

Errors-School Ledger report

07/25/20 10:53:01	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 7 / 15	Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledger \$</u>	<u>Finance \$</u>
IA 15	8896.56	0.00
JV 1978	0.00	13212.66
JV 1983	0.00	-7538.96

IA 15

Journal Vouchers

Period (MM/YY)

 Status
 Date Posted

Trans. Type

 Debit \$
 Credit \$
 # of Lines

Should this JV Balance on Cash?
 Make Reversing JV?

Notes

Recurring
 Recurring # (from)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Interest Allocation	D	6368.45	7700	101000	0	167	0		0
Interest Allocation	C	6368.45	7700	101000	0	168	0		0
Interest Allocation	D	2528.11	7701	101000	0	169	0		0
Interest Allocation	C	2528.11	7701	101000	0	170	0		0

Incorrect for both 7700 & 7701
 Lines 168 & 170 CR 101000 Cash.
 Should have been a CR to acct
 #212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
120.39	91	101	10100	
67.75	91	101	10100	
191.88	91	101	10100	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
55.49	92	201	10100	
15.59	92	201	10100	
64.14	92	201	10100	

Correct
7700

CR interest on investments in school accting

School Information				
Amount	School	School Fund	School Account	
120.39	91	101	15100	
67.75	91	101	15100	
191.88	91	101	15100	

Correct
7701

CR interest on investments in school accting

School Information				
Amount	School	School Fund	School Account	
55.49	92	201	15100	
15.59	92	201	15100	
64.14	92	201	15100	

6/20 adjustment to correct

JV 2382 6/20

School #	Fund	Acct #	Description	DR	CR
	7700	101000	cash	6,368.45	
	7700	212300	due to schools		6,368.45
				<u>6,368.45</u>	<u>6,368.45</u>
91	101	1510	interest on investments	3,561.97	
91	101	1510	interest on investments		3561.97
91	182	1510	interest on investments	2,091.75	
91	182	1510	interest on investments		2091.75
151	101	1510	interest on investments	562.27	
151	101	1510	interest on investments		562.27
501	101	1510	interest on investments	136.08	
501	101	1510	interest on investments		136.08
501	190	1510	interest on investments	0.02	
501	190	1510	interest on investments		0.02
641	101	1510	interest on investments	16.36	
641	101	1510	interest on investments		16.36
				<u>6,368.45</u>	<u>6,368.45</u>
	7701	101000	cash	2,528.11	
	7701	212300	due to schools		2,528.11
				<u>2,528.11</u>	<u>2,528.11</u>
92	201	1510	interest on investments	2,134.20	
92	201	1510	interest on investments		2134.2
92	289	1510	interest on investments	40.24	
92	289	1510	interest on investments		40.24
152	201	1510	interest on investments	353.67	
152	201	1510	interest on investments		353.67
				<u>2,528.11</u>	<u>2,528.11</u>

JV 1978

Correct for both 7700 & 7701
Based on JV note

Journal Vouchers

JV 1978 Period (MM/YY) 7/15 Status Accepted Date Posted

Trans. Type Debit \$ 13212.66 Credit \$ 13212.66 # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes to record deposits not yet recorded from the NAB bank statement

Recurring Recurring # (from) Maintain Recurring Info

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Elementary Schools	D	7460.86	7700	101000	0	1	0		0
Elementary Schools	C	7460.86	7700	212300	0	2	0		0
High Schools	D	5751.80	7701	101000	0	3	0		0
High Schools	C	5751.80	7701	212300	0	4	0		0

Incorrect

7700

DR- warrants payable in school acctg. Should have been a DR to cash.

School Information				
Amount	School	School Fund	School Account	
57.66	91	115	62000	
260.00	91	115	62000	
2000.00	91	112	62000	
264.06	91	112	62000	

Incorrect

7700

CR \$7,196.80 warrants payable in school acctg. Should have been a CR to revenue acct.

Correct

CR \$264.06 daily adult sales revenue in school acctg

School Information				
Amount	School	School Fund	School Account	
56.75	91	110	62000	
4789.13	91	115	62000	
33.26	91	115	62000	
57.66	91	115	62000	
260.00	91	115	62000	
2000.00	91	112	62000	
264.06	91	112	1632	

Incorrect

7701

DR- warrants payable in school acctg. Should have been a DR to cash.

School Information				
Amount	School	School Fund	School Account	
37.50	92	210	62000	
139.20	92	215	62000	
4752.50	92	289	62000	
822.60	92	215	62000	

Incorrect

7701

CR warrants payable in school acctg. Should have been a CR to revenue acct.

School Information				
Amount	School	School Fund	School Account	
37.50	92	210	62000	
139.20	92	215	62000	
4752.50	92	289	62000	
822.60	92	215	62000	

6/20 adjustment to correct		School #	Fund	Acct #	Description	DR	CR
JV 2383 6/20			7700	212300	due to schools	7,460.86	
			7700	212300	due to schools		7,460.86
						<u>7,460.86</u>	<u>7,460.86</u>
	91	110	10100	cash	56.75		
	91	110	1599 (new)	GC corrections to py revenue			56.75
	91	115	10100	cash	5,140.05		
	91	115	1599 (new)	GC corrections to py revenue			5,140.05
	91	112	10100	cash	2,264.06		
	91	112	62000	warrants payable			264.06
	91	112	1599 (new)	GC corrections to py revenue			2,000.00
					<u>7,460.86</u>	<u>7,460.86</u>	
		7701	212300	due to schools	5,751.80		
		7701	212300	due to schools			5,751.80
					<u>5,751.80</u>	<u>5,751.80</u>	
	92	210	10100	cash	37.50		
	92	210	1599 (new)	GC corrections to py revenue			37.50
	92	215	10100	cash	961.80		
	92	215	1599 (new)	GC corrections to py revenue			961.80
	92	289	10100	cash	4,752.50		
	92	289	1599 (new)	GC corrections to py revenue			4,752.50
					<u>5,751.80</u>	<u>5,751.80</u>	

Correct for 7701
Based on JV note
See duplicate A1 entries in
accounting below

JV 1983 Journal Vouchers

JV 1983 Period (MM/YY) 7/15 Status Accepted Date Posted 10/

Trans. Type Debit \$ 7538.96 Credit \$ 7538.96 # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes To remove duplicate entries from the BMS

Recurring Recurring # (from) Maintain Recurring Info

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
High Schools	C	7538.96	7701	101000	0	1	0		0
High Schools	D	7538.96	7701	212300	0	2	0		0

Duplicate A1 entries in accounting

07/25/20 13:50:15		GLACIER COUNTY Detail Ledger Query -- with Cancellations For the Accounting Periods: 7/15 - 7/15				Page: 1 of 2 Report ID: L091	
Amounts between 7538.96-7538.96, Amounts between 7538.96-7538.96							
Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Post/Can Da	
7700 ELEMENTARY SCHOOLS							
101000 CASH							
A1 64560 1	ACADIA MT BPS-ELEM - ACH IN BANK 7/	ACADIA MT	7/15	7,538.96		09/03/15	
A1 64668 1	ACADIA MT - Browning High School	ACADIA MT	7/15	7,538.96		09/14/15	
				Account Total:			
					15,077.92		
212300 Due to Schools							
A1 64560 1	ACADIA MT BPS-ELEM - ACH IN BANK 7/	ACADIA MT	7/15		7,538.96	09/03/15	
A1 64668 1	ACADIA MT - Browning High School	ACADIA MT	7/15		7,538.96	09/14/15	
				Account Total:			
					15,077.92		
				Fund Total:			
				15,077.92	15,077.92		

Incorrect

7701
DR- warrants payable in school accting. Should have been a DR to revenue acct.

School Information				
Amount	School	School Fund	School Account	
7538.96	92	215	62000	

Incorrect

7701
CR-warrants payable in school accting. Should have been a CR to cash.

School Information				
Amount	School	School Fund	School Account	
7538.96	92	215	62000	

6/20 adjustment to correct

JV 2384 6/20

School #	Fund	Acct #	Description	DR	CR
	7701	212300	due to schools	7,538.96	
	7701	212300	due to schools		7,538.96
				7,538.96	7,538.96
92	215	1599 (new)	GC corrections to py revenue	7,538.96	
92	215	10100	cash		7,538.96
				7,538.96	7,538.96



07/28/16

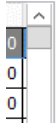
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Errors-School Ledger report

07/25/20 15:33:42	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 8 / 15	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$
IA 16	19803.63	0.00
JV 1989	0.00	-20274.69
JV 1991	45317.20	45481.16

IA 16 Journal Vouchers

IA 16 Period (MM/YY) 8/15 Status Accepted Date Posted 07/28/16

Trans. Type TRANSFER Debit \$ 51954.76 Credit \$ 51954.76 # of Lines 186

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST AUGUST 2015

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund Account	Obj	Line	Org	Notes	Pro
Interest Allocation	D	15247.35	7700 101000	0	155	0		0
Interest Allocation	C	15247.35	7700 101000	0	156	0		0
Interest Allocation	D	4556.28	7701 101000	0	157	0		0
Interest Allocation	C	4556.28	7701 101000	0	158	0		0

Incorrect for both 7700 & 7701
Lines 156 & 158 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information			
Amount	School	School Fund	School Account
118.56	91	101	10100
132.81	91	101	10100
488.14	91	101	10100

Correct
7700

CR interest on investments in
school accting

School Information			
Amount	School	School Fund	School Account
118.56	91	101	1510
132.81	91	101	1510
488.14	91	101	1510

Correct
7701

DR cash in school accting

School Information			
Amount	School	School Fund	School Account
120.70	92	201	10100
14.53	92	201	10100
163.29	92	201	10100

Correct
7701

CR interest on investments in
school accting

School Information			
Amount	School	School Fund	School Account
120.70	92	201	1510
14.53	92	201	1510
163.29	92	201	1510

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2385 6/20		7700	101000	cash	15,247.35	
		7700	212300	due to schools		15,247.35
					<u>15,247.35</u>	<u>15,247.35</u>
	91	101	1510	interest on investments	8,393.35	
	91	101	1510	interest on investments		8393.35
	91	182	1510	interest on investments	5,233.94	
	91	182	1510	interest on investments		5233.94
	151	101	1510	interest on investments	1,285.75	
	151	101	1510	interest on investments		1285.75
	501	101	1510	interest on investments	303.78	
	501	101	1510	interest on investments		303.78
	501	190	1510	interest on investments	0.06	
	501	190	1510	interest on investments		0.06
	641	101	1510	interest on investments	30.47	
	641	101	1510	interest on investments		30.47
					<u>15,247.35</u>	<u>15,247.35</u>
		7701	101000	cash	4,556.28	
		7701	212300	due to schools		4,556.28
					<u>4,556.28</u>	<u>4,556.28</u>
	92	201	1510	interest on investments	3,700.08	
	92	201	1510	interest on investments		3700.08
	92	289	1510	interest on investments	102.09	
	92	289	1510	interest on investments		102.09
	152	201	1510	interest on investments	754.11	
	152	201	1510	interest on investments		754.11
					<u>4,556.28</u>	<u>4,556.28</u>

JV 1989

Correct 7700
Based on JV note

Could not locate any A1's or other transactions in accounting to verify duplicate recording. See NOTE below.

Journal Vouchers

JV 1989 Period (MM/YY) 8/15 Status Accepted Date Posted 02/24/16

Trans. Type Debit \$ 20274.69 Credit \$ 20274.69 # of Lines 6

Should this JV Balance on Cash? Make Reversing JV?

Notes: Reverse duplicate Acadia ACH receipts and unbalanced ACH receipts per analysis in Tab E
D&D August Balancing

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
	C	10965.76	7700	101000	0	1	0		0
	D	10965.76	7700	212300	0	2	0		0
	C	4776.85	7700	101000	0	3	0		0
	D	4776.85	7700	212300	0	4	0		0
	C	4532.08	7700	101000	0	5	0		0
	D	4532.08	7700	212300	0	6	0		0

NOTE: Looked for duplicate A1's recorded in accounting 7/15 to 7/20 for \$10,965.76, \$4,776.85, \$4,532.08, a total amount of \$15,743.61, or total amount of \$20,274.69. No A1's found.

Action: County should review 7/15 & 8/15 bank statements to verify ACH deposit(s) of 10,966.76 and \$4,776.85 or a total of \$15,743.61 related to medicaid-CSCT and \$4,532.08 related to local source revenue for Elementary and then review accounting again to make sure deposit(s) was recorded twice.

Correct
7700

DR- medicaid-CSCT revenue in school actging.

School Information				
Amount	School	School Fund	School Account	
10965.76	91	115	3355	

School Information				
Amount	School	School Fund	School Account	
4776.85	91	115	3356	

Incorrect

7700
CR medicaid-CSCT revenue in school actging. Should have been a CR to cash.

School Information				
Amount	School	School Fund	School Account	
10965.76	91	115	3355	

School Information				
Amount	School	School Fund	School Account	
4776.85	91	115	3356	

Correct
7700

DR other revenue from local sources in school actging.

School Information				
Amount	School	School Fund	School Account	
4532.08	91	115	1900	

Incorrect

7700
CR other revenue from local sources in school actging. Should have been a CR to cash.

School Information				
Amount	School	School Fund	School Account	
4532.08	91	115	1900	

6/20 adjustment to correct		School #	Fund	Acct #	Description	DR	CR
JV 2386 6/20			7700	212300	due to schools	20,274.69	
			7700	212300	due to schools		20,274.09
						20,274.69	20,274.09
	91		115	1599 (new)	GC corrections to py revenue	10,965.76	
	91		115	10100	cash		10,965.76
	91		115	1599 (new)	GC corrections to py revenue	4,776.85	
	91		115	10100	cash		4,776.85
	91		112	1599 (new)	GC corrections to py revenue	4,532.08	
	91		112	10100	cash		4,532.08
						20,274.69	20,274.69

JV 1991

Correct for both 7700 and 7701
Based on JV note

Journal Vouchers
Journal Vouchers

JV 1991 Period (MM/YY) 8/15

Trans. Type TRANSFER Debit \$ 59290.26 Credit \$ 59290.26 # of Lines 12

Should this JV Balance on Cash? Make Reversing JV?

Status Accepted Date Posted 10/03/16

Notes to record unrecorded ach payments identified on the bankstatement

John Martz

Recurring

Recurring # (from)

Maintain Recurring Info

Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
	D	45317.20	7700	101000	0	1	0		0
	C	45317.20	7700	212300	0	2	0		0
	D	7272.66	2855	101000	0	3	0		0
	C	7272.66	2855	335080	0	4	0		0
	D	2211.03	2230	101000	0	5	0		0
	C	2211.03	2230	342050	0	6	0		0
	D	1850.13	2230	101000	0	7	0		0
	C	1850.13	2230	122000	0	8	0		0
	D	2475.28	1000	101000	0	9	0		0
	C	2475.28	1000	361000	0	10	0		0
	D	163.96	7701	101000	0	11	0		0
	C	163.96	7701	212300	0	12	0		0

Correct
7700

DR- cash in school accounting.

School Information				
Amount	School	School Fund	School Account	
45317.20	91	112	10100	^

Correct
7700

CR-federal school food reimb.
revenue in school accounting.

School Information				
Amount	School	School Fund	School Account	
45317.20	91	112	4550	^

Incorrect
7701

DR-other revenue from local
sources in school accounting.
Should have been a DR to cash.

School Information				
Amount	School	School Fund	School Account	
163.96	92	226	1900	^

Correct
7701

CR-other revenue from local
sources in school accounting.

School Information				
Amount	School	School Fund	School Account	
163.96	92	226	1900	^

6/20 adjustment to correct

JV 2387 6/20

School #	Fund	Acct #	Description	DR	CR
	7701	212300	due to schools	163.96	
	7701	212300	due to schools		163.96
				<hr/> 163.96	<hr/> 163.96
92	226	10100	cash	163.96	
92	226	1599 (new)	GC corrections to py revenue		163.96
				<hr/> 163.96	<hr/> 163.96





Browning





Errors-School Ledger report

07/26/20 10:10:32	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 9 / 15	Page: 1 Report ID: L163 System: SLedger
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Transaction	Sledger \$	Finance \$
IA 17	22148.93	0.00
JV 2022	0.00	7505.16
JV 2027	257465.00	-257465.00
JV 2036	0.00	285.00

IA 17 Journal Vouchers

IA: 17 Period (MM/YY): 9/15 Status: Accepted Date Posted: 07/28/16

Trans. Type: TRANSFER Debit \$: 57347.50 Credit \$: 57347.50 # of Lines: 180

Should this JV Balance on Cash? Make Reversing JV?

Notes: INTEREST SEPTEMBER 2015

Recurring Recurring # (from): [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Interest Allocation	D	17205.56	7700	101000	0	153	0		0
Interest Allocation	C	17205.56	7700	101000	0	154	0		0
Interest Allocation	D	4943.37	7701	101000	0	155	0		0
Interest Allocation	C	4943.37	7701	101000	0	156	0		0

Incorrect for both 7700 & 7701
 Lines 154 & 156 CR 101000 Cash.
 Should have been a CR to acct
 #212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
349.52	91	101	10100	
183.96	91	101	10100	
403.63	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
349.52	91	101	1510	
183.96	91	101	1510	
403.63	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
198.72	92	201	10100	
37.41	92	201	10100	
90.06	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
198.72	92	201	1510	
37.41	92	201	1510	
90.06	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2388 6/20		7700	101000	cash	17,205.56	
		7700	212300	due to schools		17,205.56
					<u>17,205.56</u>	<u>17,205.56</u>
	91	101	1510	interest on investments	9,356.32	
	91	101	1510	interest on investments		9,356.32
	91	182	1510	interest on investments	5,701.17	
	91	182	1510	interest on investments		5,701.17
	151	101	1510	interest on investments	1,805.85	
	151	101	1510	interest on investments		1,805.85
	501	101	1510	interest on investments	306.75	
	501	101	1510	interest on investments		306.75
	501	190	1510	interest on investments	0.07	
	501	190	1510	interest on investments		0.07
	641	101	1510	interest on investments	35.40	
	641	101	1510	interest on investments		35.40
					<u>17,205.56</u>	<u>17,205.56</u>
		7701	101000	cash	4,943.37	
		7701	212300	due to schools		4,943.37
					<u>4,943.37</u>	<u>4,943.37</u>
	92	201	1510	interest on investments	4,071.28	
	92	201	1510	interest on investments		4,071.28
	92	289	1510	interest on investments	111.52	
	92	289	1510	interest on investments		111.52
	152	201	1510	interest on investments	760.57	
	152	201	1510	interest on investments		760.57
					<u>4,943.37</u>	<u>4,943.37</u>

JV 2022 Adjustment to Cut Bank SD only

Incorrect 7700
Based on JV note,

Lines 2, 4, and 6 should have been a DR to cash and Lines 1, 3, and 5 should have been a CR to #212300 due to schools.

Lines 7, 9, 11, and 13 should have been a DR to expenditures and Lines 8, 10, 12, and 14 should have been a CR to cash.

JV 2027 Journal Vouchers

JV Period (MM/YY) Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes

Recurring Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
	D	257415.00	7700	212300	0	1	0		0
	C	257415.00	7700	101000	0	2	0		0
	D	25.00	7700	212300	0	3	0		0
	C	25.00	7700	101000	0	4	0		0
	D	25.00	7700	212300	0	5	0		0
	C	25.00	7700	101000	0	6	0		0
	C	195000.00	3050	490100	610	7	0		0
	D	195000.00	3050	101000	0	8	0		0
	C	62415.00	3050	490100	620	9	0		0
	D	62415.00	3050	101000	0	10	0		0
	C	25.00	1000	410500	300	11	0		0
	D	25.00	1000	101000	0	12	0		0
	C	25.00	1000	410500	300	13	0		0
	D	25.00	1000	101000	0	14	0		0

Correct 7700
DR- cash in school accounting.

School Information			
Amount	School	School Fund	School Account
257415.00	91	101	10100

Correct 7700
CR-warrants payable in school accounting.(TC orginally DR warrants payable as opposed to debt service expenditure)

School Information			
Amount	School	School Fund	School Account
257415.00	91	101	62000

9/15

DR- cash in school accounting.

School Information				
Amount	School	School Fund	School Account	^
25.00	91	101	10100	

CR-warrants payable in school accounting. (TC orginally DR warrants payable as opposed to wire fee expenditure)

School Information				
Amount	School	School Fund	School Account	^
25.00	91	101	62000	

DR- cash in school accounting.

School Information				
Amount	School	School Fund	School Account	^
25.00	91	101	10100	

CR-warrants payable in school accounting. (TC orginally DR warrants payable as opposed to wire fee expenditure)

School Information				
Amount	School	School Fund	School Account	^
25.00	91	101	62000	

6/20 adjustment to correct

JV 2390 6/20

School #	Fund	Acct #	Description	DR	CR
	7700	101000	cash	257,465.00	
	7700	212300	due to schools		257,465.00
				<u>257,465.00</u>	<u>257,465.00</u>
91	101	62000	warrants payable	257,465.00	
91	101	62000	warrants payable		257,465.00
				<u>257,465.00</u>	<u>257,465.00</u>

6/20 Adjustment to correct

JV 2390 6/20

Fund Name/School #	Fund #	Account #	Description	DR	CR
GO Bond	3050	271500	prior period adjustment (debt service expenditures)	257,415.00	
GO Bond	3050	101000	cash		257,415.00
General	1000	271500	prior period adjustment (wire fees expenditures)	50.00	
General	1000	101000	cash		50.00
	7700	101000	cash	257,465.00	
	7700	212300	due to schools		257,465.00
91	101	62000	warrants payable	257,465.00	
91	101	62000	warrants payable		257,465.00

JV 2036 Adjustment to East Glacier SD only





Errors-School Ledger report

07/27/20 10:40:05	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 10 / 15	Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledqer \$</u>	<u>Finance \$</u>
IA 18	5249.20	0.00
JV 2045	0.00	96517.54

IA 18 Journal Vouchers

IA 18 Period (MM/YY) 10/15 Status Accepted Date Posted 07/28

Trans. Type TRANSFER Debit \$ 13481.28 Credit \$ 13481.28 # of Lines 154

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST OCTOBER 2015

Recurring Recurring # (from) [Maintain Recurring Info](#)

Incorrect for both 7700 & 7701
Lines 130 & 132 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Interest Allocation	D	3993.84	7700	101000	0	129	0		0
Interest Allocation	C	3993.84	7700	101000	0	130	0		0
Interest Allocation	D	1255.36	7701	101000	0	131	0		0
Interest Allocation	C	1255.36	7701	101000	0	132	0		0

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
75.71	91	101	10100	
38.30	91	101	10100	
95.70	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
75.71	91	101	1510	
38.30	91	101	1510	
95.70	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
41.43	92	201	10100	
5.44	92	201	10100	
21.42	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
41.43	92	201	1510	
5.44	92	201	1510	
21.42	92	201	1510	

6/20 adjustment to correct		School #	Fund	Acct #	Description	DR	CR
JV 2392 6/20			7700	101000	cash	3,993.84	
			7700	212300	due to schools		3,993.84
						<u>3,993.84</u>	<u>3,993.84</u>
		91	101	1510	interest on investments	2,100.53	
		91	101	1510	interest on investments		2,100.53
		91	182	1510	interest on investments	1,316.01	
		91	182	1510	interest on investments		1,316.01
		151	101	1510	interest on investments	498.44	
		151	101	1510	interest on investments		498.44
		501	101	1510	interest on investments	70.93	
		501	101	1510	interest on investments		70.93
		501	190	1510	interest on investments	0.02	
		501	190	1510	interest on investments		0.02
		641	101	1510	interest on investments	7.91	
		641	101	1510	interest on investments		7.91
						<u>3,993.84</u>	<u>3,993.84</u>
			7701	101000	cash	1,255.36	
			7701	212300	due to schools		1,255.36
						<u>1,255.36</u>	<u>1,255.36</u>
		92	201	1510	interest on investments	997.17	
		92	201	1510	interest on investments		997.17
		92	289	1510	interest on investments	28.30	
		92	289	1510	interest on investments		28.30
		152	201	1510	interest on investments	229.89	
		152	201	1510	interest on investments		229.89
						<u>1,255.36</u>	<u>1,255.36</u>

JV 2045

Correct for both 7700 & 7701
Based on JV note

Total pmt	\$	209,320.19
County	\$	(72,864.36)
Schools	\$	136,455.83
7820	\$	(23,443.86)
7830	\$	(10,193.89)
7840	\$	(6,300.54)
7700	\$	(15,377.61)
7701	\$	(6,168.37)
7700	\$	(322.21)
7700	\$	(43,223.31)
7701	\$	(31,426.04)
\$		-

Journal Vouchers

JV **2045** Period (MM/YY) **10/15** Status **Accepted** Date Posted **09/28**

Trans. Type **TRANSFER** Debit \$ **418640.38** Credit \$ **418640.38** # of Lines **20**

Should this JV Balance on Cash? Make Reversing JV?

Notes: To Transfer COGS 1st Quarter 2015 from Sept 2015 Recon to County Gov't and Schools.
Reposted 9/28/16 to reverse entries.

Recurring Recurring # (from) [Maintain Recurring Info](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
	C	15377.61	7700	212300	0	11	0		0
	D	15377.61	7700	101000	0	12	0		0
	C	6168.37	7701	212300	0	13	0		0
	D	6168.37	7701	101000	0	14	0		0
	C	322.21	7700	212300	0	15	0		0
	D	322.21	7700	101000	0	16	0		0
	C	43223.31	7700	212300	0	17	0		0
	D	43223.31	7700	101000	0	18	0		0
	C	31426.04	7701	212300	0	19	0		0
	D	31426.04	7701	101000	0	20	0		0

Incorrect
7700
DR- montana oil & gas revenue in school accting. Should have been a DR to cash.

School Information			
Amount	School	School Fund	School Account
15377.61	91	129	3460

Correct
7700
CR montana oil & gas revenue in school accting.

School Information			
Amount	School	School Fund	School Account
15377.61	91	129	3460

Incorrect
7701
DR- montana oil & gas revenue in school accting. Should have been a DR to cash.

School Information			
Amount	School	School Fund	School Account
6168.37	92	229	3460

Correct
7701
CR montana oil & gas revenue in school accting.

School Information			
Amount	School	School Fund	School Account
6168.37	92	229	3460

Incorrect
7700

School Information			
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Correct
7700

School Information			
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DR- montana oil & gas revenue in school accting. Should have been a DR to cash.

Amount	School	School Fund	School Account
322.21	501	129	3460

Incorrect

7700

DR- montana oil & gas revenue in school accting. Should have been a DR to cash.

School Information			
Amount	School	School Fund	School Account
43223.31	151	129	3460

Incorrect

7701

DR- montana oil & gas revenue in school accting. Should have been a DR to cash.

School Information			
Amount	School	School Fund	School Account
31426.04	152	229	3460

CR montana oil & gas revenue in school accting.

Amount	School	School Fund	School Account
322.21	501	129	3460

Correct

7700

CR montana oil & gas revenue in school accting.

School Information			
Amount	School	School Fund	School Account
43223.31	151	129	3460

Correct

7701

CR montana oil & gas revenue in school accting.

School Information			
Amount	School	School Fund	School Account
31426.04	152	229	3460

6/20 adjustment to correct

JV 2393 6/20

School #	Fund	Acct #	Description	DR	CR
	7700	212300	due to schools	58,923.13	
	7700	212300	due to schools		58,923.13
				<u>58,923.13</u>	<u>58,923.13</u>
91	129	1599 (new)	GC corrections to py revenue		15,377.61
91	129	10100	cash	15,377.61	
501	129	1599 (new)	GC corrections to py revenue		322.21
501	129	10100	cash	322.21	
151	129	1599 (new)	GC corrections to py revenue		43,223.31
151	129	10100	cash	43,223.31	
				<u>58,923.13</u>	<u>58,923.13</u>
	7701	212300	due to schools	37,594.41	
	7701	212300	due to schools		37,594.41
				<u>37,594.41</u>	<u>37,594.41</u>
92	229	1599 (new)	GC corrections to py revenue		6,168.37
92	229	10100	cash	6,168.37	
152	229	1599 (new)	GC corrections to py revenue		31,426.04
152	229	10100	cash	31,426.04	
				<u>37,594.41</u>	<u>37,594.41</u>



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Errors-School Ledger report

07/27/20 16:34:20	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 11 / 15	Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledger \$</u>	<u>Finance \$</u>
IA 19	15190.37	0.00

IA 19 Journal Vouchers

IA 19 Period (MM/YY) 11/15 Status Accepted Date Posted 07/28/16

Trans. Type TRANSFER Debit \$ 37920.22 Credit \$ 37920.22 # of Lines 162

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST NOVEMBER 2015

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	11069.56	7700	101000	0	133	0		0
Interest Allocation	C	11069.56	7700	101000	0	134	0		0
Interest Allocation	D	4120.81	7701	101000	0	135	0		0
Interest Allocation	C	4120.81	7701	101000	0	136	0		0

Incorrect for both 7700 & 7701
Lines 134 & 136 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
1.93	91	101	10100	
68.91	91	101	10100	
244.87	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
1.93	91	101	1510	
68.91	91	101	1510	
244.87	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
29.42	92	201	10100	
55.21	92	201	10100	
0.46	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
29.42	92	201	1510	
55.21	92	201	1510	
0.46	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2394 6/20		7700	101000	cash	11,069.56	
		7700	212300	due to schools		11,069.56
					<u>11,069.56</u>	<u>11,069.56</u>
	91	101	1510	interest on investments	6,850.43	
	91	101	1510	interest on investments		6,850.43
	91	182	1510	interest on investments	3,193.57	
	91	182	1510	interest on investments		3,193.57
	151	101	1510	interest on investments	643.19	
	151	101	1510	interest on investments		643.19
	501	101	1510	interest on investments	362.67	
	501	101	1510	interest on investments		362.67
	501	190	1510	interest on investments	0.04	
	501	190	1510	interest on investments		0.04
	641	101	1510	interest on investments	19.66	
	641	101	1510	interest on investments		19.66
					<u>11,069.56</u>	<u>11,069.56</u>
		7701	101000	cash	4,120.81	
		7701	212300	due to schools		4,120.81
					<u>4,120.81</u>	<u>4,120.81</u>
	92	201	1510	interest on investments	3,556.72	
	92	201	1510	interest on investments		3556.72
	92	289	1510	interest on investments	76.63	
	92	289	1510	interest on investments		76.63
	152	201	1510	interest on investments	487.46	
	152	201	1510	interest on investments		487.46
					<u>4,120.81</u>	<u>4,120.81</u>





Errors-School Ledger report

07/27/20 18:00:49	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 12 / 15		Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$	
IA 21	11751.93	0.00	

IA 21 Journal Vouchers

IA 21 Period (MM/YY) 12/15 Status Accepted Date Posted 07/28/16

Trans. Type TRANSFER Debit \$ 30324.86 Credit \$ 30324.86 # of Lines 152

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST DECEMBER 2015

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	8553.97	7700	101000	0	121	0		
Interest Allocation	C	8553.97	7700	101000	0	122	0		
Interest Allocation	D	3197.96	7701	101000	0	123	0		
Interest Allocation	C	3197.96	7701	101000	0	124	0		

Incorrect for both 7700 & 7701
Lines 122 & 124 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

Amount	School	School Fund	School Account
304.64	91	101	10100
47.75	91	101	10100
191.72	91	101	10100

Correct
7700

CR interest on investments in
school accting

Amount	School	School Fund	School Account
304.64	91	101	1510
47.75	91	101	1510
191.72	91	101	1510

Correct
7701

DR cash in school accting

Amount	School	School Fund	School Account
155.66	92	201	10100
44.76	92	201	10100
0.50	92	201	10100

Correct
7701

CR interest on investments in
school accting

Amount	School	School Fund	School Account
155.66	92	201	1510
44.76	92	201	1510
0.50	92	201	1510

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2395 6/20		7700	101000	cash	8,553.97	
		7700	212300	due to schools		8,553.97
					<u>8,553.97</u>	<u>8,553.97</u>
	91	101	1510	interest on investments	5,332.38	
	91	101	1510	interest on investments		5,332.38
	91	182	1510	interest on investments	2,401.69	
	91	182	1510	interest on investments		2,401.69
	151	101	1510	interest on investments	629.69	
	151	101	1510	interest on investments		629.69
	501	101	1510	interest on investments	168.80	
	501	101	1510	interest on investments		168.80
	501	190	1510	interest on investments	0.03	
	501	190	1510	interest on investments		0.03
	641	101	1510	interest on investments	21.38	
	641	101	1510	interest on investments		21.38
					<u>8,553.97</u>	<u>8,553.97</u>
		7701	101000	cash	3,197.96	
		7701	212300	due to schools		3,197.96
					<u>3,197.96</u>	<u>3,197.96</u>
	92	201	1510	interest on investments	2,695.06	
	92	201	1510	interest on investments		2,695.06
	92	289	1510	interest on investments	60.04	
	92	289	1510	interest on investments		60.04
	152	201	1510	interest on investments	442.86	
	152	201	1510	interest on investments		442.86
					<u>3,197.96</u>	<u>3,197.96</u>





Errors-School Ledger report

07/28/20 12:10:27	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 1 / 16	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledqer \$	Finance \$
IA 22	21022.69	0.00

IA 22 Journal Vouchers (1)

IA 22 Period (MM/YY) 1/16 Status Accepted Date Posted 07/29/16

Trans. Type TRANSFER Debit \$ 58699.98 Credit \$ 58699.98 # of Lines 166

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST JANUARY 2016

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	15083.84	7700	101000	0	133	0		0
Interest Allocation	C	15083.84	7700	101000	0	134	0		0
Interest Allocation	D	5938.85	7701	101000	0	135	0		0
Interest Allocation	C	5938.85	7701	101000	0	136	0		0

Incorrect for both 7700 & 7701
Lines 134 & 136 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
590.14	91	101	10100	
120.73	91	101	10100	
401.85	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
590.14	91	101	1510	
120.73	91	101	1510	
401.85	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
288.71	92	201	10100	
48.36	92	201	10100	
108.75	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
288.71	92	201	1510	
48.36	92	201	1510	
108.75	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2396 6/20		7700	101000	cash	15,083.84	
		7700	212300	due to schools		15,083.84
					<u>15,083.84</u>	<u>15,083.84</u>
	91	101	1510	interest on investments	9,231.50	
	91	101	1510	interest on investments		9,231.50
	91	182	1510	interest on investments	4,083.94	
	91	182	1510	interest on investments		4,083.94
	151	101	1510	interest on investments	1,374.93	
	151	101	1510	interest on investments		1,374.93
	501	101	1510	interest on investments	346.55	
	501	101	1510	interest on investments		346.55
	501	190	1510	interest on investments	0.05	
	501	190	1510	interest on investments		0.05
	641	101	1510	interest on investments	46.87	
	641	101	1510	interest on investments		46.87
					<u>15,083.84</u>	<u>15,083.84</u>
		7701	101000	cash	5,938.85	
		7701	212300	due to schools		5,938.85
					<u>5,938.85</u>	<u>5,938.85</u>
	92	201	1510	interest on investments	4,855.52	
	92	201	1510	interest on investments		4,855.52
	92	289	1510	interest on investments	111.24	
	92	289	1510	interest on investments		111.24
	152	201	1510	interest on investments	972.09	
	152	201	1510	interest on investments		972.09
					<u>5,938.85</u>	<u>5,938.85</u>





Errors-School Ledger report

07/28/20 12:35:16	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 2 / 16	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$
IA 23	14428.55	0.00

IA 23 Journal Vouchers (1)

IA 23 Period (MM/YY) 2/16 Status Accepted Date Posted 07/29/16

Trans. Type TRANSFER Debit \$ 39843.08 Credit \$ 39843.08 # of Lines 136

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	10415.08	7700	101000	0	117	0		0
Interest Allocation	C	10415.08	7700	101000	0	118	0		0
Interest Allocation	D	4013.47	7701	101000	0	119	0		0
Interest Allocation	C	4013.47	7701	101000	0	120	0		0

Incorrect for both 7700 & 7701
Lines 118 & 120 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
372.91	91	101	10100	
65.40	91	101	10100	
285.78	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
372.91	91	101	1510	
65.40	91	101	1510	
285.78	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
189.68	92	201	10100	
19.84	92	201	10100	
76.96	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
189.68	92	201	1510	
19.84	92	201	1510	
76.96	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2397 6/20		7700	101000	cash	10,415.08	
		7700	212300	due to schools		
					<u>10,415.08</u>	<u>-</u>
	91	101	1510	interest on investments	6,357.30	
	91	101	1510	interest on investments		6,357.30
	91	182	1510	interest on investments	2,796.27	
	91	182	1510	interest on investments		2,796.27
	151	101	1510	interest on investments	977.63	
	151	101	1510	interest on investments		977.63
	501	101	1510	interest on investments	249.69	
	501	101	1510	interest on investments		249.69
	501	190	1510	interest on investments	0.04	
	501	190	1510	interest on investments		0.04
	641	101	1510	interest on investments	34.15	
	641	101	1510	interest on investments		34.15
					<u>10,415.08</u>	<u>10,415.08</u>
		7701	101000	cash	4,013.47	
		7701	212300	due to schools		
					<u>4,013.47</u>	<u>-</u>
	92	201	1510	interest on investments	3,238.29	
	92	201	1510	interest on investments		3,238.29
	92	289	1510	interest on investments	82.33	
	92	289	1510	interest on investments		82.33
	152	201	1510	interest on investments	692.85	
	152	201	1510	interest on investments		692.85
					<u>4,013.47</u>	<u>4,013.47</u>





Errors-School Ledger report

07/28/20 12:59:26	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 3 / 16	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledqer \$	Finance \$
IA 24	11593.10	0.00

IA 24 Journal Vouchers (1)

IA 24 Period (MM/YY) 3/16 Status Accepted Date Posted 07/29/16

Trans. Type TRANSFER Debit \$ 30289.60 Credit \$ 30289.60 # of Lines 134

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST MARCH 2016

Recurring Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	8266.51	7700	101000	0	121	0		0
Interest Allocation	C	8266.51	7700	101000	0	122	0		0
Interest Allocation	D	3326.59	7701	101000	0	123	0		0
Interest Allocation	C	3326.59	7701	101000	0	124	0		0

Incorrect for both 7700 & 7701
Lines 122 & 124 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
238.93	91	101	10100	
56.61	91	101	10100	
213.29	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
238.93	91	101	1510	
56.61	91	101	1510	
213.29	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
128.80	92	201	10100	
16.89	92	201	10100	
55.92	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
128.80	92	201	1510	
16.89	92	201	1510	
55.92	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2398 6/20		7700	101000	cash	8,266.51	
		7700	212300	due to schools		8,266.51
					<u>8,266.51</u>	<u>8,266.51</u>
	91	101	1510	interest on investments	5,188.61	
	91	101	1510	interest on investments		5,188.61
	91	182	1510	interest on investments	1,997.42	
	91	182	1510	interest on investments		1,997.42
	151	101	1510	interest on investments	863.17	
	151	101	1510	interest on investments		863.17
	501	101	1510	interest on investments	196.39	
	501	101	1510	interest on investments		196.39
	501	190	1510	interest on investments	0.03	
	501	190	1510	interest on investments		0.03
	641	101	1510	interest on investments	20.89	
	641	101	1510	interest on investments		20.89
					<u>8,266.51</u>	<u>8,266.51</u>
		7701	101000	cash	3,326.59	
		7701	212300	due to schools		3,326.59
					<u>3,326.59</u>	<u>3,326.59</u>
	92	201	1510	interest on investments	2,675.71	
	92	201	1510	interest on investments		2,675.71
	92	289	1510	interest on investments	59.73	
	92	289	1510	interest on investments		59.73
	152	201	1510	interest on investments	591.15	
	152	201	1510	interest on investments		591.15
					<u>3,326.59</u>	<u>3,326.59</u>





Errors-School Ledger report

07/28/20 18:01:43	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 4 / 16	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledqer \$	Finance \$
IA 25	3294.66	0.00

IA 25 Journal Vouchers (1)

IA 25 Period (MM/YY) 4/16 Status Accepted Date Posted 07/29/16

Trans. Type TRANSFER Debit \$ 8583.66 Credit \$ 8583.66 # of Lines 140

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST APRIL 2016

Recurring Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	2259.71	7700	101000	0	127	0		0
Interest Allocation	C	2259.71	7700	101000	0	128	0		0
Interest Allocation	D	1034.95	7701	101000	0	129	0		0
Interest Allocation	C	1034.95	7701	101000	0	130	0		0

Incorrect for both 7700 & 7701
Lines 128 & 130 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
54.67	91	101	10100	
12.58	91	101	10100	
60.50	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
54.67	91	101	1510	
12.58	91	101	1510	
60.50	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
31.88	92	201	10100	
2.27	92	201	10100	
15.92	92	201	10100	

Correct
7701

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
31.88	92	201	1510	
2.27	92	201	1510	
15.92	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2399 6/20		7700	101000	cash	2,259.71	
		7700	212300	due to schools		2,259.71
					<u>2,259.71</u>	<u>2,259.71</u>
	91	101	1510	interest on investments	1,481.45	
	91	101	1510	interest on investments		1,481.45
	91	182	1510	interest on investments	474.16	
	91	182	1510	interest on investments		474.16
	151	101	1510	interest on investments	243.67	
	151	101	1510	interest on investments		299.19
	501	101	1510	interest on investments	55.52	
	501	101	1510	interest on investments		55.52
	501	190	1510	interest on investments	0.01	
	501	190	1510	interest on investments		0.01
	641	101	1510	interest on investments	4.90	
	641	101	1510	interest on investments		4.90
					<u>2,259.71</u>	<u>2,315.23</u>
		7701	101000	cash	1,034.95	
		7701	212300	due to schools		1,034.95
					<u>1,034.95</u>	<u>1,034.95</u>
	92	201	1510	interest on investments	850.83	
	92	201	1510	interest on investments		850.83
	92	289	1510	interest on investments	17.21	
	92	289	1510	interest on investments		17.21
	152	201	1510	interest on investments	166.91	
	152	201	1510	interest on investments		166.91
					<u>1,034.95</u>	<u>1,034.95</u>





Errors-School Ledger report

07/28/20 18:34:24	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 5 / 16	Page: 1 Report ID: L163 System: SLedger
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Transaction	Sledqer \$	Finance \$
IA 26	5239.13	0.00
JV 2046	1253.92	-1253.92

IA 26 Journal Vouchers

IA 26 Period (MM/YY) 5/16 Status Accepted Date Posted 07/29/16

Trans. Type TRANSFER Debit \$ 13835.10 Credit \$ 13835.10 # of Lines 142

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST MAY 2016

Recurring Recurring # (from) Maintain Recurring Info Export

Incorrect for both 7700 & 7701
 Lines 130 & 132 CR 101000 Cash.
 Should have been a CR to acct
 #212300 Due to Schools

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	3591.28	7700	101000	0	129	0		0
Interest Allocation	C	3591.28	7700	101000	0	130	0		0
Interest Allocation	D	1647.85	7701	101000	0	131	0		0
Interest Allocation	C	1647.85	7701	101000	0	132	0		0

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
19.11	91	101	10100	
9.01	91	101	10100	
102.25	91	101	10100	

Correct
7700

CR interest on investments in school accting

School Information				
Amount	School	School Fund	School Account	
24.42	92	201	10100	
26.94	92	201	10100	
1.31	92	201	10100	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
19.11	91	101	1510	
9.01	91	101	1510	
102.25	91	101	1510	

Correct
7701

CR interest on investments in school accting

School Information				
Amount	School	School Fund	School Account	
24.42	92	201	1510	
26.94	92	201	1510	
1.31	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2400 6/20		7700	101000	cash	3,591.28	
		7700	212300	due to schools		3,591.28
					<u>3,591.28</u>	<u>3,591.28</u>
	91	101	1510	interest on investments	2,286.31	
	91	101	1510	interest on investments		2,286.31
	91	182	1510	interest on investments	799.51	
	91	182	1510	interest on investments		799.51
	151	101	1510	interest on investments	411.90	
	151	101	1510	interest on investments		411.90
	501	101	1510	interest on investments	85.45	
	501	101	1510	interest on investments		85.45
	501	190	1510	interest on investments	0.01	
	501	190	1510	interest on investments		0.01
	641	101	1510	interest on investments	8.10	
	641	101	1510	interest on investments		8.10
					<u>3,591.28</u>	<u>3,591.28</u>
		7701	101000	cash	1,647.85	
		7701	212300	due to schools		1,647.85
					<u>1,647.85</u>	<u>1,647.85</u>
	92	201	1510	interest on investments	1,336.01	
	92	201	1510	interest on investments		1,336.01
	92	289	1510	interest on investments	29.67	
	92	289	1510	interest on investments		29.67
	152	201	1510	interest on investments	282.17	
	152	201	1510	interest on investments		282.17
					<u>1,647.85</u>	<u>1,647.85</u>

JV 2046 Adjustment to East Glacier SD only



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Errors-School Ledger report

07/28/20 22:18:24		GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 6 / 16	
Transaction	Sledqer \$	Finance \$	
IA 27	20803.11	0.00	
TC 9505	0.00	-1236727.41	

IA 27 Journal Vouchers

IA 27 Period (MM/YY) 6/16 Status Accepted Date Posted 07/29/16

Trans. Type TRANSFER Debit \$ 57640.28 Credit \$ 57640.28 # of Lines 154

Should this JV Balance on Cash? Make Reversing JV?

Notes INTEREST JUNE 2016

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
Interest Allocation	D	14235.19	7700	101000	0	133	0		0
Interest Allocation	C	14235.19	7700	101000	0	134	0		0
Interest Allocation	D	6567.92	7701	101000	0	135	0		0
Interest Allocation	C	6567.92	7701	101000	0	136	0		0

Incorrect for both 7700 & 7701
Lines 134 & 136 CR 101000 Cash.
Should have been a CR to acct
#212300 Due to Schools

Correct
7700

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
646.10	91	101	10100	
31.27	91	101	10100	
412.43	91	101	10100	

Correct
7700

CR interest on investments in
school accting

School Information				
Amount	School	School Fund	School Account	
646.10	91	101	1510	
31.27	91	101	1510	
412.43	91	101	1510	

Correct
7701

DR cash in school accting

School Information				
Amount	School	School Fund	School Account	
304.27	92	201	10100	
113.34	92	201	10100	
7.13	92	201	10100	

Correct
7701

CR interest on investments in
school accting

Amount	School	School Fund	School Account	
304.27	92	201	1510	
113.34	92	201	1510	
7.13	92	201	1510	
86.25	92	201	1510	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2402 6/20		7700	101000	cash	14,235.19	
		7700	212300	due to schools		14,235.19
					<u>14,235.19</u>	<u>14,235.19</u>
	91	101	1510	interest on investments	9,141.11	
	91	101	1510	interest on investments		9,141.11
	91	182	1510	interest on investments	3,008.03	
	91	182	1510	interest on investments		3,008.03
	151	101	1510	interest on investments	1,777.07	
	151	101	1510	interest on investments		1,777.07
	501	101	1510	interest on investments	287.52	
	501	101	1510	interest on investments		287.52
	501	190	1510	interest on investments	0.05	
	501	190	1510	interest on investments		0.05
	641	101	1510	interest on investments	21.41	
	641	101	1510	interest on investments		21.41
					<u>14,235.19</u>	<u>14,235.19</u>
		7701	101000	cash	6,567.92	
		7701	212300	due to schools		6,567.92
					<u>6,567.92</u>	<u>6,567.92</u>
	92	201	1510	interest on investments	5,226.12	
	92	201	1510	interest on investments		5,226.12
	92	289	1510	interest on investments	113.69	
	92	289	1510	interest on investments		113.69
	152	201	1510	interest on investments	1,228.11	
	152	201	1510	interest on investments		1,228.11
					<u>6,567.92</u>	<u>6,567.92</u>

TC 9505 Adjustment to Cut Bank School only



Errors-School Ledger report

07/30/20 14:55:19	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 13 / 16	Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledger \$</u>	<u>Finance \$</u>
JV 2070	-324659.67	-422358.63
JV 2075	0.00	79634.19

JV 2070 Adjustment to Cut Bank Schools only

JV 2075 Journal Vouchers

JV 2075 Period (MM/YY) 13/16 Status Accepted Date Posted 06/20/17

Trans. Type [] Debit \$ 79634.19 Credit \$ 79634.19 # of Lines 8

Should this JV Balance on Cash? Make Reversing JV?

Notes To Reverse TC's: 1854, 2435 & 1815

Recurring Recurring # (from) [] [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
TC 1854	D	22795.19	7701	101000	0	1	0		0
TC 1854	C	22795.19	7701	212300	0	2	0		0
TC 1854	D	18559.00	7701	101000	0	3	0		0
TC 1854	C	18559.00	7701	212300	0	4	0		0
TC 2435	D	19287.00	7701	101000	0	5	0		0
TC 2435	C	19287.00	7701	212300	0	6	0		0
TC 2284	D	18993.00	7701	101000	0	7	0		0
TC 2284	C	18993.00	7701	212300	0	8	0		0

Correct
Based on JV note

Correct
7701

School Information

Incorrect
7701

School Information

13/16 Fiscal Year Ending 2016

DR cash in school accting

Amount	School	School Fund	School Account
22795.19	92	286	10100

CR cash in school accounting.
Should have been a CR to 62000 warrants payable.

Amount	School	School Fund	School Account
22795.19	92	286	10100

Correct
7701

DR cash in school accting

School Information			
Amount	School	School Fund	School Account
18559.00	92	286	10100

Incorrect
7701

CR cash in school accounting.
Should have been a CR to 62000 warrants payable.

School Information			
Amount	School	School Fund	School Account
18559.00	92	286	10100

Correct
7701

DR cash in school accting

School Information			
Amount	School	School Fund	School Account
19287.00	92	286	10100

Incorrect
7701

CR cash in school accounting.
Should have been a CR to 62000 warrants payable.

School Information			
Amount	School	School Fund	School Account
19287.00	92	286	10100

Correct
7701

DR cash in school accting

School Information			
Amount	School	School Fund	School Account
18993.00	92	286	10100

Incorrect
7701

CR cash in school accounting.
Should have been a CR to 62000 warrants payable.

School Information			
Amount	School	School Fund	School Account
18993.00	92	286	10100

TC 1854

Treasurers Disbursements

TC# Period (MM/YY) Payee

Amount Status

Check Date Date Posted

of Lines

Notes

Recurring Recurring # (from)

Line	Description	Amount	Fund	Debit Account	Obj	Cr Account	Proj	Notes	Org
1	STATE OF MT MT TAX PYMT	18559.00	7701	212300	0	101000	0		0
2	MPERA RETIREMENT SD0690	22795.19	7701	212300	0	101000	0		0

TC 1854 entries in school ledger

Correct

DR warrants payable in school accting

School Information			
Amount	School	School Fund	School Account
18559.00	92	286	62000

TC 1854 entries in school ledger

Correct

CR cash in school accting

13/16 Fiscal Year Ending 2016

School Information			
Amount	School	School Fund	School Account
22795.19	92	286	62000

Correct
DR warrants payable in school
accting

Correct
CR cash in school accting

TC 2435

Treasurers Disbursements

Payee

TC# Period (MM/YY)

Amount Status

Check Date Date Posted

of Lines

Notes

Recurring Recurring # (from)

Line	Description	Amount	Fund	Debit Account	Obj	Cr Account	Proj	Notes	Org
1	STATE OF MONTANA TAX PAYMENT	19287.00	7701	212300	0	101000	0		0

TC 2435 entries in school ledger
Correct
DR warrants payable in school
accting

School Information			
Amount	School	School Fund	School Account
19287.00	92	286	62000

TC 2435 entries in school ledger
Correct
CR cash in school accting

TC 2284

Treasurers Disbursements

Payee

TC# Period (MM/YY)

Amount Status

Check Date Date Posted

of Lines

Notes

Notes STATE OF MONTANA MT TAX PMT 4051829002WTH 10/07/15

Recurring Recurring # (from) [Maintain Recurring Info](#)

[View Scanned](#)

[Scan](#)

Line	Description	Amount	Fund	Debit Account	Obj	Cr Account	Proj	Notes	Org
1	STATE OF MONTANA TAX PAYMENT	18993.00	7701	212300	0	101000	0		0

TC 2435 entries in school ledger
Correct
 DR warrants payable in school
 accting

School Information			
Amount	School	School Fund	School Account
18993.00	92	286	62000

TC 2435 entries in school ledger
Correct
 CR cash in school accting

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2418 in 6/20		7701	212300	due to schools	79,634.19	
		7701	212300	due to schools		79,634.19
					<hr/> 79,634.19	<hr/> 79,634.19
	92	286	10100	cash	79,634.19	
	92	286	62000	warrants payable		79,634.19
					<hr/> 79,634.19	<hr/> 79,634.19

JV's made that balanced



Errors-School Ledger report

07/29/20 13:51:45	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 10 / 16	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$
JV 2056	0.00	123.60

Correct

JV 2056 Journal Vouchers

JV Period (MM/YY) Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes: This is to correct D&D's erroneous posting of funds to the Airport (Lines 85 and 86 of JV 1952) to 360001. Of the original amount of \$835.43, \$602.65 AND \$123.60 went to Browning Schools and \$232.78 to 360001.

Recurring Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
	C	232.78	7260	101000	0	1	0		0
	D	232.78	7260	212100	0	2	0		0
	D	109.18	1000	101000	0	3	0		0
	C	109.18	1000	360001	0	4	0		0
	D	74.16	7700	101000	0	5	0		0
	C	74.16	7700	212300	0	6	0		0
	D	49.44	7701	101000	0	7	0		0
	C	49.44	7701	212300	0	8	0		0

Incorrect
7700

DR- other revenue from local sources in school acctg. Should have DR cash.

School Information			
Amount	School	School Fund	School Account
74.16	91	110	1900

Correct
7700

CR- other revenue from local sources in school acctg.

School Information			
Amount	School	School Fund	School Account
74.16	91	110	1900

Incorrect
7701

School Information			
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Correct
7701

School Information			
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10/16

DR- other revenue from local sources in school accting. Should have DR cash.

Amount	School	School Fund	School Account
49.44	92	210	1900

CR- other revenue from local sources in school accting.

Amount	School	School Fund	School Account
49.44	92	210	1900

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2404 6/20		7700	212300	due to schools	74.16	
		7700	212300	due to schools		74.16
	91	110	10100	cash	74.16	
	91	110	1599 (new)	GC corrections to py revenue		74.16
					74.16	74.16
		7701	212300	due to schools	49.44	
		7701	212300	due to schools		49.44
					49.44	49.44
	92	210	10100	cash	49.44	
	92	210	1599 (new)	GC corrections to py revenue		49.44
					49.44	49.44



Journal Vouchers

JV Period (MM/YY) Status Date Posted

ns. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Record May 2015 unrecorded ACH's

Recurring Recurring # (from)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Proj
May 2015 ACH	D	835.43	7260	101000	0	85	0		0
May 2015 ACH	C	835.43	7260	212100	0	86	0		0

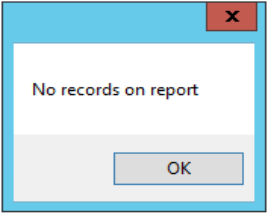
Fund #7260 = Airport Commission



Errors-School Ledger report

07/29/20 14:29:56	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 11 / 16		Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$	
TR 978	0.00	-685.46	

After posting TV #7914 in period



Corresponding TV #7914 was pending in BMS.

TR 978

Tax Receipts

TR# Period (MM/YY)

Trans. Type Debit \$ Credit \$ Status

Should this TR Balance on Cash?

Notes

Fund	Orgn	Account Db/Cr	Amount	Description	ObjcPro	Notes	Line
7700		101000 C	485.93		0 0		124
7700	0	113140 D	153.51		0 0		125
7700	0	113150 D	280.99		0 0		126
7700	0	212300 D	51.43		0 0		127
7701	0	101000 C	199.53		0 0		128
7701	0	113140 D	59.69		0 0		129
7701	0	113150 D	118.96		0 0		130
7701	0	212300 D	20.88		0 0		131

Action taken to correct: Posted TV #7914 in period 11/16



x



Errors-School Ledger report

07/30/20 11:11:01	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 6 / 17	Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledqer \$</u>	<u>Finance \$</u>
JV 2105	2707.91	-2707.91
JV 2106	174380.86	-174380.86

JV 2105

Journal Vouchers

JV Period (MM/YY) Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes

Recurring Recurring # (from) [Maintain Recurring In](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Unclaimed Funds Receipt	D	2707.91	1000	360001	0	1	0		0
	C	2707.91	1000	212300	0	2	0		0
OPI - State & Federal Projects	D	2707.91	7701	212300	0	3	0		0
	C	2707.91	7701	101000	0	4	0		0

(A)

Incorrect

A1 #70372 (See screen shot (B))
received revenue in general fund.
Based on JV note the revenue
should have gone to Browning SD.
Line 1 -correct
Line 2 should have been a CR to
cash in fund 1000 (See screen shot
(A))
Line 3 should have been a DR to
cash.
Line 4 should have been a CR to
due to schools

Also, based on A1 #70372
description, question whether
100% should have been recorded
via JV 2105 to Browning High
School (See screen shot (B)).

Correct
7701

School Information				
Amount	School	School Fund	School Account	
2707.91	92	215	10100	^

line 3-DR cash in school ledger.

Correct
7701

School Information				
Amount	School	School Fund	School Account	
2707.91	92	215	1900	^

line 4-CR other revenue from
local sources in school ledger.

6/20 adjustment to correct
JV 2405 6/20

School #	Fund	Acct #	Description	DR	CR
	1000	271500	restatement/ppa	5,415.82	

(due to schools balance was reversed i

	1000	101000	cash		5,415.82
				5,415.82	5,415.82
	7701	10100	cash	5,415.82	
	7701	212300	due to schools		5,415.82
				5,415.82	5,415.82
92	215	1900	other revenue from local sources	5,412.82	
92	215	1900	other revenue from local sources		5,412.82
				5,412.82	5,412.82

Incorrect

A1 #70386 (See screen shot (A))
 received revenue in bon
 restitution fund #7155. Based on
 JV note the revenue should have
 gone to Browning SD.

Line 1 should have been DR to
 7155-212515 due to others based
 on A1 #70386. Will adjust general
 fund in 6/17 but reversed in 13/17
 with fix to JV 2150.

Line 2 should have been CR to
 7155-101000 cash based on A1
 #70386. Will adjust general fund in
 6/17 but reversed in 13/17 with fix
 to JV 2150.

Line 3 should have been a DR to
 cash.

Line 4 should have been a CR to
 212300 due to schools.

Line 5 should have been a DR to
 cash.

Line 6 should have been a CR to
 212300 due to schools.

Correct

7700
 line 3-DR to cash in school ledger

School Information			
Amount	School	School Fund	School Account
170431.22	91	112	10100

Correct

7700
 line 4-CR to federal school food
 reimbursement revenue in
 school ledger

School Information			
Amount	School	School Fund	School Account
170431.22	91	112	4550

Correct

School Information			
--------------------	--	--	--

Correct

School Information			
--------------------	--	--	--

JV 2106 Journal Vouchers

JV Period (MM/YY) Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes

Recurring Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Unclaimed Funds Receipt	D	174380.86	1000	360001	0	1	0		0
	C	174380.86	1000	212300	0	2	0		0
OPI - Nutrion BR	D	170431.22	7700	212300	0	3	0		0
	C	170431.22	7700	101000	0	4	0		0
OPI - Nutrition EG	D	3949.64	7700	212300	0	5	0		0
	C	3949.64	7700	101000	0	6	0		0

6/17

7700

line 5-DR to cash in school ledger

Amount	School	School Fund	School Account	:
170431.22	91	112	10100	00

7700

line 6-CR to federal school food reimbursement revenue in school ledger

Amount	School	School Fund	School Account
3949.64	501	112	4550

6/20 adjustment to correct

JV 2406 6/20

School #	Fund	Acct #	Description	DR	CR
	1000	360001	Misc revenues 1	\$ 348,761.72	
	1000	101000	cash		348,761.72
				<u>348,761.72</u>	<u>348,761.72</u>
	7700	101000	cash	348,761.72	
	7700	212300	due to schools		348,761.72
				<u>348,761.72</u>	<u>348,761.72</u>
			federal school food reimbursement	348,761.72	
91	112	4550	federal school food reimbursement		348,761.72
91	112	4550	federal school food reimbursement		348,761.72
				<u>348,761.72</u>	<u>348,761.72</u>

reversed in 13/17. see adjustment for
reversed in 13/17. see adjustment for

07/30/20
11:21:32

GLACIER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/15 - 7/20
Amounts between 2707.91-2707.91, Amounts between 2707.91-2707.91

Page: 1 of 2
Report ID: L091

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
1000 GENERAL FUND					
101000 CASH					
A1 70372 1	RECEIPT FOR UNCLAIMED ACH IN BANK 0 UNCLAIMED FUNDS		5/17	2,707.91	
JV 2168 3	Correct JV#2105		13/17	2,707.91	
Account Total:				5,415.82	
212300 Due to Schools					
JV 2105 2			6/17		2,707.91
Account Total:					2,707.91
360001 Miscellaneous Revenue					
A1 70372 1	RECEIPT FOR UNCLAIMED ACH IN BANK 0 UNCLAIMED FUNDS		5/17		2,707.91
JV 2105 1	Unclaimed Funds Receipt		6/17	2,707.91	
JV 2168 4	Correct JV#2105		13/17		2,707.91
Account Total:				2,707.91	5,415.82
Fund Total:				8,123.73	8,123.73

(B)

A1#	70372		
Receipt \$			
Receipt From	UNCLAIMED FUN		
Check #			
Receipt Desc	RECEIPT FOR UI STATE OF MON Browning High S Browning Eleme		
Line #	Amount	Rec Type	F
1	2707.91	0	1

in FY19 and offset to restatement with JV 2346.)

(A)

A101 Receipts

A1# 70386 Period 5/17 Status Accepted Date Posted 05/26/17

Receipt \$ 174380.86 Operator MEGAN Rec Date 05/25/17 # of Lines 1

Receipt From UNCLAIMED FUNDS Recurring Recurring # (from) [Maintain Recurring Info](#)

Check # 0 Check \$ 0.00 Currency \$ 0.00 Coin 0.00

Receipt Desc: RECEIPT FOR UNCLAIMED ACH IN BANK 05/25/17

Line #	Amount	Rec Type	Fund	Account	Object	Orgn	Cash Off	Notes	Proj	School	Schl Fund	Schl Acct	Schl Offset
1	174380.86	0	7155	212515	0	0	101000						0

08/01/20 GLACIER COUNTY Page: 2 of 2
15:46:48 Detail Ledger Query Report ID: L091
For the Accounting Periods: 7/15 - 7/20
Amounts between 174380.86-174380.86, Amounts between 174380.86-174380.86

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
7155 BONDS/RESTITUTION					
101000 CASH					
A1 70386 1	RECEIPT FOR UNCLAIMED ACH IN BANK 0 UNCLAIMED FUNDS		5/17	174,380.86	
	Account Total:			174,380.86	
212515 DUE TO OTHERS - JUSTICE COURT					
A1 70386 1	RECEIPT FOR UNCLAIMED ACH IN BANK 0 UNCLAIMED FUNDS		5/17		174,380.86
	Account Total:				174,380.86
	Fund Total:			174,380.86	174,380.86

Grand Total:

348,761.72

348,761.72

JV 2150

JV 2150



A101 Receipts

Period 5/17

Status Accepted

Date Posted 05/24/17

2707.91

Operator MEGAN

Rec Date 05/23/17

of Lines 1

NDS

Recurring

Recurring # (from)

[Maintain Recurring Info](#)

0

Check \$ 0.00

Currency \$ 0.00

Coin 0.00

UNCLAIMED ACH IN BANK 05/23/17
 ATANA MT30999 00000235343501D
 School - \$466.83
 Elementary - \$

[Load from Template](#)

[Scan](#)

[View Scanned](#)

Fund	Account	Object	Orgn	Cash Off	Notes	Proj	School	Schl Fund	Schl Acct	Schl Offset
1000	360001	0	0	101000		0				0

Errors-School Ledger report

08/01/20 16:06:39	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 13 / 17	Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledger \$</u>	<u>Finance \$</u>
JV 2145	0.00	62333.64
JV 2150	0.00	348762.00
JV 2201	0.00	1689127.97
JV 2203	0.00	-768512.34

JV 2145

Journal Vouchers

JV Period (MM/YY)

Status Date Posted

Trans. Type

Debit \$

Credit \$

of Lines

Should this JV Balance on Cash?
 Make Reversing JV?

Notes

Recurring

Recurring # (from)

[Maintain Recurring Info](#)

[Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
	D	135184.65	1000	335065	0	1	0		0
	C	135184.65	1000	101000	0	2	0		0
	D	47057.78	1000	101000	0	3	0		0
	C	47057.78	1000	360000	0	4	0		0
	D	4069.06	7820	101000	0	5	0		0
	C	4069.06	7820	335065	0	6	0		0
	D	6583.49	7830	101000	0	7	0		0
	C	6583.49	7830	335065	0	8	0		0
	D	15140.68	7840	101000	0	9	0		0
	C	15140.68	7840	335065	0	10	0		0
	D	12112.70	7700	101000	0	11	0		0
	C	12112.70	7700	212300	0	12	0		0
	D	4854.60	7701	101000	0	13	0		0
	C	4854.60	7701	212300	0	14	0		0
	D	26478.42	7700	101000	0	15	0		0
	C	26478.42	7700	212300	0	16	0		0
	D	18396.39	7701	101000	0	17	0		0

Correct
Based on JV note and review of A1
#70149

	D	18396.39	7701	212300	0	18	0	0	0
	C	18396.39	7701	212300	0	18	0	0	0
	D	491.53	7700	101000	0	19	0	0	0
	C	491.53	7700	212300	0	20	0	0	0

Incorrect

7700
line 11-DR other revenue from local sources. Should have DR cash in school ledger.

School Information				
Amount	School	School Fund	School Account	
12112.70	91	129	1900	

Correct

7700
line 12-CR montana oil & gas revenue in school ledger

School Information				
Amount	School	School Fund	School Account	
12112.70	91	129	3460	

Incorrect

7700
line 15-DR other revenue from local sources. Should have DR cash in school ledger.

School Information				
Amount	School	School Fund	School Account	
26478.42	151	129	1900	

Correct

7700
line 16-CR montana oil & gas revenue in school ledger

School Information				
Amount	School	School Fund	School Account	
26478.42	151	129	3460	

Incorrect

7700
line 19-DR other revenue from local sources. Should have DR cash in school ledger.

School Information				
Amount	School	School Fund	School Account	
491.53	501	129	1900	

Correct

7700
line 20-CR montana oil & gas revenue in school ledger

School Information				
Amount	School	School Fund	School Account	
491.53	501	129	3460	

Incorrect

7701
line 13-DR other revenue from local sources. Should have DR cash in school ledger.

School Information				
Amount	School	School Fund	School Account	
4854.60	92	229	1900	

Correct

7701
line 14-CR montana oil & gas revenue in school ledger

School Information				
Amount	School	School Fund	School Account	
4854.60	92	229	3460	

Incorrect

7701
line 17-DR other revenue from local sources. Should have DR cash in school ledger.

School Information				
Amount	School	School Fund	School Account	
18396.39	152	229	1900	

Correct

7701
line 18-CR montana oil & gas revenue in school ledger

School Information				
Amount	School	School Fund	School Account	
18396.39	152	229	3460	

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2407 6/20		7700	213200	due to schools	39,082.65	
		7700	213200	due to schools		39,082.65
					<u>39,082.65</u>	<u>39,082.65</u>
	91	129	10100	cash	12,112.70	
	91	129	1599 (new)	GC corrections to py revenue		12,112.70
	151	129	10100	cash	26,478.42	
	151	129	1599 (new)	GC corrections to py revenue		26,478.42
	501	129	10100	cash	491.53	
	501	129	1599 (new)	GC corrections to py revenue		491.53
					<u>39,082.65</u>	<u>39,082.65</u>
		7701	213200	due to schools	23,250.99	
		7701	213200	due to schools		23,250.99

				<u>23,250.99</u>	<u>23,250.99</u>
92	229	10100	cash	4,854.60	
92	229	1599 (new)	GC corrections to py revenue		4,854.60
152	229	10100	cash	18,396.39	
152	229	1599 (new)	GC corrections to py revenue		18,396.39
				<u>23,250.99</u>	<u>23,250.99</u>

JV 2150 Journal Vouchers

JV 2150 Period (MM/YY) 13/17 Status Accepted Date Posted 12/11/17

Trans. Type TRANSFER Debit \$ 697524.00 Credit \$ 697524.00 # of Lines 12

Should this JV Balance on Cash? Make Reversing JV?

Notes: To correct JV 2106 errors trying to reclassify school nutrition revenues creating negative revenue in general fund.

Recurring Recurring # (from) [] Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Miscellaneous Revenue	C	174381.00	1000	360001	0	1	0		0
Due to Schools	D	174381.00	1000	212300	0	2	0		0
Cash	C	174381.00	7155	101000	0	3	0		0
Due to Schools	D	174381.00	7155	212515	0	4	0		0
Due to Schools - Elementary	C	170431.00	7700	212300	0	5	0		0
Cash - Elementary	D	170431.00	7700	101000	0	6	0		0
Due to Schools - Elementary	C	3950.00	7700	212300	0	7	0		0
Cash - Elementary	D	3950.00	7700	101000	0	8	0		0
Due to Schools - Elementary	C	170431.00	7700	212300	0	9	0		0
Cash - Elementary	D	170431.00	7700	101000	0	10	0		0
Due to Schools - Elementary	C	3950.00	7700	212300	0	11	0		0
Cash - Elementary	D	3950.00	7700	101000	0	12	0		0

See 6/20 adjustment to correct.

No Correction necessary-In & Out 7700
 line 6-DR- montana oil & gas revenue in school ledger. line 9- reverses in school ledger.

School Information			
Amount	School	School Fund	School Account
170431.00	91	112	4550

No Correction necessary-In & Out 7700

line 5-CR cash in school ledger. line 10 reverses in school ledger.

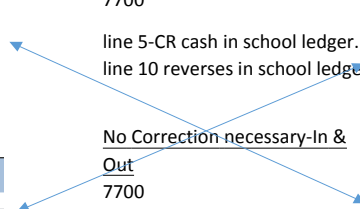
School Information			
Amount	School	School Fund	School Account
170431.00	91	112	10100

No Correction necessary-In & Out 7700

School Information			
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No Correction necessary-In & Out 7700

School Information			
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13/17 Fiscal Year Ending 2017

line 10-DR- cash in school ledger.
line 5-reverses in school ledger.

Amount	School	School Fund	School Account
170431.00	91	112	10100

line 9-CR montana oil & gas
revenue in school ledger. line 6
reverses in school ledger.

Amount	School	School Fund	School Account
170431.00	91	112	4550

No Correction necessary-In & Out
7700

School Information			
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No Correction necessary-In &
Out
7700

School Information			
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line 8-DR- montana oil & gas
revenue in school ledger. line 11-
reverses in school ledger.

Amount	School	School Fund	School Account
3950.00	501	112	4550

line 7-cash in school ledger. line
12 reverses in school ledger.

Amount	School	School Fund	School Account
3950.00	501	112	10100

No Correction necessary-In & Out
7700

School Information			
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No Correction necessary-In &
Out
7700

School Information			
--------------------	--	--	--

line 12-DR- cash in school ledger.
line 7 reverses in school ledger.

Amount	School	School Fund	School Account
3950.00	501	112	10100

line11-CR montana oil & gas
revenue in school ledger. line 8-
reverses in school ledger.

Amount	School	School Fund	School Account
3950.00	501	112	4550

6/20 adjustment to correct
JV 2408 6/20

School #	Fund	Acct #	Description	DR	CR
	1000	101000	cash	348,762.00	
	1000	360001	Misc revenues 1		348,762.00
	7700	212300	due to schools	348,762.00	
	7700	101000	cash		348,762.00
91	112	4550	federal school food reimbursement	340,862.00	
91	112	4550	federal school food reimbursement		340,862.00
501	112	4550	federal school food reimbursement	7,900.00	
501	112	4550	federal school food reimbursement		7,900.00
				348,762.00	348,762.00

reversing adjustment in 6/17 JV 210
reversing adjustment in 6/17 JV 210
reversing adjustment in 6/17 JV 210
reversing adjustment in 6/17 JV 210

JV 2201 Adjustment to Cut Bank School only

JV 2203 Adjustment to Cut Bank School only

(A)

A101 Receipts													
A1#	70149	Period	5/17	Status	Accepted								
Receipt \$	135184.65	Operator	DON	Rec Date	05/01/17								
Receipt From	MONTANA DEPARTMENT OF REVENUE COGS			<input type="checkbox"/> Recurring	Recurring # (from)								
Check #	0	Check \$	0.00	Currency \$	0.00								
Receipt Desc	COGS HOUSE BILL 758 PAYMENT - OIL, GAS AND NATURAL GAS DISTRIBUTION FOR QUARTER ENDING 3/30/17. ACH 04/29/17 MT30999 00000235345801Z												
Line #	Amount	Rec Type	Fund	Account	Object	Orgn	Cash Off	Notes	Proj	School	Schl Fund	Schl Acct	Schl Offset
1	135184.65	0	1000	335065	0	0	101000		0				0

(B)

08/02/20 17:28:07

GLACIER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/15 - 7/20

Page: 1
Report ID: L1091
System: SLedger

91 BROWNING SD #9 - ELEMENTARY

Fund/Account	Doc/Line #	Description	Acct. Period	Req. Balance	Debit	Credit	Ending Balance
129 Flexibility Fund							
1900 OTHER REVENUE FROM LOCAL SOURCES							
JV 2145 11			13/17		12,112.70		
		Account Total:	0		12,112.70		
3460 MONTANA OIL & GAS							
JV 2145 12			13/17			12,112.70	
		Account Total:				12,112.70	13,403.60 CR
		Fund Total:			12,112.70	12,112.70	
		School Total:			12,112.70	12,112.70	
		Grand Total:			12,112.70	12,112.70	



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05/02/17

of Lines 1

Maintain Recurring Info

Coin 0.00

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AFTER CANCELLING CORRECTING jv'S

15 / CUT BANK SD #15 - ELEMENTARY / CUT BANK SD #15 - HIGH

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
101 ELEMENTARY GENERAL						
10100 CASH	538,325.42	63,254.43	0.00	601,579.85	255,451.07	-255,451.07
110 ELEMENTARY TRANSPORTATION						
10100 CASH	59,183.32	6,953.59	26,324.19	92,461.10	54,345.78	-54,345.78
111 ELEMENTARY BUS RESERVE						
10100 CASH	38,345.80	4,500.87	0.00	42,846.67	19,530.86	-19,530.86
113 ELEMENTARY TUITION						
10100 CASH	2.40	0.91	0.00	3.31	0.29	-0.29
114 ELEMENTARY RETIREMENT						
10100 CASH	78,200.72	0.00	172,175.34	250,376.06	317,787.82	-317,787.82
126 ELEMENTARY IMPACT AID PL 81-874						
10100 CASH	0.00	0.00	8,869.07	0.00	0.00	8,869.07
128 ELEMENTARY TECHNOLOGY						
10100 CASH	17,842.81	2,096.10	0.00	19,938.91	9,875.47	-9,875.47
129 Flexibility Fund						
10100 CASH	20,501.06	0.00	69,701.73	62,271.72	44,764.68	-16,833.61
10600 balancing account/internal use	0.00	0.00	41,770.66	0.00	41,770.66	0.00
150 ELEMENTARY DEBT SERVICE						
10100 CASH	77,498.74	9,104.53	0.00	86,603.27	50,549.50	-50,549.50
Total Elementary	829,900.27	85,910.43	318,840.99	1156,080.89	794,076.13	-715,505.33
201 H. S. GENERAL						
10100 CASH	434,708.62	50,984.28	0.00	485,692.90	187,200.77	-187,200.77
210 H. S. TRANSPORTATION						
10100 CASH	58,773.87	6,893.33	17,549.46	83,216.66	45,281.67	-45,281.67
211 H. S. BUS RESERVE						
10100 CASH	36,848.82	4,319.12	0.00	41,167.94	19,040.14	-19,040.14
213 H. S. TUITION						
10100 CASH	0.44	0.18	0.00	0.62	433.90	-433.90
214 H. S. RETIREMENT						
10100 CASH	42,694.49	0.00	75,710.62	118,405.11	169,704.05	-169,704.05
217 H. S. ADULT EDUCATION						
10100 CASH	8,104.10	950.41	0.00	9,054.51	5,009.63	-5,009.63
226 H. S. IMPACT AID PL 81-874						
10100 CASH	0.00	0.00	0.00	0.00	1,363.91	-1,363.91
228 H. S. TECHNOLOGY						
10100 CASH	18,009.03	2,111.93	0.00	20,120.96	8,439.95	-8,439.95
229 Flexibility Fund						
10100 CASH	15,879.83	0.00	49,822.43	46,710.37	41,318.54	-22,326.65
10600 balancing account/internal use	0.00	0.00	30,830.55	0.00	30,830.55	0.00
250 H. S. DEBT SERVICE						
10100 CASH	15,188.21	1,781.29	0.00	16,969.50	7,993.29	-7,993.29
Total High School	630,207.41	67,040.54	173,913.06	821,338.57	516,616.40	-466,793.96

A1#	70149
Receipt \$	135184.65
Receipt From	MONTANA DEPARTMENT OF REVENUE
Check #	0
Receipt Desc	COGS HOUSE BILL 758 PAYMENT - O ACH 04/29/17 MT30999 000002353

Line #	Amount	Rec Type	Fund	Account	Object
1	135184.65	0	1000	335065	0

Errors-School Ledger report

08/02/20 11:52:11	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 7 / 17	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$
JV 2107	2105.40	-2105.40

JV 2107

Incorrect

A1 #70422 (See screen shot (B))
received revenue in bond
restitution fund #7155. Based on
JV note the revenue should have
gone to Browning SD.

Line 1 -should have been a DR to
212515 DUE TO OTHERS - JUSTICE
COURT in fund 7155 (See screen
shot (B)). But in 5/18 JV 2345
eliminated 212515 balance and
recorded as misc rev. in general
fund. (See screen shot (C))

Line 2 should have been a CR to
cash in fund 7155 (See screen shot
(B)). But in 5/18 JV 2345
transferred \$2,105.40 fro, 7155 to
the general fund. (See screen shot
(C))

Line 3 should have been a DR to
101000 cash.

Line 4 should have been a CR to
212300 due to schools

Journal Vouchers

JV Period (MM/YY) Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes

Recurring Recurring # (from)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Unclaimed Funds Receipt	D	2105.40	1000	360001	0	1	0		0
	C	2105.40	1000	212300	0	2	0		0
ACADIA MT	D	2105.40	7700	212300	0	3	0		0
	C	2105.40	7700	101000	0	4	0		0

Correct
7700

School Information			
Amount	School	School Fund	School Account
2105.40	91	115	10100

DR cash in school ledger

Correct
7700

School Information			
Amount	School	School Fund	School Account
2105.40	91	115	3355

CR medicaid-misc revenue (not sure it should have been medicaid -misc revenue though) in school ledger

6/20 adjustment to correct	School #	Fund	Acct #	Description	DR	CR
JV 2411 6/20		1000	271500	restatement/ppa (misc rev)	4,210.80	
		1000	101000	cash		4,210.80
					<u>4,210.80</u>	<u>4,210.80</u>
		7700	101000	cash	4,210.80	
		7700	212300	due to schools		4,210.80
					<u>4,210.80</u>	<u>4,210.80</u>
	91	115	1900	other revenue from local sources	4,210.80	
	91	115	1900	other revenue from local sources		4,210.80
					<u>4,210.80</u>	<u>4,210.80</u>

(A)

08/02/20 12:03:14
 GLACIER COUNTY
 Detail Ledger Query
 For the Accounting Periods: 7/15 - 7/20
 Amounts between 2105.40-2105.40, Amounts between 2105.40-2105.40

Page: 1 of 3
Report ID: L091

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
1000 GENERAL FUND					
101000 CASH					
JV 2245 3	Cash		5/18	2,105.40	
	Account Total:			2,105.40	
212300 Due to Schools					
JV 2107 2			7/17		2,105.40
	Account Total:				2,105.40
360000 Miscellaneous Revenue					
JV 2245 4	Due to others		5/18		2,105.40
	Account Total:				2,105.40
360001 Miscellaneous Revenue1					
JV 2107 1	Unclaimed Funds Receipt		7/17	2,105.40	
	Account Total:			2,105.40	
	Fund Total:			4,210.80	4,210.80

(B)

A1#

Receipt \$

Receipt From

Check #

Receipt Desc

Line #	Amount
1	2105

08/02/20 12:03:14
 GLACIER COUNTY
 Detail Ledger Query
 For the Accounting Periods: 7/15 - 7/20
 Amounts between 2105.40-2105.40, Amounts between 2105.40-2105.40

Page: 2 of 3
Report ID: L091

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
7155 BONDS/RESTITUTION					
101000 CASH					
A1 70422 1	RECEIPT FOR UNCLAIMED ACH IN BANK 0 UNCLAIMED FUNDS		5/17	2,105.40	
JV 2245 1	Cash		5/18		2,105.40
	Account Total:			2,105.40	2,105.40
212515 DUE TO OTHERS - JUSTICE COURT					
A1 70422 1	RECEIPT FOR UNCLAIMED ACH IN BANK 0 UNCLAIMED FUNDS		5/17		2,105.40
JV 2245 2	Due to others		5/18	2,105.40	
	Account Total:			2,105.40	2,105.40

(C)

JV

Trans.

Show

Notes Adjustme
"P". dlw

Recurring

Cash
Due to others
Cash

Fund Total: 4,210.80 4,210.80

Due to others

08/02/20 12:03:14
 GLACIER COUNTY
 Detail Ledger Query
 For the Accounting Periods: 7/15 - 7/20
 Amounts between 2105.40-2105.40, Amounts between 2105.40-2105.40
 Page: 3 of 3
 Report ID: L091

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
7700	ELEMENTARY SCHOOLS				
101000	CASH				
JV 2107 4			7/17		2,105.40
	Account Total:				2,105.40
212300	Due to Schools				
JV 2107 3	ACADIA MT		7/17	2,105.40	
	Account Total:			2,105.40	
	Fund Total:			2,105.40	2,105.40
	Grand Total:			10,527.00	10,527.00

A101 Receipts

70422 Period 5/17 Status Accepted Date Posted 05/31/17
 2105.40 Operator MEGAN Rec Date 05/30/17 # of Lines 1
 UNCLAIMED FUNDS Recurring Recurring # (from) [Maintain Recurring Info](#)
 0 Check \$ 0.00 Currency \$ 0.00 Coin 0.00

RECEIPT FOR UNCLAIMED ACH IN BANK 05/30/17
 MT30999 STATE OF MONTANA MONTANA MEDICAID PAYMENT MMIS WARRANT# 439513

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Rec Type	Fund	Account	Object	Orgn	Cash Off	Notes	Proj	School	Schl Fund	Schl Acct	Schl Offset
0	7155	212515	0	0	101000		0				0

Journal Vouchers

2245 Period (MM/YY) 5/18 Status Accepted Date Posted 07/02/18
 Type TRANSFER Debit \$ 4210.80 Credit \$ 4210.80 # of Lines 4
 Would this JV Balance on Cash? Make Reversing JV?

Item # 16 - In May, 2017 A101 #70422 posted this amount to the wrong Fund. See support

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Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
	C	2105.40	7155	101000	0	1	0		0
	D	2105.40	7155	212515	0	2	0		0
	D	2105.40	1000	101000	0	3	0		0

C	2105.40	1000	360000	0	4	0	0
---	---------	------	--------	---	---	---	---



12/17

Errors-School Ledger report

08/02/20 22:14:40	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 12 / 17		Page: 1 Report ID: L163 System: SLedger
<u>Transaction</u>	<u>Sledqer \$</u>	<u>Finance \$</u>	
TR 1029	19.37	4.98	
TR 1071	-5836.07	0.00	

After fixing TR #1071

08/05/20 16:08:43	
<u>Transaction</u>	<u>Sledqer \$</u>
TR 1029	19.37

TR 1029 Adjustment to Cut Bank School only

TR 1071

Incorrect

Corresponding TV #7779 recorded in period 12/17. TR #1071 was recorded in period 5/18. Should have been recorded in 12/17.

Tax Receipts

TR#

Period (MM/YY)

Status

Date Pos

Trans. Type

Debit \$

Credit \$

of Line

Should this TR Balance on Cash?

Notes

Fund	Orgn	Account	Db/Cr	Amount	Description	Obj	Pro	Notes	Line
7700	0	101000	C	3675.61		0	0		129
7700	0	113150	D	2118.73		0	0		130
7700	0	113170	D	1143.25		0	0		131
7700	0	212300	D	413.63		0	0		132
7701	0	101000	C	2160.46		0	0		133
7701	0	113150	D	1269.87		0	0		134
7701	0	113170	D	642.68		0	0		135
7701	0	212300	D	247.91		0	0		136

Action taken to correct: Cancelled TR #1071 and reposted in in period 12/17

GLACIER COUNTY
Cash Transaction Reconciliation Detail Report
For the Accounting Period: 12 / 17

Page: 1
Report ID: L163
System: SLedger

Finance \$

4.98



Errors-School Ledger report

08/02/20 23:12:20	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 4 / 18	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledqer \$	Finance \$
JV 2253	0.00	153926.73

JV 2253 Journal Vouchers

JV 2253 Period (MM/YY) 4/18 Status Accepted Date Posted 07/23/18

Trans. Type TRANSFER Debit \$ 153926.73 Credit \$ 153926.73 # of Lines 2

Should this JV Balance on Cash? Make Reversing JV?

Notes To fix a double entry by BPS in September, 2017 for IRS Tax payment. DD

Recurring Recurring # (from) Maintain Recurring Info Export

Description	Db/Cr	Amount	Fund	Account	ObjLine	Org	Notes	Pro
Cash	D	153926.73	7701	101000	0	1	0	0
IRS Tas Payment	C	153926.73	7701	212300	0	2	0	0

Correct
Based on JV note
(to correct TC #3116 that double posted IRS pmt)

Incorrect
7701
DR to warrants payable in school ledger. Should have been a DR to cash.

School Information			
Amount	School	School Fund	School Account
153926.73	92	286	62000

Correct
7700
CR warrants payable in school ledger

School Information			
Amount	School	School Fund	School Account
153926.73	92	286	62000

Original entry to record IRS pmt

Treasurers Disbursements

TC# 3084 Period (MM/YY) 9/17 Payee IRS USA TAXPYMT

Amount 153926.73 Status Accepted

Check Date 09/18/17 Date Posted 09/19/17

of Lines 1

Create State Disbursement (DOR) Create State Disbursement (DOJ)

Notes IRS USA TAXPYMNT 220740934678501 09/18/2017

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Recurring Recurring # (from) Maintain Recurring Info

Line	Description	Amount	Fund	Debit Account	Obj	Cr Account	Proj	Notes	Org
1	IRS USA TAX PYMNT 09/18	153926.73	7701	212300	0	101000	0		0

Correct
7701
DR to warrants payable in school
ledger

School Information

Amount	School	School Fund	School Account
153926.73	92	286	62000

Correct
7701
TC CR cash in school ledger

Double posted IRS pmt

Treasurers Disbursements

Payee IRS USA TAXPYMNT

TC# 3116 Period (MM/YY) 9/17

Amount 153926.73 Status Accepted

Check Date 09/18/17 Date Posted 09/26/17

of Lines 1

Create State Disbursement (DOR) Create State Disbursement (DOJ)

Notes IRS USA TAXPYMNT 220740934678501 09/18/2017

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Recurring Recurring # (from) Maintain Recurring Info

Line	Description	Amount	Fund	Debit Account	Obj	Cr Account	Proj	Notes	Org
1	IRS USA TAX PYMNT 09/18	153926.73	7701	212300	0	101000	0		0

4/18

Correct
7701

DR to warrants payable in school
ledger

School Information			
Amount	School	School Fund	School Account
153926.73	92	286	62000

Correct
7701

TC CR cash in school ledger

6/20 adjustment to correct

JV 2412 6/20

School #	Fund	Acct #	Description	DR	CR
	7701	212300	due to schools	153,926.73	
	7701	212300	due to schools		153,926.73

92	286	10100	cash	153,926.73	153,926.73
92	286	62000	warrants payable	153,926.73	153,926.73
				153,926.73	153,926.73

08/02/20 23:12:20	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 4 / 18			Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$		
JV 2253	0.00	153926.73		

School Ledger Cash				Finance Cash				Net Adjusted Amt	Net Adjusted Amt. Difference
Per Cash Trans Recon Report	DR	(CR)	Net Adjusted Amt	Per Cash Trans Recon Report	DR	(CR)	Net Adjusted Amt		
JV2253	-	153,926.73	153,926.73	153,926.73			153,926.73	-	

CASH BALANCES				Per 4/18 cash report		Adjustments		Post 4/18 Adjustments
Fund	Acct #	Description	Adjusted Ending Balance as of 3/18	DR	(CR)	DR	(CR)	Ending Balance as of 4/18 (post adj)
7700-Elementary	101000	cash	#REF!	1,000,810.81	(2,155,713.77)			#REF!
Total Elementary per school ledger		cash	#REF!	1,081,910.42	(2,236,813.38)			#REF!
		Difference	#REF!					#REF!
7701-HS	101000	cash	#REF!	2,924,203.91	(3,393,932.88)			#REF!
Total HS per school ledger		cash	#REF!	2,762,840.32	(3,386,496.02)	153,926.73		#REF!
		Difference	#REF!					#REF!

Finance

Fund/Account/ Doc/Line #		Description	Vendor/Receipt From	Acct. Period	Debit	Credit
08/02/20 23:22:17 GLACIER COUNTY Detail Ledger Query Page: 1 of 1 For the Accounting Periods: 7/15 - 7/20 Report ID: L091 Amounts between 153926.73-153926.73, Amounts between 153926.73-153926.73						
7701 HIGH SCHOOLS						
101000 CASH						
TC	3084	1	IRS USA TAX PYMNT 09/18	IRS USA TAXPYMT	9/17	153,926.73
TC	3116	1	IRS USA TAX PYMNT 09/18	IRS USA TAXPYMT	9/17	153,926.73
JV	2253	1	Cash		4/18	153,926.73
Account Total:					153,926.73	307,853.46
212300 Due to Schools						
TC	3084	1	IRS USA TAX PYMNT 09/18	IRS USA TAXPYMT	9/17	153,926.73
TC	3116	1	IRS USA TAX PYMNT 09/18	IRS USA TAXPYMT	9/17	153,926.73
JV	2253	2	IRS Tax Payment		4/18	153,926.73
Account Total:					307,853.46	153,926.73
Fund Total:					461,780.19	461,780.19
Grand Total:					461,780.19	461,780.19

School Ledger

Fund/Account		Description	Acct. Period	Req. Balance	Debit	Credit	Ending Balance
08/02/20 23:46:53 GLACIER COUNTY Detail Ledger Query Page: 1 For the Accounting Periods: 7/15 - 7/20 Report ID: L1091 Funds 286- 286 System: SLedger							
92 BROWNING SD #9 - HIGH SCHOOL							
286 H. S. PAYROLL							
10100 CASH							
TC	3084	1	IRS USA TAX PYMNT 09/18		9/17	153,926.73	
TC	3116	1	IRS USA TAX PYMNT 09/18		9/17	153,926.73	
Account Total:				1,537,495.74 CR		307,853.46	1,537,495.74 CR
62000 WARRANTS PAYABLE							
TC	3084	1	IRS USA TAX PYMNT 09/18		9/17	153,926.73	
TC	3116	1	IRS USA TAX PYMNT 09/18		9/17	153,926.73	
JV	2253	1	Cash		4/18	153,926.73	
JV	2253	2	IRS Tax Payment		4/18	153,926.73	
Account Total:				1,156,173.31 DB	461,780.19	153,926.73	1,156,173.31 DB

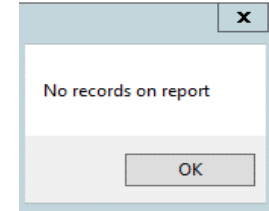
Fund Total:	461,780.19	461,780.19
School Total:	461,780.19	461,780.19
Grand Total:	461,780.19	461,780.19



Errors-School Ledger report

08/02/20 23:53:48	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 5 / 18	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledqer \$	Finance \$
TR 1071	0.00	-5836.07
TR 1082	-32548.20	0.00

After corrections made.



TR 1071

Incorrect:

TR # 1071 recorded in period 5/18 in error. Corresponding TV #7779 was recorded in school ledger in 12/17

Tax Receipts

TR# Period (MM/YY)

Status Date Post

Trans. Type Debit \$ Credit \$ # of Line

Should this TR Balance on Cash?

Notes

Fund	Orgn	Account	Db/Cr	Amount	Description	ObjcPro	Notes	Line
7700	0	101000	C	3675.61		0 0		129
7700	0	113150	D	2118.73		0 0		130
7700	0	113170	D	1143.25		0 0		131
7700	0	212300	D	413.63		0 0		132
7701	0	101000	C	2160.46		0 0		133
7701	0	113150	D	1269.87		0 0		134
7701	0	113170	D	642.68		0 0		135
7701	0	212300	D	247.91		0 0		136

Action taken to correct: Cancelled TR #1071 and reposted in 12/17.

TR 1082

Incorrect:

TV #7796 was "Pending" in BMS. Per review of corresponding TV #7796, TR #1082 should have been posted.

Tax Receipts

TR#

Period (MM/YY)

Status

Date Pos

Trans. Type

Debit \$

Credit \$

of Line

Should this TR Balance on Cash?

Notes

Fund	Orgn	Account	Db/Cr	Amount	Description	Obj	Pro	Notes	Line
7700	0	101000	C	20072.01		0	0		145
7700	0	116170	D	19969.56		0	0		146
7700	0	116180	D	102.45		0	0		147
7701	0	101000	C	12476.19		0	0		148
7701	0	116170	D	12400.57		0	0		149
7701	0	116180	D	75.62		0	0		150

Action: posted TR #1082 in period 5/18

ted 05/26/18

is 166

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Tax Voucher

TV # 7779 Period 12/17 Status Accepted Date Posted 05/24/18

Tax # TR 1071 Amount -5836.07 # of Lines 8

Notes

Line #	School	Tax Tran.	Receipt #	Amount	Notes
1	92	PENREAL15	15	-25.40	
2	92	PENREAL15	15	-222.51	
3	92	RECREAL15	15	-1269.87	
4	92	RECREAL17	17	-642.68	
5	501	PENREAL15	15	-42.38	
6	501	PENREAL15	15	-371.25	
7	501	RECREAL15	15	-2118.73	
8	501	RECREAL17	17	-1143.25	

Add Line (F4) Delete Line (F5) Go to Line (F6) Insert Line (F7) Cancel (F8) Post and Add (F9) Renumber Lines Go to Lines (F12)

After cancelling and re

TR# 10

Trans. Type

Should this TR

Notes Payment Ca

Fund	Orgn
1000	
1000	
1000	
1000	
1000	
1000	
2110	
2110	
2110	
2110	
2110	
2130	
2130	
2130	

Add Line (F4) Delete

sted / /

es 202

Scan

View Scanned

Tax Voucher

TV # 7796 Period 5/18 Status Accepted Date Posted 07/16

Tax # TR 1082 Amount -32548.20 # of Lines 16

Notes

Line #	School	Tax Tran.	Receipt #	Amount	Notes
1	91	PROREAL17	17	-137.21	
2	91	PROREAL17	17	-6838.18	
3	92	PRDREAL17	17	27.98	
4	92	PROREAL17	17	-55.27	
5	92	PROREAL17	17	-27.98	
6	92	PROREAL17	17	-2754.42	
7	151	PROREAL17	17	-6283.09	
8	151	PROREAL17	17	-6711.08	
9	151	PROMOBI18	18	-70.31	
10	151	PROMOBI18	18	-32.14	
11	152	PROREAL17	17	-4637.49	
12	152	PROREAL17	17	-4953.39	
13	152	PROMOBI18	18	-51.89	
14	152	PROMOBI18	18	-23.73	
15	501	PROREAL17	17	40.77	

[Add Line \(F4\)](#) |
 [Delete Line \(F5\)](#) |
 [Go to Line \(F6\)](#) |
 [Insert Line \(F7\)](#) |
 [Cancel \(F8\)](#) |
 [Post and Add \(F9\)](#) |
 [Renumber Lines](#) |
 [Go to](#)

Posting TR #1071 in period 12/17.

Tax Receipts

71

Period (MM/YY)

Status

Date Posted

23674.48

23674.48

166

Balance on Cash?

Cancellation

	Account	Db/Cr	Amount	Description	ObjecProj	Notes	Line #
0	101000	C	1388.48		0 0		1
0	113150	D	825.39		0 0		2
0	113170	D	401.94		0 0		3
0	223100	C	1227.33		0 0		4
0	311010	D	1227.33		0 0		5
0	312000	D	161.15		0 0		6
0	101000	C	1234.88		0 0		7
0	113150	D	734.70		0 0		8
0	113170	D	356.75		0 0		9
0	223100	C	1091.45		0 0		10
0	311010	D	1091.45		0 0		11
0	312000	D	143.43		0 0		12
0	101000	C	255.11		0 0		13
0	113150	D	151.61		0 0		14
0	113170	D	73.91		0 0		15

Line (F5)
Go to Line (F6)
Insert Line (F7)
Cancel (F8)
Renumber Lines
Show Description

Errors-School Ledger report

08/03/20 16:45:27	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 13 / 18	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$
JV 2295	91850.50	0.00

JV 2295

Journal Vouchers

JV Period (MM/YY) Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes

Recurring Recurring # (from) [Maintain Recurring Info](#) [Export](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Due from Oth. Gov't.	D	69341.05	1000	132000	0	1	0		0
O&G Production Tax	C	69341.05	1000	335065	0	2	0		0
Due from Oth. Gov't.	D	5995.88	7820	132000	0	3	0		0
O&G Production Tax	C	5995.88	7820	335065	0	4	0		0
Due from Oth. Gov't.	D	9700.97	7830	132000	0	5	0		0
O&G Production Tax	C	9700.97	7830	335065	0	6	0		0
Due from Oth. Gov't.	D	22310.25	7840	132000	0	7	0		0
O&G Production Tax	C	22310.25	7840	335065	0	8	0		0
Due from Oth. Gov't.	D	55460.22	7700	132000	0	9	0		0
Due to Schools	C	55460.22	7700	212300	0	10	0		0
Due from Oth. Gov't.	D	36390.28	7701	132000	0	11	0		0
Due to Schools	C	36390.28	7701	212300	0	12	0		0

????

Lines 9 & 11 DR 132000-due from other govts. And lines 10 & 12 CR 212300- due to schools. Question why entries were made to accrue oil & gas revenue for schools. The Schools can accrue in their accounting system and report on their financial statements.

However, if the schools requested the County record the accrual of oil & gas revenue, then the DR & DR entires made to funds 7700 and 7701 are correct.

Incorrect
7700

School Information

Correct
7700

School Information

accounting internal use in school ledger (BMS recognizes as a DR to cash). Should have been a DR to 18000 'due from other gov't' (from

Amount	School	School Fund	School Account
285.96	501	129	10600
13403.60	91	129	10600
41770.66	151	129	10600

line 10-CR montana oil & gas revenue in school ledger

Amount	School	School Fund	School Account
285.96	501	129	3460
13403.60	91	129	3460
41770.66	151	129	3460

Incorrect
7701

School Information

Amount	School	School Fund	School Account
5559.73	92	229	10600
30830.55	152	229	10600

accounting internal use in school ledger (BMS recognizes as a DR to cash). Should have been a DR to

Correct
7701

School Information

Amount	School	School Fund	School Account
5559.73	92	229	3460
30830.55	152	229	3460

line 12-CR montana oil & gas revenue in school ledger

08/03/20 16:05:27		GLACIER COUNTY Detail Ledger Query For the Accounting Periods: 7/18 - 7/18 Journal Vouchers				Page: 1 Report ID: L1091 System: SLedger	
501 E. GLACIER SD #50 - ELEMENTARY							
Fund/Account							

Doc/Line #	Description	Acct. Period	Debit	Credit			

129 Flexibility Fund							
10600 balancing account/internal use							
JV 2296 9	Due from Oth. Gov't.	7/18		285.96			
			Account Total:		285.96		
3460 MONTANA OIL & GAS							
JV 2296 10	Due to Schools	7/18	285.96				
			Account Total:		285.96		
			Fund Total:		285.96		285.96
			School Total:		285.96		285.96
			Grand Total:		285.96		285.96

**Per Cash Transaction Reconciliation Detail report, BMS recognizes account #10600 as a 'cash' account in school ledger.
NOTE: County should made account #10600 in school ledger inactive.**

6/20 adjustment to correct

JV 2413 6/20

School #	Fund	Acct #	Description	DR	CR
	7700	212300	due to schools	55,460.22	
	7700	212300	due to schools		55,460.22
				55,460.22	55,460.22
501	129	18000	due from other governments balance accounting internal use (BMS recognizes as a cash account)	285.96	
501	129	10600			285.96
91	129	18000	due from other governments	13,403.60	

13/18 Fiscal Year Ending 2018

			balance accounting internal use (BMS recognizes as a cash account)		13,403.60
91	129	10600			
151	129	18000	due from other governments	41,770.66	
			balance accounting internal use (BMS recognizes as a cash account)		41,770.66
151	129	10600		<u>55,460.22</u>	<u>55,460.22</u>
		7701	due to schools	36,390.28	
		7701	due to schools		36,390.28
				<u>36,390.28</u>	<u>36,390.28</u>
92	229	18000	due from other governments	5,559.73	
			balance accounting internal use (BMS recognizes as a cash account)		5,559.73
92	229	10600			
152	229	18000	due from other governments	30,830.55	
			balance accounting internal use (BMS recognizes as a cash account)		30,830.55
152	229	10600		<u>36,390.28</u>	<u>36,390.28</u>





Errors-School Ledger report

08/03/20 13:35:12	GLACIER COUNTY Cash Transaction Reconciliation Detail Report For the Accounting Period: 7 / 18	Page: 1 Report ID: L163 System: SLedger
Transaction	Sledger \$	Finance \$
JV 2296	-91850.50	0.00

JV 2296

Journal Vouchers

JV Period (MM/YY)

Status Date Posted

Trans. Type Debit \$ Credit \$ # of Lines

Should this JV Balance on Cash? Make Reversing JV?

Notes

Recurring

Recurring # (from)

[Maintain Recurring In](#)

Description	Db/Cr	Amount	Fund	Account	Obj	Line	Org	Notes	Pro
Due from Oth. Gov't.	C	69341.05	1000	132000	0	1	0		0
O&G Production Tax	D	69341.05	1000	335065	0	2	0		0
Due from Oth. Gov't.	C	5995.88	7820	132000	0	3	0		0
O&G Production Tax	D	5995.88	7820	335065	0	4	0		0
Due from Oth. Gov't.	C	9700.97	7830	132000	0	5	0		0
O&G Production Tax	D	9700.97	7830	335065	0	6	0		0
Due from Oth. Gov't.	C	22310.25	7840	132000	0	7	0		0
O&G Production Tax	D	22310.25	7840	335065	0	8	0		0
Due from Oth. Gov't.	C	55460.22	7700	132000	0	9	0		0
Due to Schools	D	55460.22	7700	212300	0	10	0		0
Due from Oth. Gov't.	C	36390.28	7701	132000	0	11	0		0
Due to Schools	D	36390.28	7701	212300	0	12	0		0

Correct for both 7700 & 7701
Based on JV note

However see Note in red below.

Correct
7700

School Information			
Amount	School	School Fund	School Account
285.96	501	129	3460
13403.60	91	129	3460
41770.66	151	129	3460

line 10-DR montana
oil & gas revenue in
school ledger

Incorrect
7700

School Information			
Amount	School	School Fund	School Account
285.96	501	129	10600
13403.60	91	129	10600
41770.66	151	129	10600

line 9-CR balance accounting
internal use in school ledger
(BMS recognizes as a cash
account). Should have been a CR
to 18000 'due from other gov't'
(from state)

Correct
7701

School Information			
Amount	School	School Fund	School Account
5559.73	92	229	3460
30830.55	152	229	3460

line 12-DR montana
oil & gas revenue in
school ledger

Incorrect
7701

School Information			
Amount	School	School Fund	School Account
5559.73	92	229	10600
30830.55	152	229	10600

internal use in school ledger
(BMS recognizes as a cash
account). Should have been a CR
to 18000 'due from other gov't'
(from state)

NOTE: this entry reverses JV 2295 made in 13/18 to accrue oil & gas revenue in school ledger. This entry should not have been made until the County received the oil & gas revenue from the State. Until such time, revenue amounts accrued are still owed (due from other gov'ts).

The State withheld 3 quarters of oil & gas payments from the County as follows:

- 1) \$199,198.64 for QTR ending 12/31/17 due to County on 4/25/2018. Still being withheld as of 9/25/2018 = posting date of this JV. Payment was released and County received on 6/29/2020;
- 2) \$188,621.63 for QTR ending 3/31/18 due to County on 7/26/2018. Still being withheld as of 9/25/2018 = posting date of this JV; and
- 3) \$232,631.58 for QTR ending 6/30/2018 due to County on 10/25/2018. Still being withheld as of 9/25/2018 = posting date of this JV.

08/03/20 16:05:27		GLACIER COUNTY Detail Ledger Query For the Accounting Periods: 7/18 - 7/18 Journal Vouchers				Page: 1 Report ID: L1091 System: SLedger	
501 E. GLACIER SD #50 - ELEMENTARY							
Fund/Account							
Doc/Line #	Description	Acct. Period	Debit	Credit			
129 Flexibility Fund							
10600 balancing account/internal use							
JV 2296 9	Due from Oth. Gov't.	7/18		285.96			
			Account Total:		285.96		
3460 MONTANA OIL & GAS							
JV 2296 10	Due to Schools	7/18	285.96				
			Account Total:		285.96		
			Fund Total:		285.96		
			School Total:		285.96		
			Grand Total:		285.96		

Per Cash Transaction Reconciliation Detail report, BMS recognizes account #10600 as a cash account in school ledger.
NOTE: County should made account #10600 in school ledger inactive.

6/20 adjustment to correct		School #	Fund	Acct #	Description	DR	CR
JV 2414 6/20			7700	212300	due to schools	55,460.22	
			7700	212300	due to schools		55,460.22
						<u>55,460.22</u>	<u>55,460.22</u>
					balance accounting internal use (BMS recognizes as a cash account)		
	501	129	10600			285.96	
	501	129	18000		due from other governments		285.96
					balance accounting internal use (BMS recognizes as a cash account)		
	91	129	10600			13,403.60	
	91	129	18000		due from other governments		13,403.60
					balance accounting internal use (BMS recognizes as a cash account)		
	151	129	10600			41,770.66	
	151	129	18000		due from other governments		41,770.66
						<u>55,460.22</u>	<u>55,460.22</u>
			7701	212300	due to schools	36,390.28	
			7701	212300	due to schools		36,390.28
						<u>36,390.28</u>	<u>36,390.28</u>
					balance accounting internal use (BMS recognizes as a cash account)		
	92	229	10600			5,559.73	
	92	229	18000		due from other governments		5,559.73
					balance accounting internal use (BMS recognizes as a cash account)		
	152	229	10600			30,830.55	
	152	229	18000		due from other governments		30,830.55
						<u>36,390.28</u>	<u>36,390.28</u>



