

# D23 Fund Advanced Training

---

MAY 2023

# Today's Agenda

---

- What legislation do you need to submit with new D23 Funds & Treasury Account requests?
- Establishing D23 Funds related to a Debt Issuance.
- What to know when setting up a D23 Fund that uses a suspense account.
- How do you request a D73 Cash Fund?
- What is linking cash and how does it work in SFMA?
- How does the GAAP Fund & G54 Indicator on a D23 Fund roll up in SFMA for financial reporting?
- Changes to a GAAP Fund & G54 Indicator on an existing D23 Fund.
- Overview of the SFMA system jobs that use information from the D23 Fund Profile.
- Closing out a Treasury Fund, D73 Cash Fund and D23 Fund.

# Goal of Today's Training

To provide SFMA users that request or approve D23 Fund requests a more in-depth training covering advanced D23 topics.

This training is intended for SFMA users that previously attended the D23 Fund Basic Training and would like to build on that existing knowledge.

Link to prior training: [State of Oregon: Accounting system – Training](#)

The screenshot shows a 'Training' menu with a sidebar on the left and a main content area on the right. The sidebar contains links for 'ACH - VENDOR/DIRECT DEPOSIT', 'SFMS CONTACTS', 'DATAMART', and 'NEWS LISTS'. The main content area lists training topics: '1099-MISC and NEC forms', 'D23 fund training', 'D23 fund basic training presentation with navigational links', 'D23 request form with screen references', and 'D23 fund basic training YouTube recording'. A red rounded rectangle highlights the 'D23 fund training' item and its sub-items.

# Documentation for D23 - Engrossed

---

## Engrossed Legislation –

Is legislation that has only passed in one Chamber.

Is subject to change.

Still considered a document in process.

Is not appropriate to request a D23 and will be rejected by SFMS.

# Documentation for D23 - Enrolled

---

Enrolled Legislation –

Legislation that has been voted on by both houses and is ready for the signatures of the House Speaker/Senate President/Governor.

Once signed is the legal legislation and will become :

Chapter Law

ORS

**This is the primary source of all legislation that is needed for a D23 Request.**

# Documentation for D23 – ORS/Ch Law

Once House and Senate Bills that have been passed and signed through the Governor will be assigned either into Chapter Law or ORS. Assignment can be found in the Measure History tab for the bill:

3-29 (S)	Smith DB granted unanimous consent to change vote from nay to aye.
3-29 (S)	Vote explanation(s) filed by Boquist, Thatcher, Weber.
3-30 (H)	First reading. Referred to Speaker's desk.
3-30 (H)	Referred to Ways and Means.
4-4 (H)	Recommendation: Do pass.
4-4 (H)	Second reading.
4-5 (H)	Rules suspended. Carried over to April 6, 2023 Calendar.
4-6 (H)	Rules suspended. Third reading. Carried by Bynum, Wallan. Passed. Ayes, 44; Nays, 10--Cate, Chaichi, Diehl, Elmer, Levy B, Reschke, Scharf, Smith G, Stout, Wright; Excused, 6--Boice, Boshart Davis, Helm, Lively, Mannix, Owens. <a href="#">+</a>
4-6 (H)	Vote explanation(s) filed by Chaichi, Levy B, Reschke, Scharf, Stout.
4-10 (S)	President signed.
4-10 (H)	Speaker signed.
4-13 (S)	Governor signed.
5-6 (S)	Chapter 25, 2023 Laws.
5-6 (S)	Effective date, April 13, 2023.

# Documentation for D23 – Eboard

---

## Eboard Minutes –

Occur most often in the middle to the end of the biennium.

Grant agencies additional funding or spending authority.

Can address agencies receipt of grant monies and spending authority.

They are not a source of new legislation or programs.

# Documentation for D23 – Effective Start

---

Effective Start Date:

Written into the legislation found generally in the last section of the bill.

Effective immediately upon the date that the Governor signs.

Specific Date

No specific information provided for effective start date:

90 days after Sine Die or legislative end.

This is the most common after a regular legislative session has ended.



# Documentation for D23 – Treasury

---

## “Sub-Account” Treasury Legislation:

Treasury can choose to allow or not allow sub-accounts, this is not an SFMS decision.

Currently Treasury is not allowing sub-account setups.

If you see treasury sub-account in the legislation:

Agency may need to setup a Treasury Account “separate from General Fund”.

Legislation as agreed by Treasury is:

House Bill/Senate Bill with sub-account language

ORS 291.001

# Documentation for D23 – Additional Information

---

Please work with OST to make sure that any reference to a Treasury Account is properly worded in the Legislative Concept Document.

The legislative concept phase is the time to make sure that language does not impede the agency's ability to execute legal legislation.

Not SFMS roll to review verbiage of the legislative concept regarding treasury funds.

SFMS role begins after House Bill/Senate Bill is fully executed.

# Bond Issuance – Treasury Accounts

---

Who has authorization to request Bond Issuance Treasury Accounts?

DAS CFO (XI Bonds & Lottery Bonds) (ORS 286A & 291.001)

Three Other Agencies (identified by separate ORS unique to the agency)

Education

Veterans

Housing and Community Services

# Bond Issuance – D23 Fund Requests

---

Bond issuance Legal Legislation is never the same as what DAS CFO Ofc uses to request Treasury Fund.

Legal Legislation must be the agency's expenditure authority (HB/SB/Eboard) with the appropriate Section and if appropriate sub-section of the legislation.

ORS used by DAS CFO office is too general and directly states it is for DAS purposes to open these accounts. It does not address spending limits or grant authority to spend the monies received.

<b>Are there legal/legislative expenditure restrictions?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> <b>Please list specific law or other authority.</b>

# Bond Issuance – Additional Notes

---

SARS Training Links:

[State of Oregon: Accounting and reporting - Training and resources](#)

Other resources:

[XI-Q Bond Program Agency Guide.pdf \(oregon.gov\)](#)

# Questions-D23 & Bond Issuance?

---



# D23 Funds with Suspense Accounts

---

Agencies work directly with OST to setup Suspense or TRS accounts.

Setup requests are outside SFMS purview and as such SFMS doesn't directly request for the agencies.

If check writing authority is needed, it needs the approval of both Oregon State Treasury and FBS Manager.

Cash and Budgetary controls do not exist in SFMA for suspense accounts, so this must be considered when requesting D23 and requesting these accounts to be setup at Oregon State Treasury.

# D23 Funds with Suspense Accounts – No Check Writing

---

D23 with associated Suspense accounts with no check writing authority:

Local Fund Ind = S

Treasury Fund = 9999 Oregon Default

Agency Budget = 0



# D23 Funds with Suspense Accounts – With Check Writing

---

D23 with associated Suspense accounts with check writing authority:

Local Fund Ind = N

Treasury Fund = 8XXX (SFMS assigned once notified by OST & communicated to agency)

Agency Budget = 0

# D23 Funds with Suspense Accounts – Additional Information

---

Additional resources for suspense account information:

SFMS Desk Manual

Category: Treasury

Chapter: trea.5

Suspense account transactions in RStars

Link: [State of Oregon: Accounting system - SFMS desk manual](#)

# D73 Form

<b>CASH FUND PROFILE (D73)</b>				
PREPARED BY:	AGENCY NAME / AGENCY NUMBER:	AGENCY PHONE:		
AUTHORIZED BY:	DATE:	<b>CENTRAL OFFICE USE ONLY</b>		
APPROVED/ENTERED BY:		ENTERED DATE:		
<i>To complete the "D73 Cash Fund Profile" see "D73 Input Coding Instructions" in R*STARS Data Entry Guide - Chapter 5.</i>				
AGENCY	FISCAL YEAR	CASH FUND		
TITLE				
TREAS FUND	RELATED APPN NO. *	STATUS CODE	EFF START DATE (mmddyyyy)	EFF END DATE (mmddyyyy)
		A		
<b>(Linking Only)</b>				
<p>The baseline version of R*STARS controls cash at the fund (D23) or appropriated fund (D22) levels. A cash fund is defined as a method to combine funds for cash control purposes at a level below the appropriated fund level (D22) and above the agency fund level (D23).</p> <p>You must have an active appropriation number (20 profile) before a fund profile can be entered. Cash Fund numbers are designated by the agency. Both Cash Fund (D73) and Fund (D23) Profile are centrally established within SFMS Operations.</p> <p>A Cash Fund may be assigned to all new funds except debit/credit advices, suspense account, general fund, Capital Asset, or Government-Wide Funds. Establishing D23 cash control level at "3 allows an agency to later add additional D23s to the existing cash fund by merely establishing a new D23 Fund Profile. <b>All funds (D23) within the cash fund must point to the same treasury fund.</b></p> <p>Please answer the following questions:</p> <p>1. Is this a new cash fund? If yes, please list the D23(s) that point to this cash fund. _____          _____</p> <p>2. Is this a change to an existing cash fund?..... <input type="checkbox"/> YES <input type="checkbox"/> NO          If yes: a) have you requested an update(s) on the D23 Fund Profile(s)?..... <input type="checkbox"/> YES <input type="checkbox"/> NO If no, why not?          _____</p> <p>b) explain why the change is being made? _____          _____</p> <p>3. Is this Cash Fund linked?..... <input type="checkbox"/> YES <input type="checkbox"/> NO          Attach a copy of the budget bill and/or E-Board minutes identifying the purpose of these funds.</p> <p><small>*Related appropriation number is used only when linking. Linking combines General Fund appropriation unexpended allotment balance with a Federal Fund available cash balance for the edit against available funds for a payment from the Federal Fund. Linking, in effect, borrows from the General Fund appropriation on the part of the Federal Fund. A General Fund Revenue fund may not be used for linking. Both Federal and General Fund accounts must be legislatively authorized for the same purpose and must be within Treasury fund 0401. Federal Fund must be in a separate cash fund from other agency funds within 0401 when linking Federal Funds to General Funds.(If two treasury funds are involved, one borrowing from the other, a line of credit must be established through the State Treasury.)</small></p>				

Send Cash Fund Profile Form to: Department of Administrative Services SFMS 1225 Ferry Street SE FL 2 Salem, Oregon 97301-4278
--

# D73 Form – Heading

Prepared By

Agency Name/Number/Phone

Authorized By

Date

<b>CASH FUND PROFILE (D73)</b>			
PREPARED BY:	AGENCY NAME / AGENCY NUMBER:	AGENCY PHONE:	
AUTHORIZED BY:	DATE:	<b>CENTRAL OFFICE USE ONLY</b>	
		APPROVED/ENTERED BY:	ENTERED DATE:
To complete the “D73 Cash Fund Profile” see “D73 Input Coding Instructions” in <i>R*STARS Data Entry Guide - Chapter 5.</i>			

# D73 Form – Body

Agency Number/Fiscal Year/Cash Fund

Title

Treasury Fund/Effective Start Date/Effective End Date (default blank)

AGENCY	FISCAL YEAR	CASH FUND			
TITLE					
TREAS FUND	RELATED APPN NO. *	STATUS CODE	EFF START DATE (mm/dd/yyyy)	EFF END DATE (mm/dd/yyyy)	
		A			
<b>(Linking Only)</b>					

The baseline version of R\*STARS controls cash at the fund (D23) or appropriated fund (D22) levels. A cash fund is defined as a method to combine funds for cash control purposes at a level below the appropriated fund level (D22) and above the agency fund level (D23).

You must have an active appropriation number (20 profile) before a fund profile can be entered. Cash Fund numbers are designated by the agency. Both Cash Fund (D73) and Fund (D23) Profiles are centrally established within SFMS Operations.

A Cash Fund may be assigned to all new funds except debit/credit advices, suspense account, general fund, Capital Asset, or Government-Wide Funds. Establishing D23 cash control level at "3" allows an agency to later add additional D23s to the existing cash fund by merely establishing a new D23 Fund Profile. **All funds (D23) within the cash fund must point to the same treasury fund.**

# D73 Form – Related APPN No

Related APPN No –

This will be blank for most requests.

This is for D73 using Linking Allotment only.

Agency has applied and received permission from SABRS for Linking Allotment.

AGENCY	FISCAL YEAR	CASH FUND			
TITLE					
TREAS FUND	RELATED APPN NO. *	STATUS CODE	EFF START DATE (mm/dd/yyyy)	EFF END DATE (mm/dd/yyyy)	
		A			
<b>(Linking Only)</b>					

The baseline version of K-STARS controls cash at the fund (D23) or appropriated fund (D22) levels. A cash fund is defined as a method to combine funds for cash control purposes at a level below the appropriated fund level (D22) and above the agency fund level (D23).

You must have an active appropriation number (20 profile) before a fund profile can be entered. Cash Fund numbers are designated by the agency. Both Cash Fund (D73) and Fund (D23) Profiles are centrally established within SFMS Operations.

A Cash Fund may be assigned to all new funds except debit/credit advices, suspense account, general fund, Capital Asset, or Government-Wide Funds. Establishing D23 cash control level at "3" allows an agency to later add additional D23s to the existing cash fund by merely establishing a new D23 Fund Profile. **All funds (D23) within the cash fund must point to the same treasury fund.**

# D73 Form – Question 1

---

New Cash Fund?

Please provide at least one associated D23 Fund.

1. Is this a new cash fund? If yes, please list the D23(s) that point to this cash fund. \_\_\_\_\_

---

---

# D73 Form – Question 2

---

Change to an existing Cash Fund? Y/N

Change to an existing D23? – No, always no

Why the change is being made?

2. Is this a change to an existing cash fund?.....  YES  NO

If yes: a) have you requested an update(s) on the D23 Fund Profile(s)?.....  YES  NO If no, why not? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

b) explain why the change is being made? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



# D73 Form – Question 3

---

Cash Fund linked?

No - default answer.

Yes - Agency must provide SABRS signed form granting Linked Cash permission.

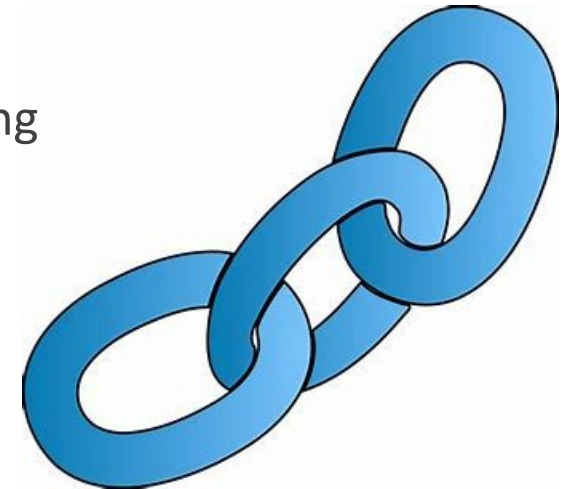
3. Is this Cash Fund linked?..... YES     NO  
Attach a copy of the budget bill and/or E-Board minutes identifying the purpose of these funds.

\*Related appropriation number is used only when linking. Linking combines General Fund appropriation unexpended allotment balance with a Federal Fund available cash balance for the edit against available funds for a payment from the Federal Fund. Linking, in effect, borrows from the General Fund appropriation on the part of the Federal Fund. A General Fund Revenue fund may not be used for linking. Both Federal and General Fund accounts must be legislatively authorized for the same purpose and must be within Treasury fund 0401. Federal Fund must be in a separate cash fund from other agency funds within 0401 when linking Federal Funds to General Funds.(If two treasury funds are involved, one borrowing from the other, a line of credit must be established through the State Treasury.)

# Linking Cash – What is it?

---

- Under normal circumstances, an agency would have funds recorded in SFMA in the Cash Fund before spending the money.
- But when agencies are making Federal Assistance disbursements that are reimbursable, an agency needs the ability to spend the cash before receiving federal reimbursement.
- Linking Cash functionality in SFMA allows an agency to ‘borrow’ against an appropriation’s unexpended allotment balance to allow spending from a D73 Cash Fund that does not have enough available cash on the 63 screen.



# Linking Cash – Requires approval

---

Use of this functionality must be approved by SABRS/CFO and is only approved in limited cases.

- Federal Funds linked to General Fund appropriation(s).
- Both Federal Funds and General Fund are legislatively authorized for the same purpose and both use Treasury fund 0401.
- Federal Fund is in a separate D73 Cash Fund from other agency funds within 0401 when linking Federal Funds to General Funds. If multiple treasury funds are involved, a line of credit must be established through the State Treasury.

We have a total of 11 agencies that are currently approved to use Linked Cash functionality.



# Linking Cash – Set up on D73 Screen

If approved, a D73 Cash Fund is set up to link the Cash Fund to a specific appropriation.

```

SD73 UC: 10 STATE OF OREGON 04/21/23 03:46 PM
LINK TO: _____ CASH FUND PROFILE PROD

AGENCY: 101
CASH FUND: 08000 FY: 14
TITLE: HRSA FEDERAL GRANT (OREGON HEALTH PLAN)
TREASURY FUND: 0401
RELATED-APPN NO: 89901 AY: 2015
RELATED-APPN NO2: _____ AY2: _____
  
```

# Linking Cash – Set up on 62 Screen

SABRS must also make a budget entry for the amount of linked allotment approved. This will show up on the 62 screen as Balance Type (BT) 24 as shown in the example below.

```

S062 UC: 10 STATE OF OREGON 05/12/23 04:07 PM
LINK TO: _____ APPROPRIATION FINANCIAL INQUIRY PROD
AGY: 101 APPN YEAR: 15 APPN #: 89901 GENERAL FUND PLANNING PGRMS
APPR FUND: 8000 FUND: _____ COMP SRCE/GRP: _____ OBJ/COMP OBJ: _____
PRG CD: 1000 LVL: 02 PLANNING PROGRAM ORG CD: _____ LVL: _____
INQ TYPE: MC INQ YEAR: 14 INQ MONTH: 10 DETAIL/SUMMARY: D
CASH BASIS BUD: 2,378,230.92 ADJ BUD: 18,711,819.00
ACCR BASIS BUD: 2,373,422.51 REM APPN ALLOT: 2,373,422.51
ENC BASIS BUD: 2,373,422.51 ALLOT TO BUD % : 100.00
EXP TO BUD % : 87.30 UNSCHED TO BUD % : 0.00
BT TITLE AMOUNT BT TITLE AMOUNT
01 ORIG BUDGT 16,036,785.00
02 REVISIONS- 2,675,034.00
15 CASH EXPEN 16,333,588.08
17 ACCRD EXPE 4,808.41
23 ALLOTMENT- 18,711,819.00
24 LNK ALOTMT 500,000.00
  
```

# Linking Cash – Reviewing 63 Screen

When using Linking Cash, the system will allow cash balance displayed on the 63 screen to go negative for the Cash Fund. Under normal circumstances, system controls would not allow this.

```

S063 UC: 10 STATE OF OREGON 05/12/23 04:11 PM
LINK TO: _____ CASH CONTROL FINANCIAL INQUIRY PROD

AGENCY: 101 APPR FUND: _____ CASH FUND: 08000 FUND: _____ GRANT NO/PH: _____

INQ TYPE: MC (MA, YA, MY, YY, MC, YC) DETAIL/SUMMARY: D
INQ YEAR: 14 INQ MONTH: 10 CASH BALANCE: 432,275.50-

BT TITLE AMOUNT BT TITLE AMOUNT
12 CASH REVEN 60,452,651.77
13 PYMTS OUTS 196.56
15 CASH EXPEN 61,006,547.21
20 TRAN IN-CA 886,894.82
21 TRAN OUT-C 730,662.78
23 OTHER DECR 7,862.00
25 BEG BALANC 26,750.10-
34 UNREC DEPO .00
  
```

# Linking Cash – Reviewing 14 Screen

Instead, the available linking cash balance appears on the 14 Linked Cash/GF Appropriation Financial Inquiry screen to determine how much linking cash your agency has available to spend.

```

S014 UC: 10 STATE OF OREGON 05/12/23 04:10 PM
LINK TO: _____ LINKED CASH/GF APPN FINANCIAL INQUIRY PROD

AGENCY: 101 APPN NO: 89901 AY: 2015

INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
INQ YEAR: 14 INQ MONTH: 10

LINKING BALANCE: 67,724.50

***** APPROPRIATION BALANCES *****
BT TITLE AMOUNT
01 ORIG BUDGT 16,036,785.00
02 REVISIONS- 2,675,034.00
15 CASH EXPEN 16,333,588.08
17 ACCRD EXPE 4,808.41
23 ALLOTMENT- 18,711,819.00
24 LNK ALOTMT 500,000.00
30 UNITS ACCU 174,045.62

***** CASH CONTROL BALANCES *****
BT TITLE AMOUNT
12 CASH REVENU 60,452,651.77
13 PYMTS OUTST 196.56
15 CASH EXPEND 61,006,547.21
20 TRAN IN-CAS 886,894.82
21 TRAN OUT-CA 730,662.78
23 OTHER DECRE 7,862.00
25 BEG BALANCE 26,750.10-
34 UNREC DEPOS .00
  
```

Amounts from 62 Screen

Amounts from 63 Screen

# Linking Cash – More on the 14 Screen

---

Enter the Linked Appropriation and the AY on the 14 screen to view the available linked balance.

The 14 screen combines information from the Linked Appropriation 62 screen and from the Linked Cash Fund 63 screen to calculate the amount of linked funds available to spend.

The calculation is the **lesser of**:

1. The BT24 Linking Allotment balance on the 62 screen plus the available D73 Cash Balance on the 63 screen.
2. The Remaining Appropriation Allotment on the 62 screen plus the available D73 Cash Balance on the 63 screen.

The 14 screen uses the lesser of these 2 calculations above to prevent agencies from spending more allotment than they are allotted for the quarter or the biennium.



# Linking Cash – Error Messages

Agencies that use Linking Cash may see the following error messages when entering transactions.

## **K10 - Remaining Appn < Linking Allotment, Link Bal limited by Rem Appn**

- This error message indicates SFMA is now using the second calculation on the previous slide.
- This is a warning message. You may still proceed with saving the transaction.

## **F07 & F08 – Link Cash Negative Cur Month or Biennium End**

- These error messages indicate the linking balance on the 14 screen is negative or the transaction you are attempting to save will cause the linking balance to go negative.
- These are fatal error messages. You will not be able to save the transaction.



# D23 & GAAP Fund – Roll up in SFMA

---

**Question:** How do I tell whether a D23 Fund in SFMA is classified as Governmental, Proprietary, Fiduciary, or the Government-Wide Reporting Fund (GWRF)?

**Answer:** You can see the roll up for a D23 Fund by looking at the D23, D24, D21 & D20 screens.

- On D23 Fund profile, find the GAAP Fund. Look up the GAAP Fund on the D24 profile.
- On D24 profile, find the GAAP Fund Type. Look up the GAAP Fund Type on the D21 profile.
- On D21 profile, find the GAAP Fund Group. Look up the GAAP Fund Group on the D20 profile.
- D20 profile indicate if Governmental, Proprietary, Fiduciary, or the GWRF.

GAAP Fund Group number is also displayed near the bottom of each D23 Fund profile, so if you want to skip all the steps of the roll up described above, you can find the GAAP Fund Group on the D23 Fund profile and then go directly to the D20 screen to look up that GAAP Fund Group to determine if the D23 Fund is classified as Governmental, Proprietary, Fiduciary, or the GWRF.

# G54 Indicators & GAAP Funds

---

The G54 Indicator and GAAP Fund on a D23 Fund determine which equity General Ledger account that any nominal balances for that D23 Fund will close to at the end of the fiscal year.

**Question:** How do I identify which balances are considered nominal balances?

**Answer:** The balances in GL accounts that are closed out at the end of every FY. For example:

- GL 3100 – Revenue
- GL 3500 – Expenditures
- GL 3150 – Transfers In
- GL 3550 – Transfers Out

You can use the new General Ledger List & Roll-up resource on our website to see a complete list of the nominal GLs that are closed at FY end. Filter on the last column in the spreadsheet:

<https://www.oregon.gov/das/Financial/AcctgSys/Documents/GL-List.xlsx>

# G54 Indicators & GAAP Funds (Cont.)

---

The G54 Indicator and GAAP Fund on a D23 Fund determine which equity General Ledger account that any nominal balances for that D23 Fund will close to at the end of the fiscal year.

**Question:** How can I see what equity General Ledger account will be used by a D23 Fund?

**Answer:** Look to see if the D23 Fund has a GASB 54 indicator. If so, the indicator determines the equity GL account. Go to the D54 screen, enter 'GB54' as the Table ID and input the GASB 54 indicator in the Key 1 field. Press enter and the equity GL will be listed in the Reference Data field. See OAM [05.20.00](#) & [15.85.00](#) for more information on GASB 54 & GASB 54 indicators

If there is no GASB 54 indicator, the GAAP Fund will determine the equity General Ledger Account. Go to the D24 screen and look up the GAAP Fund. Find the GAAP Fund Type and look up this GAAP Fund Type on the D21 screen to see the equity GL.

# Changing GAAP Fund & G54 Indicators

---

The GAAP Fund & the G54 Indicator may be changed on an existing D23 Fund at the request of SARS. Depending on the timing of this change, agencies may also need to work with their SARS analyst to reclass equity balances to the correct equity General Ledger account.

There are 2 scenarios when a reclass entry may be needed.

1. Existing D23 Fund has been in use for more than one fiscal year. The General Ledger Close program is run every year after the close of Month 13. If the D23 Funds was used in prior fiscal years, correcting the D23 Fund profile now will not go back and correct where nominal balances have closed in the past.
2. If a GAAP Fund or GASB 54 Indicator is changed on a D23 fund that changes what equity account nominal entries will close to during the first year of a biennium, entries may be needed to reclass the beginning fund balance in the second year of the biennium. This scenario is uncommon. Let's look at the SFMA system jobs to help explain why this occurs.

# SFMA system jobs that use D23 Fund

---

## DAFM353/356 Fiscal Year-End Rollover

Runs after nightly batch cycle on **last working day of June**. In even-numbered years, FY account balances roll forward to the new FY. In odd numbered years, AY balances roll forward to the new AY for two fiscal years. For nominal GL accounts, DAFM353/356 looks at the D23 Fund profile to determine the equity GL account that any nominal balances will close to and includes those amounts in the beginning balance for that equity GL in the new fiscal year(s).

## DAFM351 General Ledger Close

Runs each fiscal year **following Month 13 close**. The program closes the nominal general ledger account balances to the appropriate equity accounts after the close of the fiscal year. DAFM351 looks at the D23 Fund profile to determine the equity GL account that any nominal balances will close to for fiscal year end.

# More system jobs that use D23 Fund

## Profile Roll

Run in **odd-numbered years** prior to the start of a new biennium. Rolls existing AY & FY profiles in SFMA to create those same profiles in the new AY and 2 new FYs. D23 Funds are included in the Profile Roll.

## Profile Archive

Runs in **even-numbered years** to remove older AY & FY profiles from the system. D23 Funds are included in the Profile Archive if they meet all archive criteria.



# SFMA system jobs – More Info

---

See SFMS Desk Manual for more information on the following jobs:

DAFM353/356 Fiscal Year-End Rollover

➤ <https://www.oregon.gov/das/Financial/AcctgSys/Documents/cent7.pdf>

DAFM351 General Ledger Close

➤ <https://www.oregon.gov/das/Financial/AcctgSys/Documents/Cent5-GL-Close-DAFM351.pdf>

Profile Roll for New Biennium

➤ <https://www.oregon.gov/das/Financial/AcctgSys/Documents/Prof2%20Profile%20Roll.pdf>



# Closing Centrally Maintained Profiles

---

Currently no form is in place to close centrally maintained profiles.

Send email to [D23.SFMS@das.Oregon.gov](mailto:D23.SFMS@das.Oregon.gov).

Centrally maintained profiles:

D23 Fund

D73 Cash Fund

D53 Treasury Fund

# Closing Centrally Maintained Profiles – D53 Treasury Fund

---

SFMS Process for closing a Treasury Account:

Run query on all associated D23 Funds to assure that request will be successful.

Zero balance of all Real Accounts with Equity being the exception.

Zero balance also in 1011/1111 GL Accounts (balance would indicate o/s warrant).

Email to Treasury requesting closure of account including all on original email request.

Email from Treasury confirming closing process complete.

Proceed to close in RStars.

# Closing Centrally Maintained Profiles – D23 Fund

---

SFMS Process for closing a D23 Fund:

Should be requested if closing a Treasury Account.

Can be requested even if Treasury Account not being closed if multiple D23's exist.

Run query requested D23 Fund closure to assure that identified balances are zero.

Real Accounts with Equity being the exception.

1011/1111 GL Accounts (balance would indicate o/s warrant).

Appd Fund is other than 3020/6020/8020.

Proceed to close in RStars.

# Closing Centrally Maintained Profiles – GF D23 Funds (0401)

---

SFMS Process for closing a General Fund D23 Fund:

Run query requested D23 Fund closure to assure that identified real balances are zero.

Positive balance exists (GL0070) on a GF D23: Agency should transfer funds to A999 (SFMS) to zero balance.

TC 720/720

Contact: Karlene Hancock or SFMS Analyst for coding instructions

Negative balance exists (GL0070) on GF D23: A999 (SFMS) to Transfer Funds to Agency to zero fund balance.

1011/1111 GL Accounts (balance would indicate o/s warrant).

Appd Fund is other than 3020/6020/8020.

Proceed to close in RStars.

# Closing Centrally Maintained Profiles – D73 Cash Funds

---

SFMS Process for closing a D73 Fund:

Can close only if all associated D23 Funds are closed.

If associated with a capital construction D23 (3020/6020/8020), D73 cannot be closed.

Proceed to close in RStars if eligible.

# Closing Centrally Maintained Profiles – Additional Notes

---

What is closed doesn't always remain closed.

Agency may need to re-open previously closed profiles for accounting reasons or for other reasons.

Profiles can be reactivated.

Send email request [D23.SFMS@das.Oregon.gov](mailto:D23.SFMS@das.Oregon.gov). requesting what profiles need to be reactivated.

Treasury Fund

D23 Fund

D73 Fund (if appropriate)

*Thank  
You*