

D23 Fund Refresher

LIZ SCHULTZ & KARLENE HANCOCK

What is a D23 Fund?

- The lowest level in the R*STARS hierarchy for fund reporting.
- Specifies **Appropriated Fund** for budget tracking and reporting.
- Specifies **GAAP Fund** for financial statement reporting.
- Specifies **Treasury Fund** to identify associated Treasury account.
- Specifies **Cash Fund (optional)** to allow cash balances to be managed in R*STARS across multiple D23 funds.
- Includes indicators that specify the level of Fund at which Appropriations (62 screen), Agency Budgets (61 screen), and Cash Control (63 screen) are recorded on R*STARS financial inquiry screens.

How do I setup a D23 Fund?

This profile is maintained by DAS SFMS Operations.

Agencies complete a D23 Fund request and send it to SFMS Operations for approval and entry into R*STARS.

The D23 Request Form is available on the SFMS website.

https://www.oregon.gov/das/Financial/AcctgSys/Documents/Fund_Profile_d23.doc

Completing the D23 Form (1 of 5)

FUND PROFILE (D23)			
PREPARED BY	AGENCY NAME/AGENCY NUMBER	AGENCY PHONE	
1	2	3	
AUTHORIZED BY	DATE	CENTRAL OFFICE USE ONLY	
4	5	APPROVED/ENTERED BY	ENTERED DATE

1. Name of Preparers.
2. Agency Name and 3-digit Agency Numbers.
3. Agency Contact Phone (if questions on this request).
4. Authorized signer must be an Accountant 4 or higher.
5. Date authorized.

Completing the D23 Form (2 of 5)

AGENCY NUMBER	FISCAL YEAR	FUND	TITLE
6	7	8	9

6. 3-digit Agency Number.
7. Current (or upcoming) Fiscal Year.
8. Unique 4-digit Fund number assigned by Agency.
9. Up to 40 character Title assigned by Agency & consistent with authorizing legislation.

Common Title abbreviations include:

- OF/ GF/ FF/ LF – Other Funds / General Fund / Federal Funds / Lottery Funds
- CC – Capital Construction
- DS – Debt Service
- COI – Cost of Issuance

Completing the D23 Form (3 of 5)

APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND
10	11	12	13	14	15

10. Appropriated Fund must match appropriated fund listed on the associated 20 appropriation profile. Valid appropriated funds are listed on the D22 screen.
11. GAAP Fund used for financial reporting. Refer to OAM 05.20.00 for more info or contact your SARS analyst. Valid GAAP funds are listed on the D24 profile.
12. State Fund Group is typically 9999 or 0015 for Lottery funds. Valid State Fund groups are listed on the D39 profile.
13. Local Fund Ind may be 'N' or 'S.' 'N' is the default and allows agencies to issue warrants from the Treasury Fund listed on the D23. 'S' prevents the D23 fund from being used to issue warrants in R*STARS and is most commonly used for Suspense Accounts.
14. Available options are R1, R2, R3, R4, R5, C1, A1 or U1. This field is required if the GAAP Fund is below 4000 or is equal to 7505. This field determines the GL account any nominal balances will close to at the end of the Fiscal Year. Contact your SARS analyst for more info.
15. Optional Cash Fund. If entered, it must exist on the D73 cash fund profile.

Completing the D23 Form (4 of 5)

APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND	DEPOSIT INT IND
1	16	17	N	18	19	Y
STATUS CODE	EFFECTIVE START DATE	GASB 54 DESCRIPTION				
A	20	21				

- 16. Available options are 0 – 2. Determines how activity is summarized on the 61 screen. Most common indicator is a 2, which summarizes activity at the D23 Fund level
- 17. Available options are 0 – 3. Determines how activity is summarized on the 63 screen. 1 is used for General Fund; 2 is used for non-GF & no cash fund; 3 is used for non-GF and a cash fund.
- 18. Enter the 4-digit Treasury Fund. It must exist on the D53 profile under Table ID ‘TRES.’
- 19. May be 0 or 1. Must match to CC Org Level Ind on the associated D22 Appropriate Fund profile.
- 20. Enter start date. This date may not be before the authorizing legislation takes effect. SFMS does not recommend using an effective start date in a fiscal month that has already closed.
- 21. GASB 54 description. This field is required if you entered a GASB 54 code. Contact your SARS analyst for more info.

Completing the D23 Form (5 of 5)

ESTABLISHING A NEW FUND	
Is this a new program? Yes <input type="checkbox"/> No <input type="checkbox"/>	What will this fund be used for?
<p>If this is a new program for your agency, provide a copy of the authorizing legislation for this program. Provide an explanation of what types of activity will be recorded within this D23 Fund.</p>	
What is the revenue funding source and approximate total annual revenue for this fund?	
<p>Explain what revenue sources will be used to fund this activity. If possible, provide an estimate of the expected annual revenue for this D23 fund.</p>	
What appropriation number will be used for this fund?	
<p>Identify what appropriation number will be used with this fund. It must exist on the 20 profile.</p>	
Are there legal/legislative expenditure restrictions? Yes <input type="checkbox"/> No <input type="checkbox"/>	Please list specific law or other authority.
<p>Provide an explanation of any restrictions that limit how these funds may be spent. Provide a copy of the expenditure authority authorized in the current biennium for this activity.</p>	
~ PLEASE ATTACH A COPY OF THE STATUTES OR E-BOARD MINUTES WHICH REQUIRE OR ALLOWS A NEW FUND TO BE ESTABLISHED ~	

How do I submit my D23 request?

Please email your request to: D23.sfms@oregon.gov

Attach the following to your email request:

- Completed D23 Fund Request Form.
- Completed D73 Cash Fund Request Form (optional).
- Appropriate Legal Authority to support the D23 request.

Appropriate Legal Authority

This is the legislation that gives your agency the authority to collect and/or distribute funds for this program.

Examples include:

- The House or Senate Bill that establishes the program.
- The House or Senate Bill that grants spending authority.
- Oregon Revised Statute or Chapter Law.
- E-Board Minutes.

When will requests be processed

SFMS has 5 days to review and approve D23 requests.

Reasons it could take longer:

- Governor has not signed authorizing legislation. This is common at the end of a regular session.
- New Treasury Account has not been setup or cross-walked into R*STARS yet.
- Documentation submitted is incomplete. Agency has been notified and SFMS is waiting for a response.
- Questions arise during the review. Agency has been notified and SFMS is waiting for a response.

Once entered into R*STARS, the agency will be notified by email that the fund is ready for use.

Changes to Existing D23 Fund

Only certain fields may be changed on an existing D23 fund if the fund has already been used to record transactions.

Fields that may be updated:

- Fund Title.
- GAAP Fund – with approval from your SARS analyst.
- GASB 54 Code – with approval from your SARS analyst.
- Description – with approval from your SARS analyst.

Inactivation of a D23 Fund

- Requests to inactive a D23 fund should be sent by email.
- The fund must have zero balances in all “Real” General Ledger (GL) accounts before it can be inactivated.
- If there is a separate Treasury Fund or Cash Fund associated with the D23, please indicate in your request if you would like these profiles inactivated as well.
- Please note that D23 funds associated with Capital Construction Appropriated Funds cannot be inactivated.

D23 Fund Request and Questions?

Please email: D23.sfms@oregon.gov

Or contact:

Karlene Hancock

Phone: (971)900-9769

Email: Karlene.HANCOCK@oregon.gov