Balancing Utility Billing to General Ledger

Balancing UB to GL

Presenter : Therese Powers   Friday 8:30am – 9:30am

GL Account Setup in UM

- Services
- Rates
- Service Categories
- Journal Codes used in GL

General Ledger Update

- Customer Inquiry – Transactions

Balancing UM Accounts Receivable

- UM AR by Service
- UM Transaction Allocation by Service
- GL Account Inquiry or Trial Balance

Balancing Deposit Liabilities

- UM Deposit Register
- UM Open Deposits
- GL Account Inquiry Customer Deposits

Balancing Utility Cash Clearing

- Cash Receipting reports
- Utility Management reports
- General Ledger Reports

GL Account Setup in Utility Management

- The GL Interface is turned on in Utility Management > Organization > Organization on the Interface tab > General Ledger.   Once this is set up, no changes should be needed.

- This is where you can find your Update Method, either Accrual or Cash

- Update Payments should normally be checked so the Utility Cash Clearing is updated correctly.

GL Account Setup on Services

General Ledger account numbers are setup on either the Services or the Rates, depending on the detail that is needed in the General Ledger. If more detail is needed, such as a breakdown for residential, commercial, industrial etc. the GL account numbers will be setup at the Rate level. The setup on the Rate will override the setup on the Service.

In UM > Organization > Services go to the General Ledger Accounts tab for each service and the GL Account numbers will be populated for each type of transaction.

GL Account Setup on Rates

In UM > Organization > Rates go to the General Ledger Accounts tab for each rate and the GL Account numbers will be populated for each type of transaction.

General Ledger Accounts do not need to be setup on both the Service and the Rates. If you have a more general breakdown, you will have it setup at the Service level.

Reports for General Ledger setup

The service list can be setup to review the General Ledger account setup.

- UM > Reports > Service List > Service list with GL

In Report Writer(or Table Lists), there is also a report available to review the General Ledger account setup.

- UM > Reports > Report Writer > Service Table list w/GL Accounts

Serv No	Description	GL Cash Acct	GL A/R Acct	Deposit Account	GL Deposit Interest Acct	Writeoff Acct	Taxable Acct	Nontaxable Account	GL Assistance Account
1	Electric	0110750	5311520	5323000	5323400	5380550	5337100	5337100	
3	Water	0110750	5111520	5123000	5123400	5180550	5137100	5137100	
5	Sewer	0110750	5211520	5223000	5223400	5280550	5237100	5237100	
7	Garbage	0110750	1011520	1023000	1023400	1062550	1034600	1034600	
9	Yard Light	0110750	5311520	5323000	5323400	5380550	5337100	5337100	
11	Tap Loans								
13	Miscellaneous								
14	NSF Fees								
15	Shutoff								
18	Sales Tax	0110750	5311520	5323000	5380815	5380550	5323700	5323700	
19	Penalty	0110750	5311520	5323000	5380815	5380550	5337300	5337300	

Anycity Corporation — Table Lists - Service Table List w/GL Accounts — Page: 1 — Sep 12, 2018 09:11AM

The Rates list can be setup to review the General Ledger account setup.
- UM > Reports > Rates List > Rates List - with GL

Caselle Connect® ▾ > Utility Management ▾ > Organization ▾ > Rates List

| Caselle Connect® | Rates List ☒ | Services List |

Definition: Rates List - with GL ▾   Filter: All

Report Options | Columns | Print Settings

Section: Main ▾   Report width: 10.10"   Section width: 10.10"   Line width: 10.10"

Line: All ▾   Advanced options...

	Line	Column	Heading	Format	Width	Justification	Total	Font	Borders
☑	1	Rate.Rate number	Rate ,Number	########0		Right			
☑	1	Rate.Description	,Description	40 ch		Left			
☑	1	[Report].Service	,Service	15 ch		Left			
☑	1	Rate.GL A/R account	GL A/R, Account	Account No ch		Left			
☑	1	Rate.GL assistance account	GL Assistance, Account	Account No ch		Left			
☑	1	Rate.GL cash account	GL Cash, Account	Account No ch		Left			
☑	1	Rate.GL deposit account	GL Deposit, Account	Account No ch		Left			
☑	1	Rate.GL deposit interest ac...	GL Deposit, Interest A...	Account No ch		Left			
☑	1	Rate.GL nontaxable account	GL Nontaxable, Account	Account No ch		Left			
☑	1	Rate.GL taxable account	GL Taxable, Account	Account No ch		Left			
☑	1	Rate.GL writeoff account	GL Writeoff, Account	Account No ch		Left			

Anycity Corporation   Rates List - with GL

Sep 08

Rate Number	Description	Service	GL A/R Account	GL Assistance Account	GL Cash Account	GL Deposit Account	GL Deposit Interest Account	GL Nontaxable Account	GL Taxable Account	GL Writeoff Account
101	Electric - Residential - City	1 (Electric)	5311520	0110100	0110750	5323000	5380815	5337100	5337100	5380550

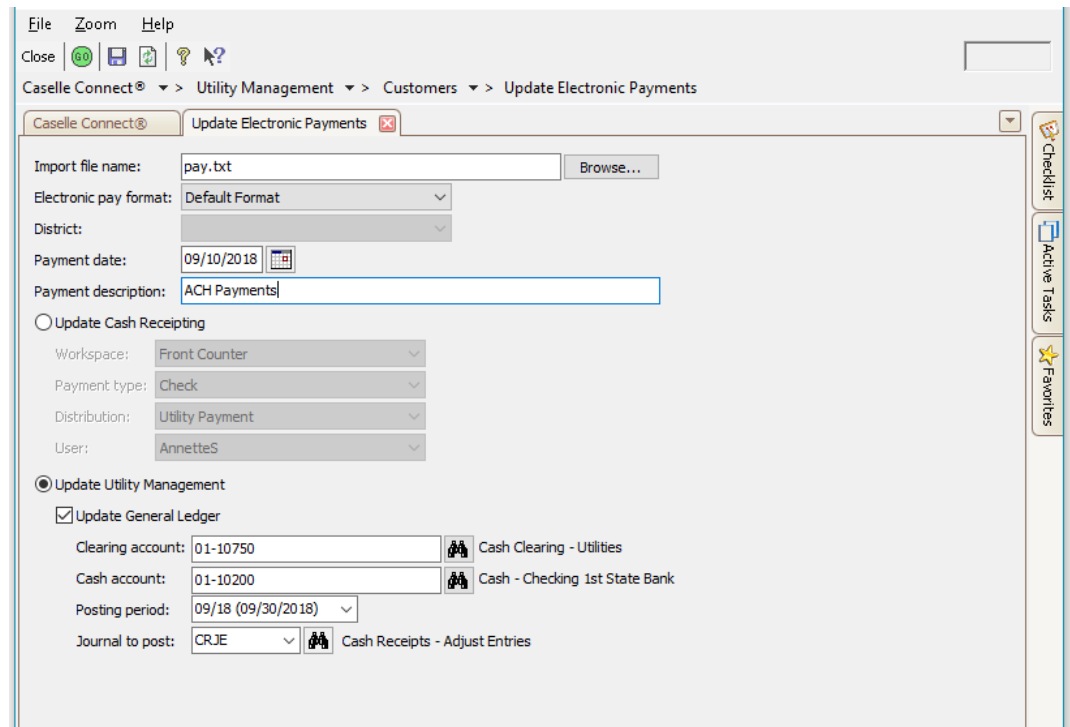In Report Writer(or Table Lists), there is also a report available to review the General Ledger account setup.
- UM > Reports > Table Lists > Rates with GL

Rate Table No	Service No	Description	G/L A/R Acct	G/L Cash Acct	GL Deposit Acct	GL Deposit Interest Acct	GL Writeoff Acct	G/L Taxable Acct	GL Non Taxable Account
1066	10	WATER - 2 INCH PUBLIC AUTH					61014300	61040465	61040465
1067	10	WATER - 3 INCH PUBLIC AUTH					61014300	61040465	61040465
1068	10	WATER - 4 INCH PUBLIC AUTH					61014300	61040465	61040465
1069	10	WATER - 6 INCH PUBLIC AUTH					61014300	61040465	61040465
1070	10	WATER - 8 INCH PUBLIC AUTH					61014300	61040465	61040465
1071	10	WATER - 10 INCH PUBLIC AUTH					61014300	61040465	61040465
1072	10	WATER - 12 INCH PUBLIC AUTH					61014300	61040465	61040465
1075	10	WATER - 4 INCH PUBLIC AUTH-NOBIL					61014300	61040465	61040465
1080	10	WATER - RACE TRACK HYDRANT MT					61014300	61040465	61040465
1081	10	WATER - 5/8 INCH MULTI FAM					61014300	61040466	61040466
1082	10	WATER - 3/4 INCH MULTI FAM					61014300	61040466	61040466
1083	10	WATER - 1 INCH MULTI FAM					61014300	61040466	61040466
1084	10	WATER - 1.25 INCH MULTI FAM					61014300	61040466	61040466
1085	10	WATER - 1.5 INCH MULTI FAM					61014300	61040466	61040466
1086	10	WATER - 2 INCH MULTI FAM					61014300	61040466	61040466
1087	10	WATER - 3 INCH MULTI FAM					61014300	61040466	61040466
1088	10	WATER - 4 INCH MULTI FAM					61014300	61040466	61040466
1089	10	WATER - 6 INCH MUTI FAM					61014300	61040466	61040466
1090	10	WATER - 8 INCH MULTI FAM					61014300	61040466	61040466
1091	10	WATER - 10 INCH MULTI FAM					61014300	61040466	61040466
1092	10	WATER - 12 INCH MULTI FAM					61014300	61040466	61040466
11									
1101	11	DEDUCT METER - 5/8 INCH RES					62014300	62040622	62040622
1121	11	DEDUCT METER - 5/8 INCH COMM					62014300	62040622	62040622
1141	11	DEDUCT METER - 5/8 INCH INDUST					62014300	62040622	62040622
1161	11	DEDUCT METER - 5/8 INCH PUBLIC					61014300	61040465	61040465
12									
1201	12	WATER UNMETERED RESIDENTIAL					61014300	61040460	61040460
1221	12	WATER UNMETERED COMMERCIAL					61014300	61040461	61040461
1241	12	WATER UNMETERED INDUSTRIAL					61014300	61040462	61040462
1261	12	WATER UNMETERED PUBLIC AUTH					61014300	61040465	61040465
1281	12	WATER UNMETERED MULTI FAM					61014300		
14									
1401	14	WTR ONLY- 5/8 INCH RESIDENTIAL					61014300	61040460	61040460
1402	14	WTR ONLY-5/8 COMMERCIAL					61014300	61040460	61040460
1403	14	WTR ONLY- 5/8 INCH MULTI FAM					61014300		
1480	14	WATER - RACE TRACK HYDRANT MT					61014300	61040465	61040465
15									
1501	15	WATER BASE - 5/8 INCH RES					61014300	61040460	61040460
1502	15	WATER BASE - 3/4 INCH RES					61014300	61040460	61040460
1503	15	WATER BASE - 1 INCH RES					61014300	61040460	61040460

GL Account Setup for Direct Pay

All of the General Ledger entries from Utility Management are based on the setup in Rates and Services and update with the General Ledger Update except the entries for Direct Pay.   The GL entries for Direct Pay can be created immediately when Update Electronic Payments is processed. The associated General Ledger Accounts are setup in UM > Customers > Update Electronic Payments

The entries for Direct Pay will go to the CRJE journal.
When Updating Electronic Payments, make sure that the Posting period is correct.
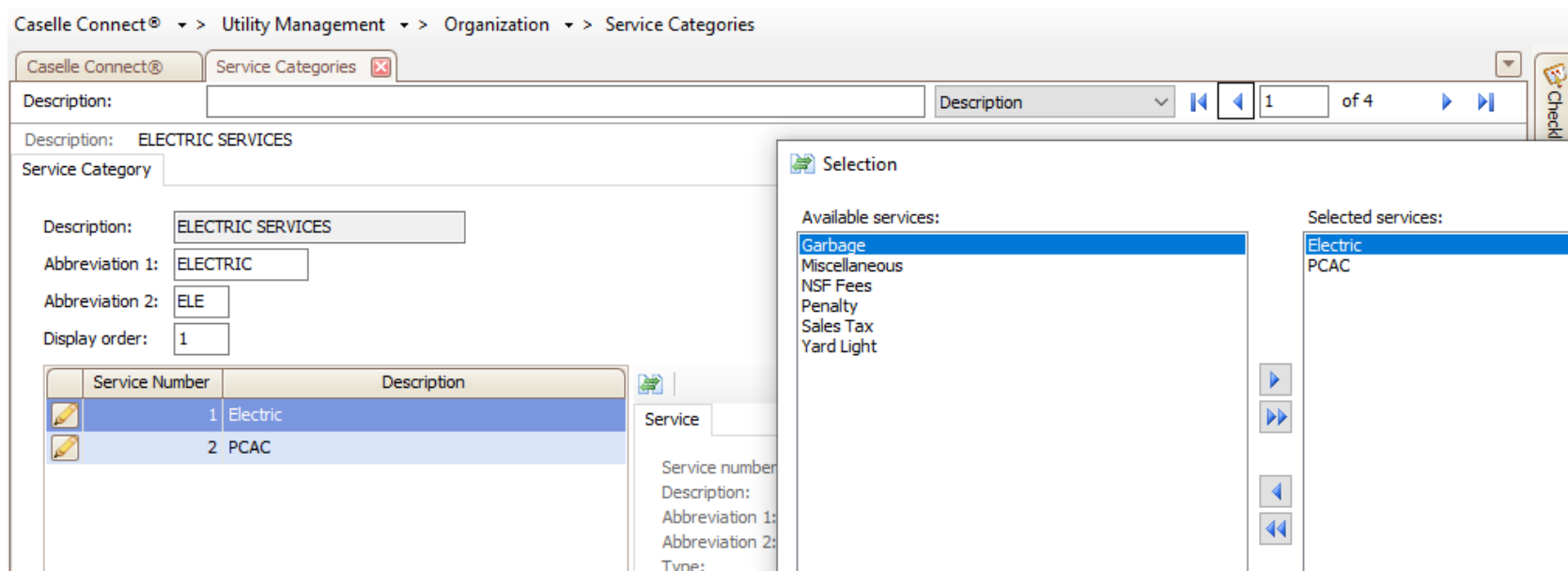
Service Categories

Service Categories can be setup based on the GL Fund and services can be assigned to the service category for the correct fund. Reports can be run by Service Category to make them easier to balance to the General Ledger

To setup Service Categories go to UM > Organization > Service Categories. Setup the Description, Abbreviation 1, Abbreviation 2 and Display Order and select the services that belong to that category.
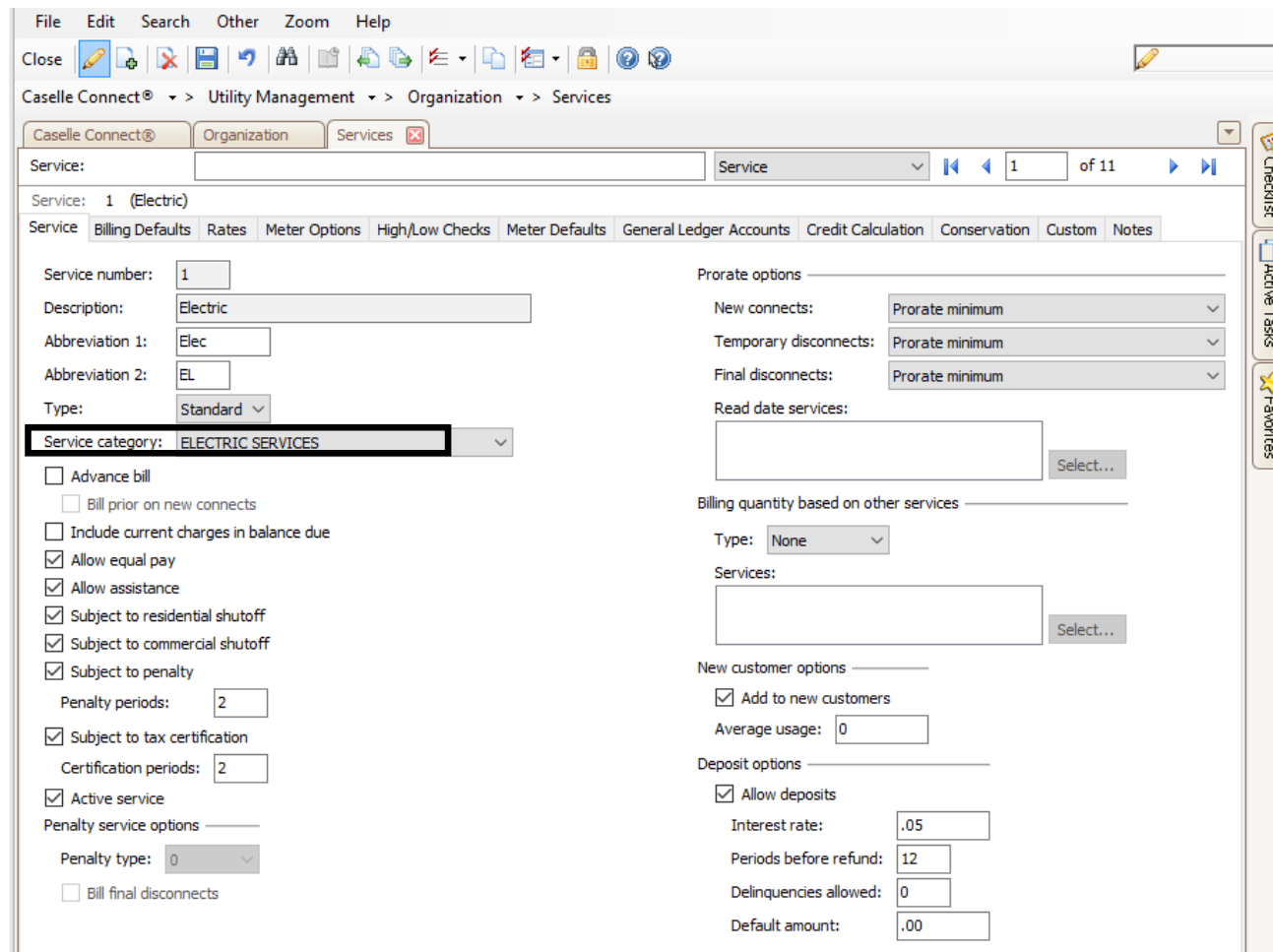
Once Service Categories are setup they can be attached to services in UM > Organization > Services. On the service tab, Select the service category.

General Ledger Journal Codes that are used for Utility Management Transactions.
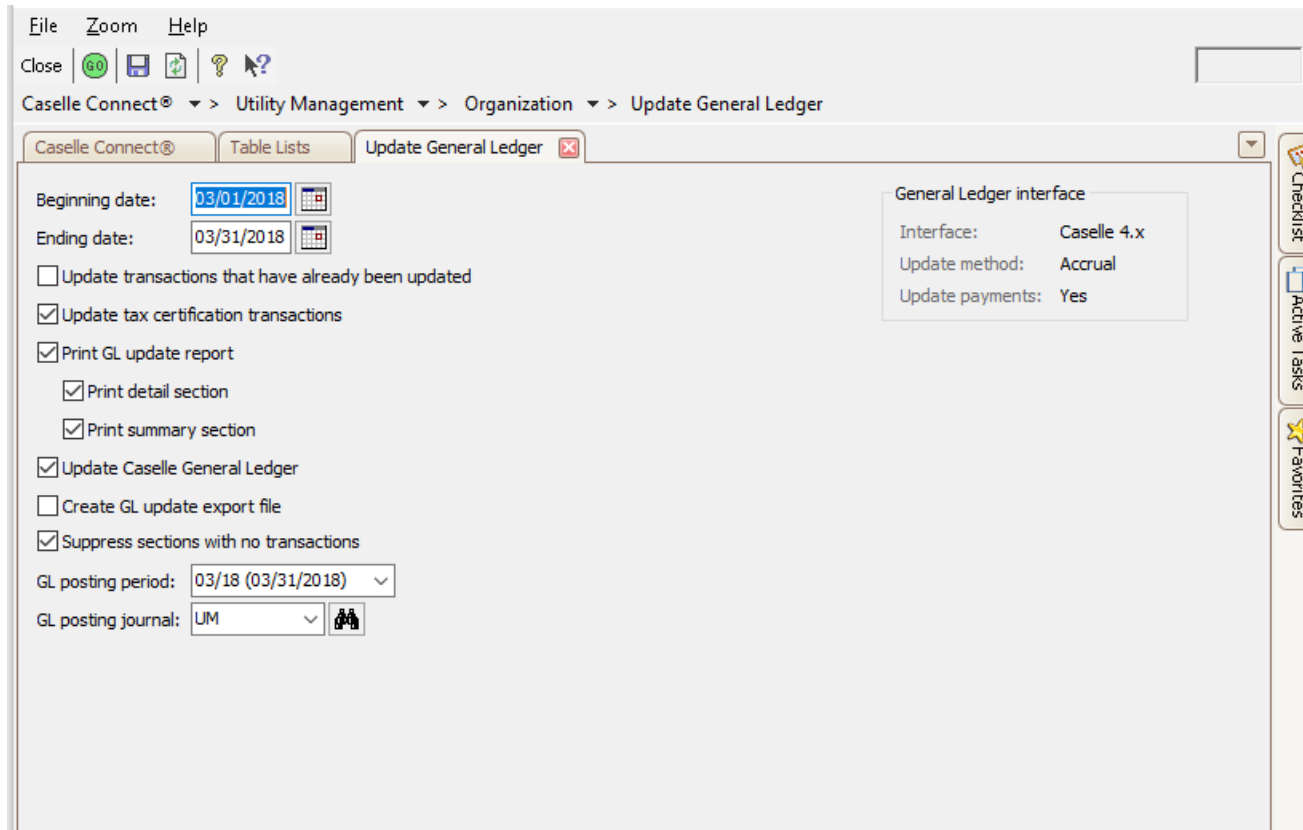
UM – The UM Journal is all of the financial transactions created in the Utility Managements system based on the setup in Services and Rates. This journal is populated with the Update to General Ledger Process.

CRJE – The CRJE Journal is populated when Update Electronic Payments in processed.

CR – The CR journal is populated when Update to General Ledger is processed in Cash Receipting. The Utility Cash Clearing entries for the payments are created in Cash Receipting.

Update General Ledger

Update General Ledger is normally run monthly and populates the UM journal with the utility transactions for the month. It generates the GL Update Report that shows the UM journal entries.

General Ledger Update Report

The General Ledger Update report will have a section for each type of transaction. (i.e. Billing, Billing Adjustments, Payments, Payment Adjustments etc.)
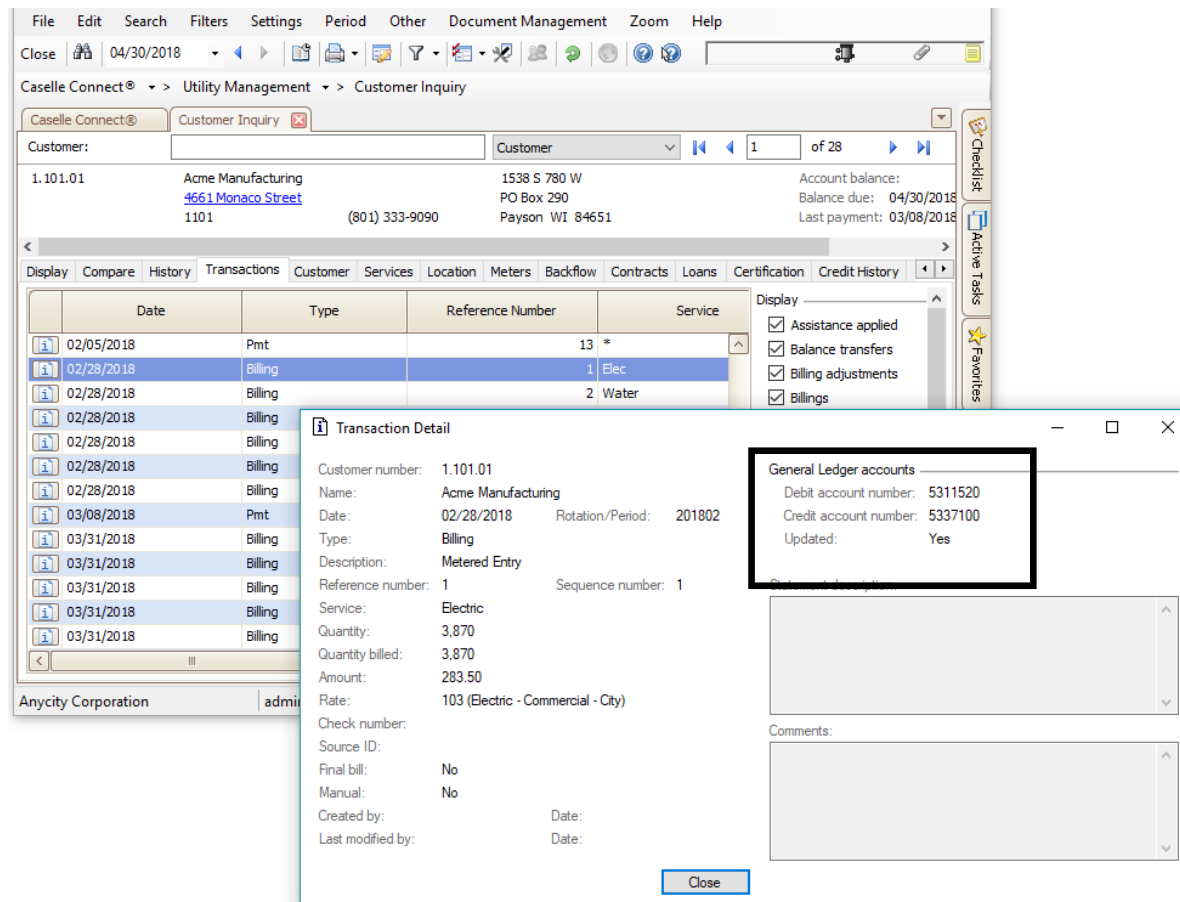
The last page will be a summary of the General Ledger Accounts that are being updated.

Customer Inquiry

During the Update General Ledger, the GL account numbers for each transaction are populated. You can view these in Customer Inquiry > Transactions in Transaction Detail.

Balancing the General Ledger A/R Account to the Utility Management
A/R Accounts

Review the Cash Clearing Account Balance in the General Ledger
If the General Ledger Utility Clearing Account is not zero, refer to
Balancing the Utility Management Cash Clearing Account.

General Ledger
- Print and review totals on the Detail Ledger report or Category Balance report for all of the Utility Management A/R accounts.

Utility Management
- Print and review the grand totals on the last page of the Accounts Receivable by Service report.

Compare

If the General Ledger totals MATCH the Utility Management totals, then you're done!

If the General Ledger totals DO NOT MATCH the Utility Management totals, then you have just begun.

Verify Accounts and Update Amounts
One method to verify accounts and update amounts is to delete the Utility Management (UM) journal from the General Ledger system. Then, re-run the Update General Ledger for Utility Management.

Hints!

Check for update errors and warnings.

Double-check that the prior month is still in balance.

Balancing Utility Management Accounts Receivable to General Ledger Accounts Receivable Accounts

Accounts Receivable by Service Report

In Utility Management > Reports > Accounts Receivable by Service Report, setup a report that has the Summarize by service category box checked and in the Sections tab, uncheck Detail. This will give you a report that shows the Accounts Receivable totals for each Service Category (or Fund).

GL Trial Balance - Accounts Receivable

Caselle Connect® ▾ > General Ledger ▾ > Reports ▾ > Trial Balance

| Caselle Connect® | Accounts Receivable by Service… | Trial Balance ☒ |

Definition: Trial Balance - by Account Number [Caselle Master]   Filter: All   1 of 1

Report Options | Additional Options | Columns | Print Settings

Report dates
To: 04/22
Advanced options…

Amount type: Actual
Accounts to include: All
☐ Include pending amounts
☐ Include report only transactions
☐ Include net income total

Selection criteria:

Column	Value	Compare
Account.Account number	All	Entire field

Report order: Section: Main

Column	Sort	Title	Total	Line	Page	Use
[Report].Fund	Ascending	☑	☑	☐	☑	Entire field
Account.Account number	Ascending	☐	☐	☐	☐	Entire field

Report sections:

Section
Main

City of Balancing   Trial Balance - Accounts Receivable   Page: 1
GL Period: 04/18   Sep 12, 2018 10:31AM
GENERAL FUND

Report Criteria:
Actual Amounts
All Accounts
Print FUND Titles
All Segments Tested for Total Breaks
[Report].Account Number = "10013920","24014210","61014210","62014210"
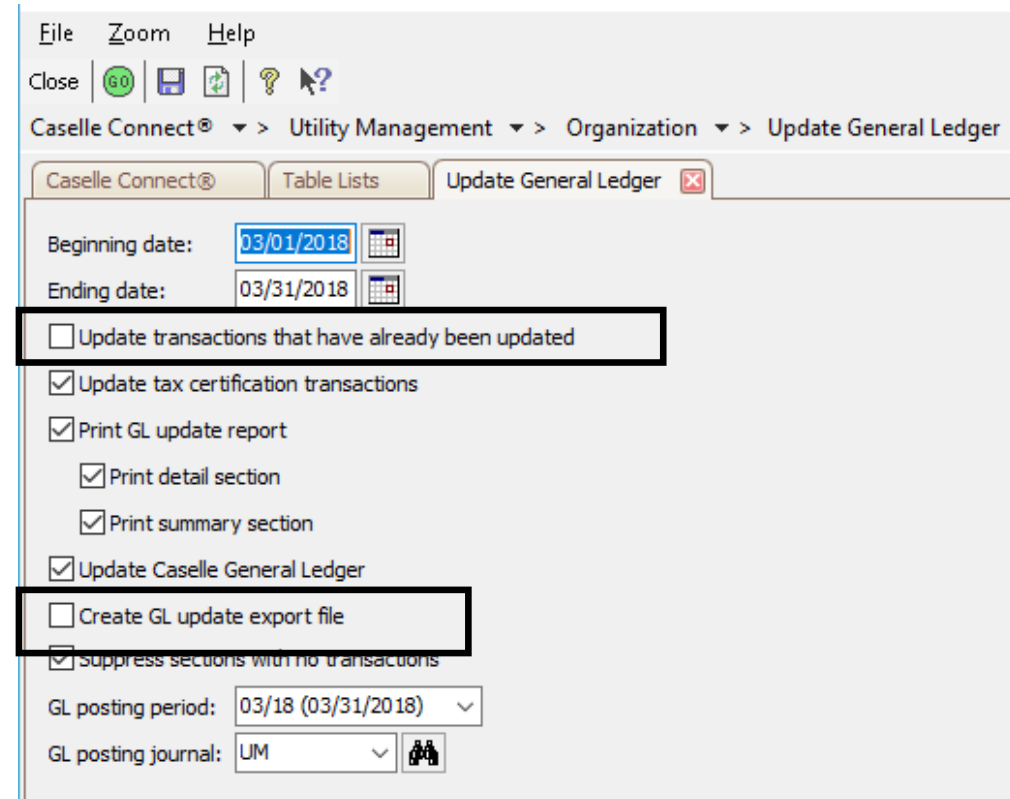
Account Number	Title	Debit Amount	Credit Amount
GENERAL FUND			
100-13920	GARBAGE RECEIVABLES	18,231.06	
STORMWATER UTILITY			
240-14210	CUSTOMER ACCOUNTS RECEIVABLE	8,909.49	
WATER FUND			
610-14210	CUSTOMER ACCOUNTS RECEIVABLE	92,553.04	
SEWER FUND			
620-14210	CUSTOMER ACCOUNTS RECEIVABLE	88,035.23	
	Grand Totals:	207,728.82	.00

In General Ledger > Reports > Trial Balance, setup a report that shows the Accounts Receivable totals for each Fund.

Utility Billing balancing AR report to GL
The amounts should match

Utility Management > Accounts Receivable by Service Report   General Ledger > Trial Balance – Accounts Receivable Report

Accounts Receivable by Service report
- Should agree with the Customer Receivable asset account in the applicable fund. These balances can be found in Account Inquiry or the Trial Balance report
- What to do if it doesn't balance? Look for a journal code posting other than CR or UB using Inquiry.

Utility Billing – All transactions updated?

- If you suspect all transactions are not updated, run the General Ledger update for the applicable accounting period and the system will updated those previously un-posted transactions.

- To preview the report showing transactions that have not been updated, deselect the Update Caselle General Ledger box to preview the report showing transactions that have not been updated.

- If nothing shows up on that GL Update report, Run the report again. Deselect the Update Caselle General Ledger box and Select Update transactions that have already been updated to see the transactions that are flagged as update.

- Compare this report to the report generated when Update General Ledger was originally run.
    - If they do not match, this means there was an issue with the Update GL and not everything was updated.
    - To fix, delete the UM Journal in General Ledger and rerun Update General Ledger with Update Transactions that have already been updated selected.
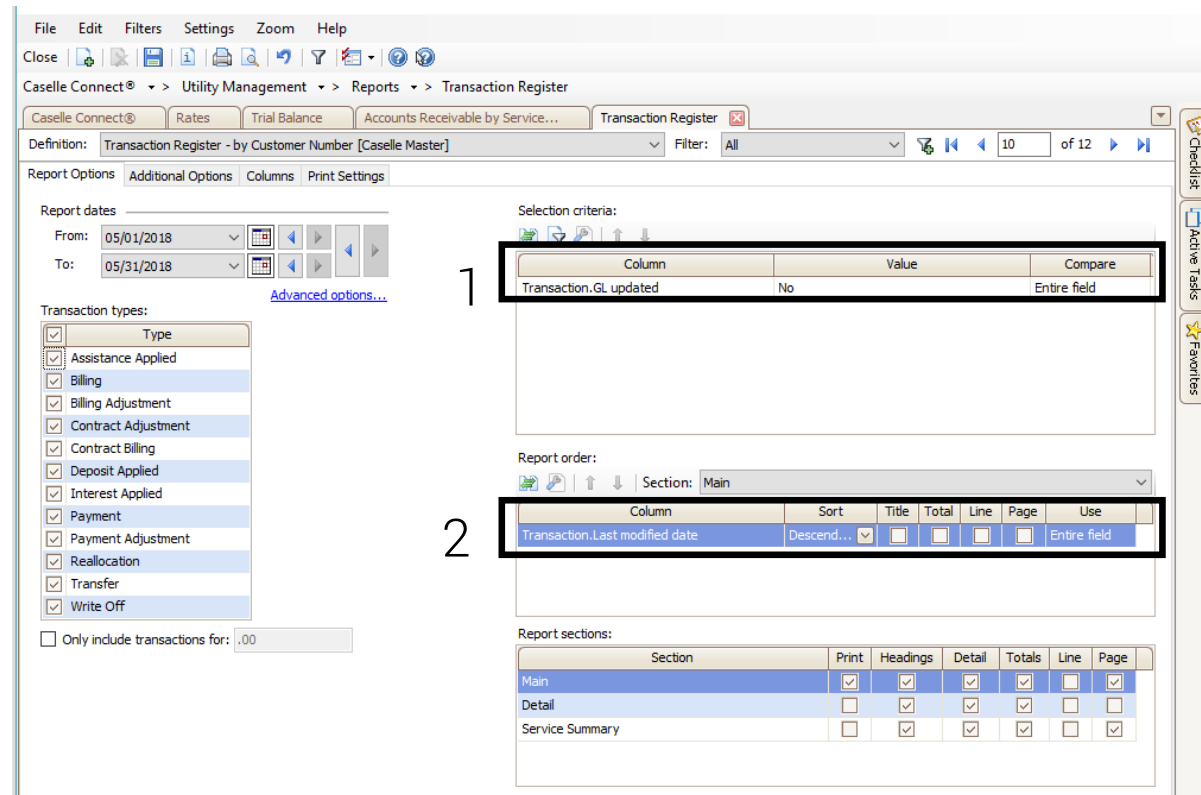
Utility Billing – Transaction Register

1. While Utility Management does not have an Un-updated Transaction Report like you see in other applications, one can be setup in the Transaction Register.

2. Another way to find Transactions that have not been updated is to run a Transaction Register sorted by Date Modified. Compare this to the last modified date on the General Ledger account that is off.   If any transactions on the Transaction register were after the last modified date on the GL account, those transactions have not been updated to the GL.

Balancing Revenue Accounts

- Print the Trial Balance for Revenue Accounts for the prior period.

- Print the Trial Balance for the period being balanced.

- Print the Transaction Allocation by Service report for billing and billing adjustments for the period being balanced.

- Add the totals for each Service Category to the Fund's Revenue from the prior period. The totals should match the Fund's Revenue from the period being balanced.

Trial Balance from prior period

Plus

Transaction Allocation by Service – period balancing

City of Balancing

Trial Balance
GL Period: 02/18
GENERAL FUND

Report Criteria:
Actual Amounts
All Accounts
Total by FUND
All Segments Tested for Total Breaks
[Report].Account Number = "10044440","24044620","24044631","61040460"-"61040474","62040622","62040631"

Account Number	Title	Debit Amount	Credit Amount
100-44440	GARBAGE SERVICE		30,659.07-
	Total GENERAL FUND:	.00	30,659.07-
240-44620	FEES		16,805.34-
240-44631	PENALTIES		18.74-
	Total STORMWATER UTILITY:	.00	16,824.08-
610-40460	METERED SALES - RESIDENTIAL		58,792.23-
610-40461	METERED SALES - COMMERCIAL		11,477.53-
610-40462	METERED SALES - INDUSTRIAL		45,659.81-
610-40463	PRIVATE FIRE PROTECTION		1,419.00-
610-40464	PUBLIC FIRE PROTECTION		48,650.28-
610-40465	OTHER SALES TO PUBLIC AUTHORIT		7,780.24-
610-40466	METERED SALES-MULTI-FAMILY		3,209.71-
610-40470	PENALTIES		291.62-
610-40471	MISC. SERVICE REVENUES	.00	
610-40472	RENT FROM WATER PROPERTY	.00	
610-40474	OTHER WATER REVENUES		350.00-
	Total WATER FUND:	.00	177,630.42-
620-40622	MEASURED SERVICE		156,901.09-
620-40631	PENALTIES		740.88-
	Total SEWER FUND:	.00	157,641.97-
	Grand Totals:	.00	382,755.54-

City of Balancing

Transaction Allocation by Service Report - Monthly Transactions Register
Report Dates: 03/01/2018 - 03/31/2018

Page: 1
Sep 12, 2018 05:14PM

Report Criteria:
Types Selected: Billings, Billing Adjustments
Summarized by Service Category

Customer Number	Name	Date	Reference Number	Amount	NSF	REFUSE	SEWER	WATER	STWATER	TAXCERT
Billing										
Billing Adjustment										
	Grand Totals:			177,017.16	-	15,370.65	70,321.50	82,910.99	8,414.02	-

Equals Trial Balance from period balancing

City of Balancing
Trial Balance
GL Period: 03/18
GENERAL FUND

Report Criteria:
Actual Amounts
All Accounts
Total by FUND
All Segments Tested for Total Breaks
[Report].Account Number = "10044440","24044620","24044631","61040460"-"61040474","62040622","6204063

Account Number	Title	Debit Amount	Credit Amount
100-44440	GARBAGE SERVICE		46,029.72-
	Total GENERAL FUND:	.00	46,029.72-
240-44620	FEES		25,213.33-
240-44631	PENALTIES		24.77-
	Total STORMWATER UTILITY:	.00	25,238.10-
610-40460	METERED SALES - RESIDENTIAL		85,192.75-
610-40461	METERED SALES - COMMERCIAL		16,887.69-
610-40462	METERED SALES - INDUSTRIAL		66,471.37-
610-40463	PRIVATE FIRE PROTECTION		2,122.00-
610-40464	PUBLIC FIRE PROTECTION		73,072.02-
610-40465	OTHER SALES TO PUBLIC AUTHORIT		11,294.91-
610-40466	METERED SALES-MULTI-FAMILY		4,674.35-
610-40470	PENALTIES		376.32-
610-40471	MISC. SERVICE REVENUES	.00	
610-40472	RENT FROM WATER PROPERTY	.00	
610-40474	OTHER WATER REVENUES		450.00-
	Total WATER FUND:	.00	260,541.41-
620-40622	MEASURED SERVICE		226,910.87-
620-40631	PENALTIES		1,052.60-
	Total SEWER FUND:	.00	227,963.47-
	Grand Totals:	.00	559,772.70-

	Trial Balance - Previous Period	Transaction Allocation by Service - Period Balancing	Sum of Prior Period Trial Balance and Trans Allocation	Trial Balance - Period Balancing	Difference
Garbage	30659.07	15370.65	46029.72	46029.72	0.00
Storm	16824.08	8414.02	25238.10	25238.10	0.00
Water	177630.42	82910.99	260541.41	260541.41	0.00
Sewer	157641.97	70321.50	227963.47	227963.47	0.00
	382755.54	177017.16	559772.70	559772.70	0.00

Balancing Utility Management Customer Deposits to the General Ledger
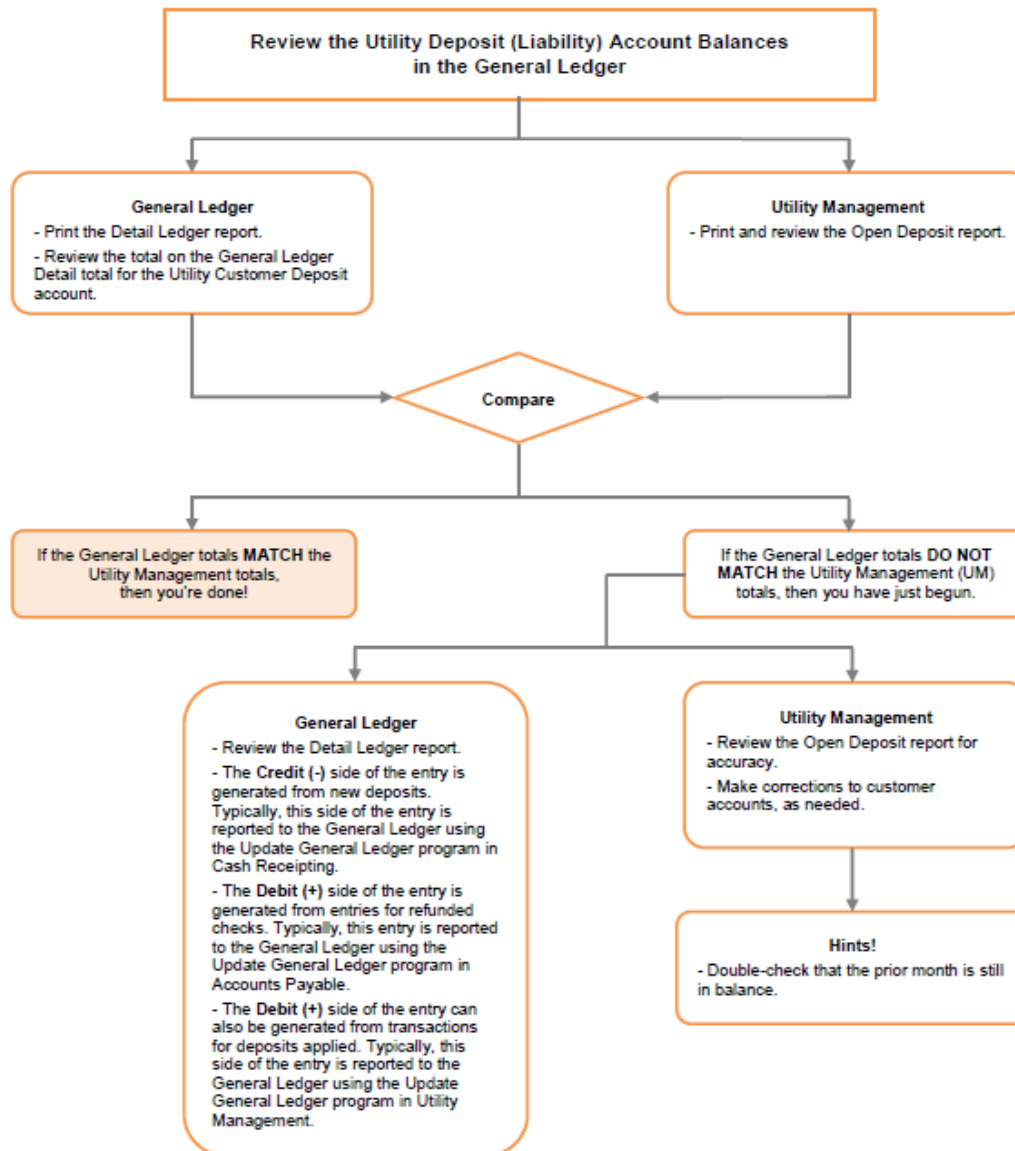
Balancing Utility Deposit Liabilities to General Ledger Deposit Account

Review the Utility Deposit (Liability) Account Balances in the General Ledger

General Ledger
- Print the Detail Ledger report.
- Review the total on the General Ledger Detail total for the Utility Customer Deposit account.

Utility Management
- Print and review the Open Deposit report.

Compare

If the General Ledger totals **MATCH** the Utility Management totals, then you're done!

If the General Ledger totals **DO NOT MATCH** the Utility Management (UM) totals, then you have just begun.

General Ledger
- Review the Detail Ledger report.
- The **Credit (-)** side of the entry is generated from new deposits. Typically, this side of the entry is reported to the General Ledger using the Update General Ledger program in Cash Receipting.
- The **Debit (+)** side of the entry is generated from entries for refunded checks. Typically, this entry is reported to the General Ledger using the Update General Ledger program in Accounts Payable.
- The **Debit (+)** side of the entry can also be generated from transactions for deposits applied. Typically, this side of the entry is reported to the General Ledger using the Update General Ledger program in Utility Management.

Utility Management
- Review the Open Deposit report for accuracy.
- Make corrections to customer accounts, as needed.

Hints!
- Double-check that the prior month is still in balance.

Utility Management Open Deposits Report

Print Utility Management > Reports > Open Deposit Report to use to compare the Deposit account balance in GL.

General Ledger Account Inquiry - Deposits

Compare the Open Deposit Report total to the General Ledger account balance via Account Inquiry

The City of Staunton	Open Deposit Report - by Customer Number	
	Report Date: 12/31/2017	

Service Summary

Description	Formatted GL Account And Title	Balance
WATER USAGE		
Deposit	51.00.257.0 (WATER CUSTOME	82,200.00
Total: WATER USAGE		82,200.00
Grand Totals:		82,200.00

Caselle Connect® ▾ > General Ledger ▾ > Account Inquiry

| Caselle Connect® ☒ | Open Deposit Report | Account Inquiry ☒ | |

Account:

WATER FUND - OPER AND MAINT
Account: 51.00.257.0 WATER CUSTOMER DEPOSITS

Single Account Detail Budget Account Multiple Accounts Transactions

Period Amounts	12/17 12/31/2017	11/17 11/30/2017	10/17 10/31/2017	09
Debits	(1,350.00)	(2,450.00)	(3,150.00)	
Credits	2,600.00	1,650.00	2,050.00	
YTD Balance	82,600.00	81,350.00	82,150.00	

If they don't match, the first thing to look for is deposits that have been transferred to another account. When deposits are moved, they are assigned a new date.

The Deposit Register

The deposit register will show all of the deposit transactions in Utility Management for the period selected, including transfers. The total of these transactions (minus transfers) plus the prior period balance should equal the balancing period balance for the Deposit account.

GL Account Inquiry

General Ledger

- Review the Detail Ledger report.

- The **Credit (-)** side of the entry is generated from new deposits. Typically, this side of the entry is reported to the General Ledger using the Update General Ledger program in Cash Receipting.

- The **Debit (+)** side of the entry is generated from entries for refunded checks. Typically, this entry is reported to the General Ledger using the Update General Ledger program in Accounts Payable.

- The **Debit (+)** side of the entry can also be generated from transactions for deposits applied. Typically, this side of the entry is reported to the General Ledger using the Update General Ledger program in Utility Management.

Questions?