

Accounting General Ledger

General Ledger

Ledger Entries

►Program ►Ledger ►Ledger Entry Records

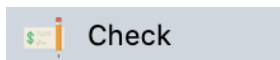
All financial transactions in CDM+ end up in the General Ledger window. Items posted from Contributions, Payroll, Accounts Payable, and Accounts Receivable can be viewed and queried here. On the Entry window, there is a source that indicates where this journal entry was created. If an entry was posted from another part of CDM+, there will also be jump buttons to take you to that source entry. In addition, Checks, Deposits, and Journal Entries can be entered directly into the ledger through this window..

Check: enter checks written by hand or without using CDM+ Accounts Payable system.

The screenshot shows the 'Ledger Entry Records' window. At the top, there's a search bar with 'Find records where Line Item Account equal to 5000 Senior Minister Salary (3000.5000.H)'. Below that is a table with columns: Amount, Reference Nu..., Transaction Date, Type. The table is currently empty. Below the table is a 'Check' form with fields for Check # (1), Date (Sep 8 2023), Amount, Vendor, and Address. To the right of the form is a 'Checking Account' section with a dropdown menu and a 'Balance: 0.00' field. Below that is a 'Detail' table with columns: Account, Description, Amount. The table is currently empty. At the bottom right, there's a 'Total: 0.00' field.



Check amounts may be split between multiple Expense accounts by adding detail lines under the Check Sources option.



Check

You can print a "quick pay" check from the Ledger Entries window after recording the entry by clicking on the Print Check button.

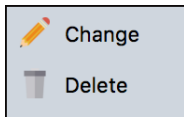
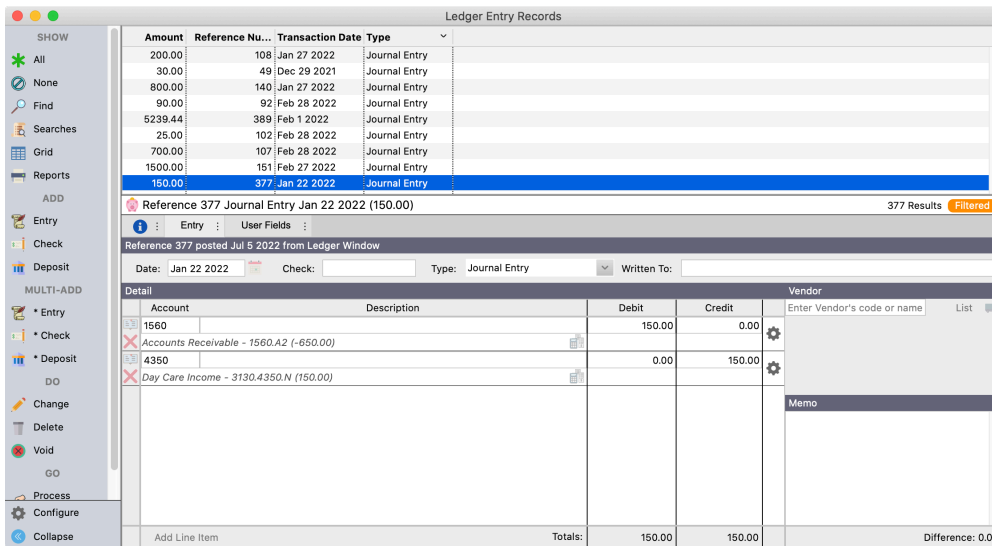
Deposit: to enter deposit transactions click Deposit under Add.

The screenshot shows the 'Ledger Entry Records' window. At the top, there's a search bar with 'Find records where Line Item Account equal to 5000 Senior Minister Salary (3000.5000.H)'. Below that is a table with columns: Amount, Reference Nu..., Transaction Date, Type. The table contains several entries: 480.00, 1500.00, 30.00, 800.00, 100.22, 84.00, 200.00, 100.00, 50.00. Below the table is a 'New Ledger Entry' form with fields for Deposit Date (Sep 8 2023), Deposit Amount (0.00), Account, and Balance (0.00). To the right of the form is a 'Detail' table with columns: Account, Description, Amount. The table is currently empty. At the bottom right, there's a 'Total: 0.00' field.



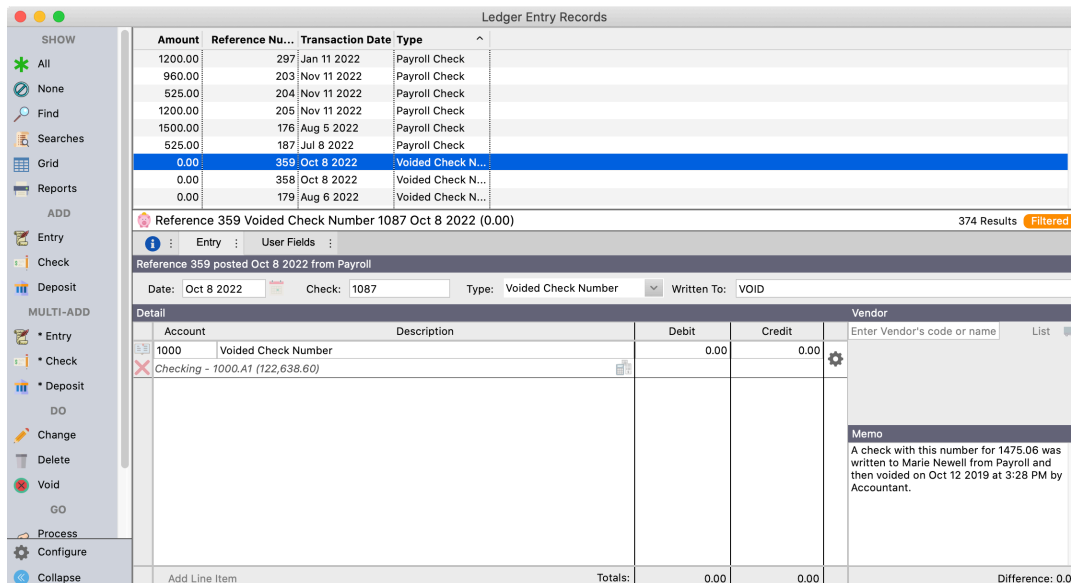
Deposit amounts may be split over multiple Income accounts by adding detail lines under Breakdown option.

Journal Entry/Custom Type: for transactions involving expenditures without a check number (ex., Debit Card) and adjusting journal entries.



Use when changing or correcting a ledger entry.
When ledger entry is complete, click the Save button.

Finding Ledger information



Find: use for simple queries, i.e., single search criteria.

Advanced Find: queries with more than one search criteria.

All: will display all Ledger Entries.

Print: Quick printing of ledger transaction using the Trial Balance report.

Recurring Ledger Entries

Recurring Ledger Entries are for regularly-scheduled transactions that would manually be entered into the ledger. These may include fund-to-fund transfers or auto payments that are drafted from your checking account. The day of the month allows for certain items to be created at different times. It does not have to refer to the actual day of the auto payment.

Two steps are required for Recurring Transactions:

1. Set up the transaction under Recurring Ledger Entries Setup.

►Program ►Ledger ►Recurring Ledger Entry Setup Records

2. Select the transaction to be created from the Create Ledger Entries from Recurring.

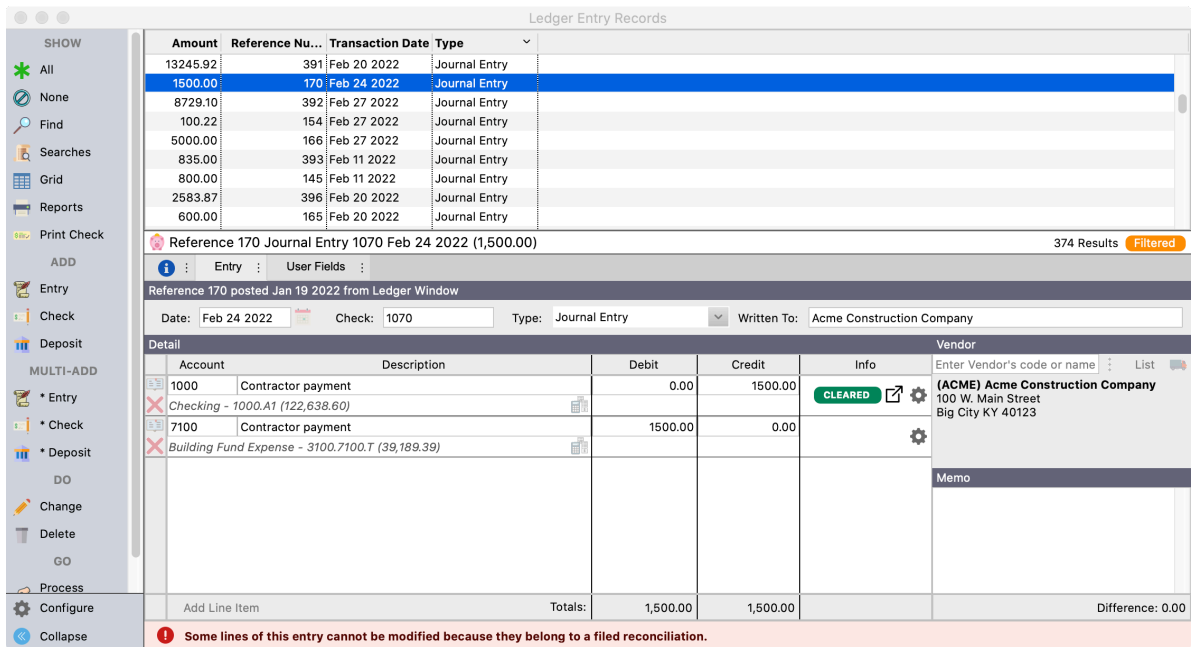
►Program ►Ledger ►Create Ledger Entries from Recurring

When recurring ledger entries are created, a posting report will be generated. In addition, it will prompt you to view the ledger entries created in the General Ledger window so you can easily modify the entries if need be. For example, you may need to change an amount or the transaction date.

Ledger Changes – Voiding and Deleting

Voiding Checks

1. **Ledger Checks:** Should I “zero out this entry” or “create an offsetting entry”?
 - a. Zero Out – changes the current transaction by zeroing out all of the debits and credits. A memo is added to the entry showing the original amount of the check.
 - b. Create Offsetting Entry – you will now have two ledger entries for this check.
 - i. Ref #583 -The original check entry with a memo that this transaction has been voided by Ref #608.
 - ii. Ref #608 - An offsetting entry with the debits and credits reversed and a memo stating this entry voids Ref #583.
 - iii. When creating an offsetting entry, the date of the offsetting entry will be the current date when it was made. This date may be changed, but not to a closed period. The date of the original entry will not be changed.



2. **Accounts Payable Checks:** The procedure is identical to voiding a ledger check, however, voiding the AP check will also delete the invoice and remove the information relating to the original check from the Vendor record.
3. **Payroll Checks – PAYROLL CHECKS CAN ONLY BE VOIDED FROM VIEW PAYROLL WINDOW:**
 - a. Voiding in Payroll will do the following:
 - i. Place a void entry in ledger as an offsetting transaction
 - ii. Adjusts AP invoices for voided taxes if applicable.

Payroll Records

SHOW

- All
- None
- Find
- Searches
- Grid
- Reports
- DO
- Void
- GO
- Ledger Entry
- Employee
- Invoice
- Configure
- Collapse

Voiding a payroll will mark the payroll records deleted and create offsetting entries for the related ledger entries and AP invoices. Are you sure you want to void the selected payroll?

This action cannot be undone.

Yes No

Scheduled Date	Total Deposit	W
		0.00
		0.00
May 9 2022	6320.35	
May 9 2022	6320.35	
		0.00
		0.00
		0.00

Feb 18 2022 payroll for Ruth Stokes 94 Results Filtered

Summary Detail Other Deductions

Payroll Period From: Feb 1 2021 To: Feb 12 2022

Employee: Ruth Stokes Employee ID: ST01 Payer: FCC Big City

Freq. Basis: SemiMonthly

Summary	Taxes	Check Information
Regular Pay: 1200.00	Federal: 1200.00 1200.00 54.61	Date Paid: Feb 18 2022
Allowances: 0.00	FICA: 1200.00 1200.00 74.40	Check #: 1113
Gross Pay: 1200.00	Medicare: 1200.00 1200.00 17.40	<input type="checkbox"/> Auto Draw
Taxes: 219.81	State: 1200.00 1200.00 55.40	Asset: 1000
Other Deductions: 50.00	Local 1: 1200.00 1200.00 18.00	Checking - 1000.A1 (122638.60)
Net Pay: 930.19	Local 2: 0.00 0.00 0.00	<input type="checkbox"/> Do not print or post
	Empr FICA: 74.40 Empr Med: 17.40	Posted: Oct 31 2021 1:53 PM
		Ledger Ref#: 244

Note that some fields cannot be changed on posted payroll. To change amounts, void and then re-calculate the payroll.

4. **Deleting a Ledger Entry** – If an entry is not in a closed period, CDM+ will give you an option to delete it. In doing so, the entry still exists in CDM+ and can be viewed on the Audit Trail. By deleting a transaction, CDM+ will reverse the debits and credits from the account balances and this entry will not show on any regular financial reports.

Troubleshooting Accounting

To find Ledger Entries by Account in Ledger Entries window, search on a "Line Item" field (ex., Line Item Account, or Line Item Description)

►Program ►Ledger ►Ledger Entry Records

Ledger Entry Records

Find records where Line Item Account equal to 5000 Senior Minister Salary (3000.5000.H) Find Advanced Find

Amount	Reference Num.	Transaction Date	Type
13245.92	891	Feb 20 2022	Journal Entry
1500.00	170	Feb 24 2022	Journal Entry
8729.10	392	Feb 27 2022	Journal Entry
100.22	154	Feb 27 2022	Journal Entry
500.00	166	Feb 27 2022	Journal Entry
835.00	393	Feb 11 2022	Journal Entry
800.00	145	Feb 11 2022	Journal Entry
5653.87	306	Feb 20 2022	Journal Entry

Reference 170 Journal Entry 1070 Feb 24 2022 (1,500.00) 374 Results Filtered

Entry User Fields

Reference 170 posted Jan 19 2022 from Ledger Window

Date: Feb 24 2022 Check: 1070 Type: Journal Entry Written To: Acme Construction Company

Account	Description	Debit	Credit	Info	Vendor
1000	Contractor payment	0.00	1500.00	CLEARED	(ACME) Acme Construction Company
1000.A1	Checking - 1000.A1 (122,638.60)				100 W. Main Street
7100	Contractor payment	1500.00	0.00		Big City NY 40123
	Building Fund Expense - 3100.7100.T (39,189.39)				

Totals: 1,500.00 1,500.00 Difference: 0.00

Some lines of this entry cannot be modified because they belong to a filed reconciliation.



After the search is complete, select on a Header within the Find Results window to sort by the Header field (Transaction Date, Amount, Check Number, etc.)


►Program ►Accounting ►Accounting Troubleshooter

Use these functions to correct various problems in Accounting, including Check Account Balances and Recalculate Vendor Balances. These items should rarely need to be used and are there for convenience. If you find that these need to be run on a regular basis, then please contact our support team to investigate.

Budgets

►Program ►Accounting ►Budget

Account	Amount	Percentage
5000 Senior Minister Salary - 3000.5000.H	24000.00	19.13%
5020 Secretary Salary - 3000.5020.H	19200.00	15.30%
5030 Custodian Salary - 3000.5030.H	11520.00	9.18%
5035 Nursery Attendant - 3000.5035.H	720.00	0.57%
5040 Travel Expenses - 3000.5040.H	2400.00	1.91%
5045 Housing - 3000.5045.H	9600.00	7.65%
5090 Church's FICA/Medicare Portion - 3000.5090.H	2406.00	1.92%
5110 Office Supplies - 3000.5110.I	5000.00	3.99%
5120 Office Equipment - 3000.5120.I	3000.00	2.39%
5130 Telephone - 3000.5130.I	1200.00	0.96%
5140 Sunday School Materials - 3000.5140.J	1500.00	1.20%
5150 Vacation Bible School - 3000.5150.J	400.00	0.32%
5160 Resource Materials - 3000.5160.J	300.00	0.24%
5170 Children's Ministries - 3000.5170.J	2000.00	1.59%
5180 Youth Ministries Expense - 3000.5180.J	1500.00	1.20%
5190 General Maintenance - 3000.5190.K.K1	2000.00	1.59%
5200 Insurance - 3000.5200.K.K1	1500.00	1.20%

CDM+ will spread the budget equally over a 12 month period. Select the Budget Inspector icon  to enter varying monthly amounts. These amounts are used to calculate YTD budget.

Month	Amount	Percentage
Jan:	2,000.00	8.33%
Feb:	2,000.00	8.33%
Mar:	2,000.00	8.33%
Apr:	2,000.00	8.33%
May:	2,000.00	8.33%
Jun:	2,000.00	8.33%
Jul:	2,000.00	8.33%
Aug:	2,000.00	8.33%
Sep:	2,000.00	8.33%
Oct:	2,000.00	8.33%
Nov:	2,000.00	8.33%
Dec:	2,000.00	8.33%

These two accounting reports are very helpful in budget planning:

- Monthly Comparison
- Monthly Summary

Add Accounts: Add new budget line items to existing Chart of Accounts or to a complete new year.

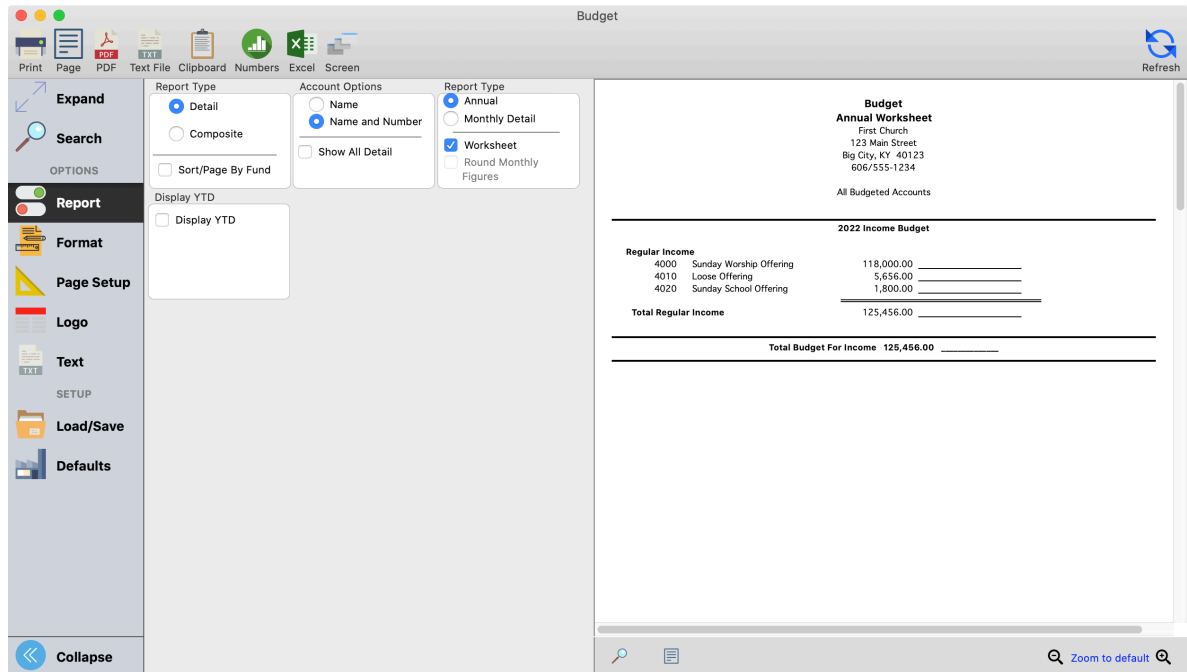
Copy Year: Copy the current Budget Year in view to a new year.

Rename: Change the name (year) of an existing budget to a new year. If you choose this option you will no longer have a budget for this year.

Delete Year: Delete

Budget Report

► Reports ► Accounting Reports ► Budget

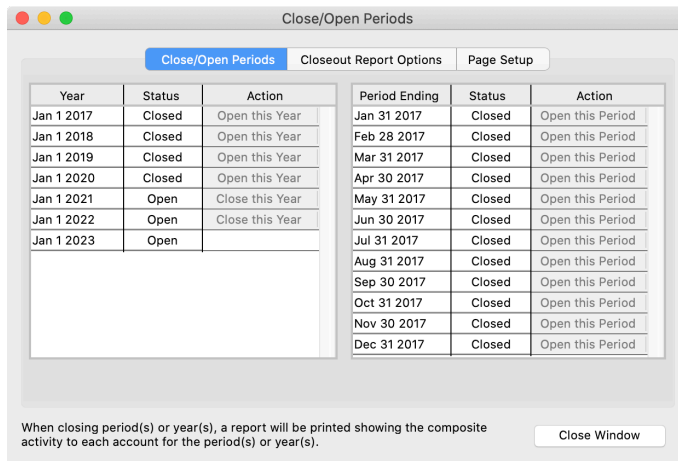


Accounting Procedures

Close/Open Month

Closing a Month prevents any changes to transactions in that month and stores the Month End Balances for all accounts. A closed month can be easily re-opened if necessary.

► Program ► Accounting ► Close/Open Periods



Open/Close a Month may be done one month at a time or multiple months at a time. Before closing a month:

- Make any Month-End Journal Entries
- Run a Trial Balance Sheet using the Ledger YTD Report - Accounts YTD Balances and select the Balance Sheet option
- Perform the Bank Reconciliation
- Run all of your Month-End Reports and review for accuracy

Close Year

►Program ►Accounting ►Close/Open Periods

Closing a Year - A regular and important year-end procedure is closing the Ledger for the year. This procedure will update the Period Ending Balance for the last month of your year and set the Beginning Balances for the new year. All months of the year must be closed before running the Close this Year procedure. If necessary, a closed year can be re-opened.

The screenshot shows the 'Close/Open Periods' window with two tables. The left table lists years from 2017 to 2023, and the right table lists periods from Jan 31 2022 to Dec 31 2022. The 'Dec 31 2022' row is highlighted in red, indicating it is the current period being closed.

Year	Status	Action
Jan 1 2017	Closed	Open this Year
Jan 1 2018	Closed	Open this Year
Jan 1 2019	Closed	Open this Year
Jan 1 2020	Closed	Open this Year
Jan 1 2021	Open	Close this Year
Jan 1 2022	Open	Close this Year
Jan 1 2023	Open	

Period Ending	Status	Action
Jan 31 2022	Closed	Open this Period
Feb 28 2022	Closed	Open this Period
Mar 31 2022	Closed	Open this Period
Apr 30 2022	Closed	Open this Period
May 31 2022	Closed	Open this Period
Jun 30 2022	Closed	Open this Period
Jul 31 2022	Closed	Open this Period
Aug 31 2022	Closed	Open this Period
Sep 30 2022	Closed	Open this Period
Oct 31 2022	Closed	Open this Period
Nov 30 2022	Closed	Open this Period
Dec 31 2022	Closed	Open this Period

When closing period(s) or year(s), a report will be printed showing the composite activity to each account for the period(s) or year(s).

Close Window

Opening Previously Closed Period

►Program ►Accounting ►Close/Open Periods

Click on Open this Period or Open this Year.

The screenshot shows the 'Close/Open Periods' window with the same tables as above. The 'Jan 1 2022' row in the left table is now highlighted, and the 'Dec 31 2022' row in the right table is no longer highlighted.

Year	Status	Action
Jan 1 2017	Closed	Open this Year
Jan 1 2018	Closed	Open this Year
Jan 1 2019	Closed	Open this Year
Jan 1 2020	Closed	Open this Year
Jan 1 2021	Closed	Open this Year
Jan 1 2022	Closed	Open this Year
Jan 1 2023	Open	

Period Ending	Status	Action
Jan 31 2022	Closed	Open this Period
Feb 28 2022	Closed	Open this Period
Mar 31 2022	Closed	Open this Period
Apr 30 2022	Closed	Open this Period
May 31 2022	Closed	Open this Period
Jun 30 2022	Closed	Open this Period
Jul 31 2022	Closed	Open this Period
Aug 31 2022	Closed	Open this Period
Sep 30 2022	Closed	Open this Period
Oct 31 2022	Closed	Open this Period
Nov 30 2022	Closed	Open this Period
Dec 31 2022	Closed	Open this Period

When closing period(s) or year(s), a report will be printed showing the composite activity to each account for the period(s) or year(s).

Close Window

Bank Reconciliation

Start a New Bank Reconciliation

►Program ►Ledger ►Bank Reconciliation ►Add

To start a new bank reconciliation, select the Asset account and then click the Add button. Complete the End Date and Statement Ending Balance fields as reflected on the bank statement that you received from the bank.

Asset: **1000 Checking**

Start Date: Sep 1 2022

End Date: Sep 30 2022

Statement Ending Balance: 0.00

Previous Reconciliations:

Start	End	Balance
Aug 1 2022	Aug 31 2022	0.00
Jul 1 2022	Jul 31 2022	0.00
Jun 1 2022	Jun 30 2022	149,252.00
May 1 2022	May 31 2022	150,832.56
Apr 1 2022	Apr 30 2022	112,401.18
Mar 1 2022	Mar 31 2022	80,739.10
Feb 1 2022	Feb 28 2022	25,375.12

Cancel OK

►Program ►Ledger ►Bank Reconciliation

Bank balance minus outstanding checks (credits) plus outstanding deposits (debits) equals reconciliation balance, which should agree with CDM+ current balance (your checkbook).

Use the Modify button to change specific Bank Reconciliations.

Assets:	Reconciliations:				
	Start Date	End Date	Balance	Filed	
1000 (1 account)	X Aug 1 2022	Aug 31 2022	0.00	<input type="checkbox"/>	
1010 (1 account)	X Jul 1 2022	Jul 31 2022	0.00	<input type="checkbox"/>	
1100 (1 account)	X Jun 1 2022	Jun 30 2022	149252.00	<input type="checkbox"/>	
1200 (1 account)	X May 1 2022	May 31 2022	150832.56	<input type="checkbox"/>	
1500 (1 account)	X Apr 1 2022	Apr 30 2022	112401.18	<input type="checkbox"/>	
1520 (1 account)	X Mar 1 2022	Mar 31 2022	80739.10	<input type="checkbox"/>	
1540 (1 account)	X Feb 1 2022	Feb 28 2022	25375.12	<input type="checkbox"/>	
1560 (1 account)	X Jan 1 2022	Jan 31 2022	21854.50	<input checked="" type="checkbox"/>	
1600 (1 account)					
1900 (1 account)					

Revert Bank reconciliations that are filed or have cleared items cannot be deleted. Close Save

Importing Bank Rec

You can import bank statement data from your bank's website into the bank reconciliation window. The system will automatically clear items that match the date, exact amount and if available, the check number.

To start this process you need to download a CSV file from your bank for that month. Open up your bank reconciliation to the month you are working on. Click on the Import button on the left and choose the CSV file you downloaded from your bank.

You will need to map the columns to specific types. The following is a list of the column options. If your CSV file has two columns for debit and credit instead of one column for amount, you will want to map #4 (credit) and #5 (debit). Keep in mind, the bank's debits are credits in CDM+ and credits in the bank are debits in CDM+.

1. Amount (negatives as credits)
2. Amount (negatives as debits)
3. Check Number
4. Credit
5. Debit
6. Description
7. Transaction Date
8. Written To

Once you have it mapped, the system will clear anything that it finds as a match and leave the other items as uncleared for you to process.

Bank Reconciliation TIPS:

- Double-click to mark cleared or to unclear.
- Use Bank Charges and Interest tabs to enter amounts.
- When all Deposits and Checks are cleared, the Total Cleared amounts on the Cleared Tab should equal Statement amounts.
- Debits should equal total Deposits on the bank statement.
- Credits should equal total Checks/Withdrawals on the bank statement.
- When Difference equal to zero (0.00), click Save and then File.
- If needed, a Reconciliation may be unfiled.