PENALTIES/FINES - COURT	.00	1,481.30	10,000.00	8,518.70	14.8
10-35-200	PENALTIES/FINES - OTHER	.00	562.50	1,050.00	487.50	53.6
	TOTAL FINES & PENALTIES	.00	2,043.80	11,050.00	9,006.20	18.5

• Detail Ledger – used for a detailed printout of all transactions in an account or range of accounts.

Anycity Corporation			Detail Ledger			Page: 1
			Period 14/23 (06/30/2023) - 08/24 (08/31/2024)			Sep 04, 2024 5:22AM

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
02-21100 Accounts Payable						
			06/30/2023 (13/23) Balance	.00 *	.00 *	.00
03/20/2024	CDA	13633	DAT Management, Inc.	5.00		
			03/31/2024 (03/24) Period Totals and Balance	5.00 *	.00 *	5.00
			08/31/2024 (08/24) Period Totals and Balance	.00 *	.00 *	.00

		Debit	Credit	Proof
Number of transactions: 1 Number of accounts: 1				
Total PAYROLL PAYABLES FUND:		5.00	.00	5.00
Number of transactions: 1 Number of accounts: 1		Debit	Credit	Proof
Grand Totals:		5.00	.00	5.00