

*** IMPORTANT NOTE:**

Calculations in JAMBIC7 & JAMBIC8 that result in amounts > 1 billion are automatically (programmatically) split into multiple transactions with amounts less than 1 billion.

However, in some cases, amounts that feed into the calculations in JAMBIC7 have already been truncated at the source (B/E & Rev Ledgers).

In these cases the missing billions must be identified and manually created and fed into FAS in amounts < 1billion.

Even more problematic, sometimes both truncation at the source and calculations exceeding a billion dollars occur at the same time. In this case, manual intervention is required to prevent downstream data stores from getting out of sync, i.e., FAS subsidiary ledger and the EDW. That intervention will take the form of modifying the affected records to correctly take into account the truncation at the source before any of the TC 32's are submitted to FAS. See the final note at the bottom of this document for a biennium 2011 to 2013 example.

These amounts can be identified by running queries against the EDW Financial Summary Data Mart (queries below).

For the crossover to the 2011 biennium, the following budgets were truncated at the source:

39-5070 total budget amount for object code 40 (prior biennium unexpended budget amount)
12-0996 total revenue for revenue code 9788 (beginning fund balance)
12-1571 total revenue for revenue code 9788 (beginning fund balance)
31-4030 total revenue for revenue code 9715 (recoveries exp-current)

The split transactions of both types are aggregated in the data warehouse where the fields accommodate billions, but when posted to the FAS subsidiary ledgers, the billions are truncated.

Phase IV procedures for billion dollar truncations:

- 1) Prior to the biennium crossover final phase run three simple queries against the Financial Summary Data Mart to identify budgets with budgeted dollars, expenditures or revenues that exceed 1 billion (+/-) in any one account code category. You will be looking at ending balances in the prior biennium. This tells us which budgets have data that is already truncated on the FAS subsidiary ledgers. (Past experience is a good guide as to where one should look as well.)
- 2) Following completion of the Phase IV A crossover process, support staff need to retain the jobsummary pdf and search the pdf for the display statements (the pdf's are normally deleted after 60 days).
- 3) After the completion of Phase IV B, Financial Accounting makes manual entries to get amounts that are truncated at the source into FAS and the EDW.
- 4) Once all the transactions have been processed in FAS, run queries against the data in the Financial Summary Data Mart to identify entries exceeding 1 billion (+/-) in the new biennium. You will now be looking at the new biennium to date totals to derive a complete list of all truncations.
- 5) Create a list of these entries and email it to Amy Floit and Andrea Sparling in P&B. This information will then be used to provide reconciling entries in their database.

Note that in some situations where the source data that feeds into the biennium crossover calculations is already truncated, as is the case with budget number 31-4030, the result may not look like a truncation. 31-4030 ended up with

a balance of negative (219,370,010.20). It should have been \$780,629,989.80. This resulted from a missing billion of the opposite sign.

What follows is the detail of the billions that were truncated in FAS or missing in the crossover to the 2011 biennium.

A query of the financial summary data mart for biennium 2009 revealed the following entries with dollars exceeding billions.

Most if not all truncation issues are with the TC 32 Beginning Fund Balance (9788-xx) posting (net of revenues and expenses). In the case of 39-5070, the Prior Biennium Unexpended Budget amount (obj 40) is being truncated.

BienniumYear	BudgetNbr	ObjSubObjCode	LastActivityMonth	BienBudgetTotalAmt
2011	395070	4000	02	-1289883815.02

Budget 39-5070 ending balances:

Total I/C Contra in 26-99 = \$ 425,685,116.60

Total Prior Bien Unexp Bgt = \$ 2,864,198,698.42 (the 2 billion are truncated from the source)

Carry forward amount = \$3,289,883,815.02 should have been posted via TC 24 for Obj 40 . What posted was \$1,289,883,815.02

Based on the biennium 2009 ending balances for the following budgets, these budget numbers, in addition to budget 39-5070, were truncated at the source and had to be manually corrected:

BienniumYear	BudgetNbr	RevenueCode	LastActivityMonth	BienRevenueAmt
2009	120996	978800	02	2287299222.87
2009	121571	978800	02	-2036483441.76
2009	314030	971500	24	-1044363381.00

Budget 12-0996 ending balances:

Expenses = 408,197,705.41

Revenues = 2,191,347,845.49 (all revenue classes)

Total = 2,599,545,550.90 should have been posted via TC 32. What posted was \$599,545,550.90

Budget 12-1571 ending balances:

Expenses = (56,776.00)

Revenues = (2,036,483,441.76)

Total = 2,036,540,217.76) should have been posted via TC 32. What posted was \$36,540,217.76)

Budget 31-4030 ending balances: (this one has other budgets closing to it, so you have to look at the closing adjustments in AM50225 report 855)

Debit Adj.s = 909,115,937.79

Credit Adj.s = (1,245,698.38)

Expenses = 0.00

Revenues = (1,127,240,249.61)

Total = (219,370,010.20) negative amount should have been posted via TC 32. What posted was a positive \$780,629,989.80.

Truncations may also occur as accounts accrue expenses or revenues over the course of the biennium. There is currently only one instance of this happening, Harborview's HMC Deposit budget (31-4030). The biennium to date amount is going to accrue over the course of the biennium and at some point cross the billion dollar threshold. That occurred in March of 2011 this past biennium. One way to identify these truncations is to monitor the Fin Summary Data Mart on a periodic (monthly basis). Something to trigger a few simple SQL queries is all that is required to capture these occurrences.

The queries are simple queries. Connect to EDWSQLC1DB2\SQL02. The database is FinancialSumMart.

These are the queries.

Revenue exceeding a billion (+/-):

```
SELECT sec.BienBudgetRevenueSum.*
FROM sec.BienBudgetRevenueSum
WHERE BienniumYear='2009' AND (BienRevenueAmt < -1000000000 OR BienRevenueAmt >
1000000000)
```

Expenses exceeding a billion (+/-): (no occurrences)

```
SELECT sec.BienBudgetExpenseSum.*
FROM sec.BienBudgetExpenseSum
WHERE BienniumYear='2009' AND (ExpendedBienToDateAmt < -1000000000 OR
ExpendedBienToDateAmt > 1000000000)
```

Budget amounts exceeding a billion (+/-):

```
SELECT sec.BienBudgetExpenseSum.*
FROM sec.BienBudgetExpenseSum
WHERE BienniumYear='2009' AND (BienBudgetTotalAmt < -1000000000 OR BienBudgetTotalAmt >
1000000000)
```

In addition, be mindful that the budgets with truncations may close into other budgets, or other budgets may close into them. Check the budget number index to see if the budget closes to another budget and run a query to see if other budgets close to it.

On sdbsqlc1db1 under database snapshots FINDB run this query (changing the biennium and budget number):

```
select dbo.budget_no_index.budget_number, close_to_budget
from dbo.budget_no_index
where biennium_year = '2011'
and close_to_budget='082412'
order by Budget_Number
```

To get a complete picture of what the correct total carryforward should be, use this query that takes the budget as a parameter on edwsqlc1db2.admin.washington.edu\sql02 FinancialSummaryMart:

```
DECLARE @BGT as char(6);
SET @BGT = '314030';

IF (SELECT object_id('TempDB..#xover')) IS NOT NULL
BEGIN
    DROP TABLE #xover
END;
```

```

WITH [Crossover_cte] ([BudgetNbr], [CloseToBudget],[EndingBal])
AS (
SELECT es.BudgetNbr, bi.CloseToBudget, es.ExpendedBienToDateAmt
FROM [srvr_ods].ods.sec.BudgetIndex bi
  inner join [FinancialSumMart].sec.[BienBudgetExpenseSum] es on es.BienniumYear =
bi.BienniumYear and es.BudgetNbr = bi.BudgetNbr
  where bi.BienniumYear='2011'
  and (bi.CloseToBudget = @BGT or bi.BudgetNbr = @BGT)

UNION ALL

SELECT rs.BudgetNbr, bi.CloseToBudget, rs.BienRevenueAmt
FROM [srvr_ods].ods.sec.BudgetIndex bi
  inner join [FinancialSumMart].sec.[BienBudgetRevenueSum] rs on rs.BienniumYear =
bi.BienniumYear and rs.BudgetNbr = bi.BudgetNbr
  where bi.BienniumYear='2011'
  and (bi.CloseToBudget = @BGT or bi.BudgetNbr = @BGT)
)

SELECT BudgetNbr, CloseToBudget, sum(EndingBal) as EndingBalance
into #xover
FROM Crossover_cte
group by BudgetNbr, CloseToBudget
order by BudgetNbr, CloseToBudget

SELECT BudgetNbr, CloseToBudget, EndingBalance
from #xover
compute sum (EndingBalance)

```

The above query is going to give you the net of revenue and expense which is the basis of the carryforward TC 32's.

In Biennium 2011 budget number 08-1011 had a truncation of a billion. It closes to budget 08-2412 which also had 317 other budgets closing to it.

Something similar only worse happened in Biennium 2013. Calculations exceeding a billion from multiple budgets closing to a budget number that itself had a truncation at the source.

Budget 31-4030 (HMC Deposit) had a 2011 ending balance of -1,319,279,426.20.

Since it was truncated at the source, the amount on the ledgers feeding in to the final phase of the crossover would have been -319,279,426.20.

It also had a host of other budget's closing to it. The resulting total that was calculated was \$1,024,482,655.99, which is of course a billion too much because of the truncation at the source. The final phase process took that amount and chunked it into little bits that FAS could swallow and pass on to the EDW.

At this point we have \$1,024,482,655.99 in EDW and, by virtue of FAS truncating the \$1,024,482,655.99, FAS ended up having \$24,482,655.99, which, if you take into account the truncation at the source, would have been the correct amount we were aiming for.

However, when the manual correction for the -1 billion truncation at the source was put into FAS, that put EDW at the correct amount of \$24,482,655.99 and put FAS at \$975,517,344.01-.

At this point, the only way to correct it is to go in and manually fix the Revenue Ledger and the Allotment Ledger, so that they have the correct totals.

I've also update the query in our phase IV instructions to automatically give you a grand total of the crossover amount

In this situation, you have to prevent the original TC 32's for this budget from going in with the other automated TC 32's "as is" and should instead manually edit the transactions so that FAS and EDW will not be out of sync.