

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* and do not schedule
- 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

#106 – Prepaid Expenses (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 (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)

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, and reports any 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 Transfers in Fund Type 4 (QFS_GL_QA_202_OBJECT_T)

Description: This query searches Intra-Agency Transfer accounts 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.

#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.

#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 5040012-5040270 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, and 1121110. 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 reimbursement 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) have already been included in the criteria for the Goods and Services line (Legacy E object).

#210 – Capital and Operating Allocation Spending (QFS_GL_QA_210_211_OVERSPENT)

Description: This query summarizes all expenditures and agency Reimbursement accounts 4020020-4020120 by fund and appropriation index. Compare this report to your allocation schedule or SMART reports 210 and 211, which contain the allocation amounts loaded by State Board Staff. Any overspent allocations 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). Amounts reported should be reviewed for accuracy. Typically, revenues are not recorded in governmental funds.

#212 – Object T Elimination (QFS_GL_QA_212_OBJ_T_ELIM)

Description: This query sums each Intra-agency transfer/reimbursement account – 5020020 to 5020027 and 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. F&A Offset (5020021) can be zeroed with Indirect Costs (5020020) plus Intra Agency Transfer Goods/Svc (5081040) and is allowed. Other accounts must net to zero by year end.

#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 4000100-4000199 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 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.

#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.

#305A – Revenue Items in Suspense (QFS_GL_QA_305A_REV_SRC)

Description: This query searches for activity in accounts 4030010 and 4030180 (Items in Suspense) by fund. The activity in these accounts must be zero at year end.

#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), 4000100-4000199 (Tuition and Fee Waivers), 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.

#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 Fees) and 4000100-4000199 in any other fund and reports the balance. Tuition 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 2001080 (Escheat Liability) plus 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.

#902A – Due To Other State Agencies (QFS_GL_QA_902A_DUE_TO_AGENCY)

Description: This query searches all activity in account 2012050 and reports any balances found. The columns titled “Subsidiary” and “Agency Description” should have data in them. If not, click the drill down to view Journal IDs that constitute the amount displayed. These amounts should be corrected to properly zero out with the other state agency. Amounts reported by other agencies are still being loaded in the SMART system and can be compared against this report to ensure that the college and the agency are in balance.

#902B-Due From other State Agencies (QFS_GL_QA_902B_DUE_FROM_AGENCY)

Description: This query searches all activity in account 1010180 and reports any balances found. The columns titled "Subsidiary" and "Agency Description" should have data in them. If not, click the drill down to view Journal IDs that constitute the amount displayed. These amounts should be corrected to properly zero out with the other state agency. Amounts reported by other agencies are still being loaded in the SMART system and can be compared against this report to ensure that the college and the agency are in balance.

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.

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

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