

SMARTER Queries

General Information

- All Queries are in the “SMARTER” Query Folder
- Query naming convention is QFS_GL_QA_”Number of SMART Query”_”Brief Description”
- Please run the queries in *HTML mode*. Scheduling should only occur if time-out happens. Recurring scheduling is *not* recommended.
- A “from” and “to” period can be selected. From period “0” To period “998” is the default
- Queries are built with a two-step process
 - Query results view displays with a link to Journal IDs that constitute the results
 - Drilldown view is available on most reports that lists details about the journals that make up the query results with a short description of the error

QFS_GL_SMARTER_REPORTS (Consolidated SMARTer Query Report)

Description: This query reports the output from all the SMARTer queries in one report with the *option to run by operating unit*. Four amount columns are in the report to accommodate all of the various query layouts. The “Total” column reports the amount for all queries that return a single amount. For queries that have multiple values returned, a field labeled “Query Notes” describes which amount from the original query is in each amount column. Three queries are not included in this report because they are primarily used only at year-end. The three excluded are QFS_GL_QA_CERT_OF_PART, QFS_GL_QA_LEASE_PAYABLE, QFS_GL_QA_LEASE_RECEIVABLE, and QFS_GL_QA_SBITA. *This query MUST be scheduled.*

#106 – Prepaid Expenses not Allowed (QFS_GL_QA_106_FUND_WISE_BAL)

Description: 1040010 (Prepaid Expense) is only allowed in Fund type 4. This query searches all funds for account 1040010 and reports any balances found in funds other than fund type 4. Balances in funds other than fund type 4 must be zero at year end.

#108 – Fund 999 Accounts not Allowed (QFS_GL_QA_108_FUND_999)

Description: Only accounts associated with long-term obligations related to governmental funds can be in Fund 999. These accounts are:

1110030-1110040 – Long term obligation offset accounts (COP related)
2001010-2001040 – Lease Agreements (ST)
2020010-2020030 – Accrued Leave (ST)
2050010-2100030 – COP (ST)
2130040-2140010 – Long term obligations (COP and Leases)
2050100 & 2140100 – Right-to-use Lease Liability ST & LT
2050200 & 2140200 – SBITA Agreement Payable ST & LT

This query searches fund 999 for all accounts and reports any balance in an account other than those listed. Balances in non-allowed accounts must be zero by year end.

**#201 – Expenditures (excluding reimbursement accounts) should be debit balances
(QFS_GL_QA_201_FUND_WISE_BAL)**

Description: This query sums all activity in expense accounts by fund, except for intra-agency reimbursement accounts (5081010-5081080) and leave expense accounts (5000150, 5000160, 5000170 and 5010140), and then reports any expense account that has a credit balance. In the first year of a biennium, all expenditures in all funds *must* have debit balances. In the second year of the biennium, accounts *should* have debit balances. They may be in a credit position if you made a current year entry to adjust something in the first year of the biennium and the adjustment is larger than the current year's changes. Fund 001 *must* have debit expenditure balances in both years of the biennium. Review credit balances to see if they should be debit balances.

#202 – Intra-Agency T-Transfers in Fund Type 4 (QFS_GL_QA_202_OBJECT_T)

Description: This query searches Intra-Agency Transfer accounts (5081010-5081080) in Fund type 4 and reports any balance in a *credit* position. If the balance in these accounts is a credit, you will need to reclass as revenue. However, if you reclassify a portion of this account, be sure your account continues to net out to zero (see #212). You will need to change the offsetting entry also. It is acceptable to transfer expenses into Fund type 4 funds, but not out of fund type 4 funds. Errors should be corrected using the actual expense accounts originally used.

#203 – COP Principal payments in Fund Type 4 (QFS_GL_QA_203_SUB_OBJ_PA_PD)

Description: In Funds 4xx and 5xx, principal payments are debited against the liability account, not charged as an expenditure. This query searches all fund type 4 for balances in accounts 5110010 and 5110030 and reports those balances. Balances must be zero at year end. Reclassify the expenditure as a reduction of the liability account.

#203A – Lease Principal payments in Fund Type 4 (QFS_GL_QA_203A_SUB_OBJ_PA_PD)

Description: In Funds 4xx and 5xx, principal payments are debited against the liability account, not charged as an expenditure. This query searches all fund type 4 for balances in accounts 5110110 and 5110130 and reports those balances. Balances must be zero at year end. Reclassify the expenditure as a reduction of the liability account.

#204 Capitalized Equipment Recorded as Expense in Fund 4xx and 5xx (QFS_GL_QA_204_OBJECT_J_K)

Description: At year-end, expenditures in accounts 5040012-5040275 are not allowed in Funds 4xx and 5xx because fixed asset purchases must be capitalized. This query searches fund type 4 for balances in any of these accounts and reports them. These should be reclassified as capital assets or true expenses in another account, as these accounts must be zero by year end.

#206 – Inter-Agency Reimbursements in Fund Type 4 (QFS_GL_QA_206_OBJECT_S)

Description: Funds 4xx and 5xx cannot use general ledger accounts 4020020 to 4020110 because they correspond to Object S expenditure reimbursements by other state agencies. Reclassify these revenues to a true revenue account representing the appropriate revenue type in Funds 4xx and 5xx before year end.

#207A – Current Year Depreciation (QFS_GL_QA_207A_DEPRECIATION)

Description: This query searches all funds for current year activity in Depreciation Allowance accounts 1121020, 1121040, 1121060, 1121080, 1121110, 1122020, 1122040, and 1122080. Beginning

balance is reported in “Period 0” column and any activity during the year in “Amount in all other Periods”. By year end, there should be current year depreciation activity in these accounts by fund. Verify that any accounts with no depreciation recorded are because the Accumulated Depreciation equals the corresponding asset account amount.

#207B – Proprietary Depreciation in Fund Type 4 (QFS_GL_QA_207B_DEPR_FUND_TYPE)

Description: This query searches all funds for balances in accounts 5070010, 5070020, 5070030, 5070060, and 5070065 and reports any balance in funds other than Fund Type 4. These accounts are allowed in Fund type 4 only. These balances must be corrected by year end.

#207C – Governmental Depreciation in Fund 997 (QFS_GL_QA_207C_DEPR_FUND_99)

Description: This query searches all funds for accounts 5070040, 5070050, and 5070070 and reports balances found in any fund other than Fund 997. Depreciation Expense related to assets held by governmental funds is accounted for in Fund 997. Balances in accounts found in funds other than 997 must be zero by year end.

#208 – Debit Balance of Reimbursables (QFS_GL_QA_208_REIMBURSEMENTS)

Description: This query totals expenditures, applicable Intra-agency reimbursements, and Inter-agency reimbursements and reports any line item with a combined credit balance. Reimbursement totals cannot total more than the expenses being reimbursed. Credit balances must be corrected by year end. Two possible exceptions to this rule can exist:

- SX reimbursements for intercollege grants have been eliminated for purposes of this query because the college records expenses in the applicable account coding for natural classification (i.e. salaries and wages, benefits, contracts, goods and services, etc.) and the reimbursement is recorded as an SX.
- Accounts for non-capitalized software and equipment (Legacy JA, JB, and KA) are included in the criteria for the Goods and Services line (Legacy E object).

#209 – Fund Type 4 Expenses only (QFS_GL_QA_209_Fund_Type_4_Expenses)

Description: Searches all Funds for accounts 5030120 to 5030190 (Cost of Goods Sold) and reports any balances found in funds other than Fund type 4. These amounts need to be moved to a different expense account. Balances in any fund type other than fund type 4 must be zero by year end.

#210 – Operating Allocation Spending (QFS_GL_QA_210_OP_OVERSPENT_2)

Description: This query summarizes all expenditures and agency Reimbursement accounts 4020020-4020120 by operating fund and appropriation index and compares it to allocation amounts loaded by State Board staff. Any fund/appropriation index that shows overspent MUST be corrected by year-end.

#210A – Revenue amounts in State Allocated Funds (QFS_GL_QA_210A_REVENUE_STATE)

Description: This report summarizes revenue accounts found in governmental funds other than tuition (4000010-4000040), tuition waivers (4000100-4000199) and Agency Reimbursements (4020020-4020120). Agency Reimbursements (4020020-4020120) are sent to AFRS as reduction of expense and not revenue for state purposes which is why they are allowed in these funds. Amounts reported should be reviewed for accuracy. Typically, revenues are not recorded in governmental funds. Revenue in Fund 561 Approp Indx Z61 is allowed as this is innovation fee portion of tuition.

#212 – Object T Elimination (QFS_GL_QA_212_OBJ_T_ELIM)

Description: This query sums each Intra-agency transfer/reimbursement account – 5081010 to 5081080. Each account's activity is totaled to ensure the net amount is zero. Accounts totaling any amount other than zero are reported on this report. Accounts must net to zero by year end. If one side of the transfer is in Fund 790, you will receive an error because these accounts are not allowed in Fund 790.

#212A – Indirect Elimination (QFS_GL_QA_212A_Indir_Elim)

Description: This query sums 5020020 and 5020021 and reports any instance where the sum of the two accounts are not zero. These accounts should sum to zero and offset one another. Research any differences and correct.

#213 – Bad Debt Expense (QFS_GL_QA_213_Prop_Bad_Debt)

Description: Searches all Funds for accounts 5081270 – Proprietary Bad Debt Expense and reports any balances found in funds other than Fund type 4. These amounts need to be reclassified as a reduction to revenue in the revenue account where it was originally recorded.

#301 – Revenue Accounts should have credit balances (QFS_GL_QA_301_REVENUE)

Description: This query searches all revenue account balances by fund (excluding Tuition and Fee Waivers 4000100-40001999 and transfer accounts 4030150 and 4030130) and reports any account with a net debit balance. In the first year of the biennium, revenue accounts *must* have a credit balance. In the second year of the biennium they *should* have a credit balance. However, they may be in a debit position if you made a current year entry to adjust something in the first year of the biennium and the adjustment is larger than the current year's revenue. Review balances to see if they should truly be credit balances. Cash Over/Short 4030100 and Gain/Loss on Sale of Assets 4130010 may be in a debit position, but it should be verified that this is reasonable and correct.

#302 – Operating Transfers (QFS_GL_QA_302_OP_TRANSFR)

Description: This query summarizes all activity by fund in accounts 4030140 and 4030150. Account 4030140 must always be a credit balance offset by a debit balance in 4030150. Credit balances in 4030150 and debit balances in 4030140 must be corrected. Transfers between funds 145 and 146 should use account 4030130, not 4030140 or 4030150. When transferring between fund 146 and any fund other than fund 145, the subsid that must be used is 145000. Subsid 146000 has been deactivated. Fund 146 is a fund used internally by the CTC system but reports to AFRS as 145. Because of this, subsid 145000 is the only recognized subsid when the system data transfers to OFM's AFRS system.

#302A – Operating Transfers Not Allowed (QFS_GL_QA_302A_OP_TRANS_NOT)

Description: Operating transfers (4030140 and 4030150) are not allowed in certain funds. This query searches funds 001, 057, 060, 08A, 11A, 149, 24J, 253, 357, 489, 561, 790, 840, 997, 999 and reports any fund where a balance other than zero in either account exists. These amounts must be corrected.

#303 – Intra-fund Transfers (QFS_GL_QA_303_INTRA_FUND)

Description: This query searches account 4030130 by fund and reports the balance in any fund where entries do not net to zero. This account should only be used to transfer revenue within a

single fund. All revenue in this account by fund must net to zero at year end. Transfers between funds 145 and 146 should use 4030130.

#305A – Clearing (QFS_GL_QA_305A_CLEARING)

Description: This query searches for activity in accounts 1010115, 1010210, 1010220, 1011025, 1011029, 1011090, 1011105, 1011199, 2001079, 400159, 4000199, 4030010, 4030180, and 5010170 by fund. The activity in these accounts must be zero at year end.

1010115	Allow-Uncoll AR ST Clearing
1010210	Other Receivable Clearing
1010220	Third Party Errors
1011025	SF Conversion Clearing
1011029	Non-Refund Receivable Clearing
1011090	3rd Party Contract Clearing
1011105	Payment Plan Clearing
1011199	Student Receivable Error
2001079	Other Liab Clearing
4000159	Waiver Fee Error
4000199	Waiver Tuition Error
4030010	Items in Suspense
4030180	Items in Suspense
5010170	Payroll Suspense

#305B – Revenue in Fund 149 (QFS_GL_QA_305A_REV_SRC)

Description: Only Tuition and Interest Revenue is allowed in Fund 149. This query searches Fund 149 for any revenue in accounts other than 4000010-4000040 (Tuition and Fee Revenue), 4000100-4000118 (Tuition and Fee Waivers), 4000199, 4030120 (Interest), or 4020020-4020120 (Agency Reimbursements) and reports the balances found. The CTC system committed to the legislature, as part of the agreement allowing colleges to retain tuition, that those funds along with any interest earnings would be used exclusively for activities otherwise funded from annual appropriations (RCW 28B.15.031). It is possible that colleges could have very small balances in account 4030120 from interest charges on late tuition payments. If amounts in accounts other than those listed are found, they must be corrected. (Interagency reimbursements – 4020020-4020120 – are allowed because they translate to an expense in AFRS as a reduction of expense and are not considered revenues to the State.)

#305C – Tuition Revenue in 060, 149, 522, 561 or 860 only (QFS_GL_QA_305C_REV_SRC_FUND)

Description: At year end, tuition revenue should only be in the funds listed. This query searches for revenue accounts 4000010-4000040 (Tuition) and 4000100-4000118 and 4000199 (Tuition Waivers) in any other fund and reports the balance. Tuition and Waiver Revenue in other funds *must* be corrected.

#401 – Due to/from Other Funds (QFS_GL_QA_401_DUE_TO_FROM_FUND)

Description: This query totals receivables and payables between funds.

- Account 2012040 (Due to other Funds ST) must equal 1010170 (Due from Other Funds ST)
- 1100030 (Due from Other funds LT) must equal 2130030 (Due to Other Funds LT)

#503 – Assets Balances should be Debits (QFS_GL_QA_503_ASSET_BALANCES)

Description: This query searches all Asset (“A” type) accounts by fund and reports any account with a credit balance. All Cash accounts are reported as a single line item. This query ignores Allowance for Depreciation accounts and Allowance for Uncollectible accounts. This query will point out funds with negative cash which must be corrected at year end. Correct all other balances that appear on this report. Sometimes you can correct the error by reclassifying the credit asset to a liability ledger.

#504 – Liability Balances should be Credits (QFS_GL_QA_504_LIABILITY_BA)

Description: This query looks for balances in all Liability (“L” type) accounts by fund and reports any account with a debit balance. Correct all debit balances that appear on this report. Sometimes you can correct the error by reclassifying the debit liability to an asset ledger.

#508 – Negative Cash (QFS_GL_QA_508_NEG_CASH) updated

Description: Per RCW 43.88.260, no fund can have a deficit cash balance at the end of the biennium. This query reports any fund that has a negative balance in accounts 1000040 + 1000050 + 1000070 to 1000199 when added together. If the overall cash is still in a credit position, you must have your board authorize a transfer of funds to cover the deficit. **This report now excludes reporting on State Funds Type 1.**

COP Activity Year End Balancing (QFS_GL_QA_CERT_OF_PART)

Description: This query is used at year end to ensure balances for Certificates of Participation agree with Office of State Treasurer statements. Beginning of the year (period 0) balances are reported in the first amount column, all activity through the year in the second column, and year end balances in the third column. These year end balances must agree with the OST statement.

Internal Cash (QFS_GL_QA_INTERNAL_CASH)

Description: Per Memo 19-35-23, Internal Cash account 1000199 must always net to zero. This query searches and totals all activity in account 1000199 and reports any balances other than zero. Balances must be researched and corrected.

Lease Payable Year End Balancing (QFS_GL_QA_LEASE_PAYABLE)

Description: This query is used to summarize lease payable entries throughout the year and is used to ensure that year end balances agree with the Schedules of Amortization from the DebtBook. Beginning of the year (period 0) balances are reported in the first amount column, all activity through the year in the second column, and year end balances in the third column. Year end balances must agree with the schedule of amortization.

Lease Receivable Year End Balancing (QFS_GL_QA_LEASE_RECEIVABLE)

Description: This query is used to summarize lease receivable entries throughout the year and is used to ensure that year end balances agree with the Schedules of Amortization from the DebtBook. Beginning of the year (period 0) balances are reported in the first amount column, all activity through the year in the second column, and year end balances in the third column. Year end balances must agree with the schedule of amortization.

Missing Subsid (QFS_GL_QA_MISSING_SUBSID)

Description: Searches for any entries that are missing subsid in accounts 1010170, 1010180, 1100030, 2012040, 2012050, 2130030, 4030140, and 4030150. These errors must be researched and corrected.

Revolving Funds Balancing (QFS_GL_WA_RVL_SRC)

Description: This query searches all journals for journals with a source “RVL” and reports account balances of entries made by fund. Internal cash should zero out over all and the funds/accounts used must match the instructions from the State Board.

Tuition Distribution (QFS_GL_QA_TUIT_REV_DIST)

Description: Account 4000099 is used to distribute tuition revenue within a fund. The account should net to zero within any fund. This query searches all activity in account 4000099 by fund and reports any fund where the account activity does not net to zero. This error must be fixed.

Accounts with Unchanged Balances (QFS_GL_QA_UNCHG_BAL) (NEW)

Description: This query searches all funds and all accounts for accounts with unchanged balances during the fiscal year and reports any account by fund with an unchanged balance. These accounts should be analyzed for accuracy because it is expected that accounts would have activity throughout the year. OFM will want an explanation for the unchanged balances. Fund balance accounts beginning with “3”, Asset accounts beginning with “112”, accounts 1110030 and 1110040 are excluded from this report.

SBITA Payable Year End Balancing (QFS_GL_QA_SBITA) (NEW)

Description: This query is used to summarize subscription-based IT arrangement (SBITA) entries throughout the year and is used to ensure that year end balances agree with the Schedules of Amortization from DebtBook. Beginning of the year (period 0) balances are reported in the first amount column, all activity through the year in the second column, and year end balances in the third column. Year end balances must agree with the schedule of amortization.

If you have questions or suggestions on these instructions or queries, please contact:

Lori Carambot
lcarambot@sbctc.edu
360-704-1029

Two websites that provide additional tracking and monitoring information are listed below

Capital Allocation Spending

Capital allocations and capital expenditures should be tracked using the capital tracking system which can be found at: <https://captrack.sbctc.edu/CollegeSelect.asp>

Due To/From Community Colleges and Other State Agencies

The year-end Due to-from tracking application can be found at <https://duetoduefrom.sbctc.edu/> and begins running at year end. This application reports on both colleges' data and state agency data.