

D23 Fund Basic Training



April 22nd, 2025

Introduction

- Who we are:
- The Statewide Financial Management Services (SFMS) unit supports and ensures accuracy and accountability in state government financial systems. We provide services and controls in the management of the Statewide Financial Management Application (SFMA). Part of this work includes establishing and maintaining certain state-wide SFMA profiles like the D23 Fund profile.
- Getting to know our audience:
 - Question 1: How many years have you been working in State Government?
 - Question 2: What is your current comfort level with the D23 Fund profile?
 - Question 3: What are you hoping to get out of this training?

Agenda

What is a D23 Fund

How to request a D23 Fund

When & how to request a Treasury Fund

Oregon State Treasury (OST) & Treasury Accounts

SFMS D23 / TF Close Form Review

Difference between a Treasury Fund and Cash Fund

How to request D73 – Cash Fund

Changes to a D23 Fund

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What is a D23 Fund?

Elizabeth Schultz

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.
- PCA profiles (26 screen) are commonly used by agencies to indicate the associated D23 Fund. If the D23 Fund is included on the PCA profile, agency users do not have to enter the D23 Fund when inputting transactions. SFMA will automatically look up the associated D23 Fund from the PCA profile.

What is on the D23 Screen?

```
SD23    UC: 10                      STATE OF OREGON                      02/24/23 05:01 PM
LINK TO: _____                  FUND PROFILE                          PROD

      AGENCY: 999      FISCAL YEAR: 23      FUND: 2700
      TITLE: OR RAINY DAY FUND
APPROPRIATED FUND: 3600  (MUST BE IN D22 APPROP FUND PROFILE)
      GAAP FUND: 0055  (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999  DEFAULT OREGON
LOCAL FUND IND: S      GASB 54: C1      CASH FUND: _____
      FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
      (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND) :
      APPROPRIATION: 1      AGENCY BUDGET: 0 CASH CONTROL: 2
CASH BALANCE DISP - IND: N  %/AMT: 000000000000  TREASURY FUND: 0401
      DESCRIPTION: ORS 293.144
      CC ORG LEVEL IND: 1      (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y      AGENCY: _____ FUND: _____
      GAAP FUND GROUP: 01      (SYSTEM GENERATED)
      GAAP FUND TYPE: 01      (SYSTEM GENERATED)      STATUS CODE: A
EFF START DATE: 07012021  EFF END DATE: _____  LAST PROC DATE: 04212021
```

D23 Screen – Budgetary Fields

```
SD23    UC: 10                      STATE OF OREGON                      02/24/23 05:01 PM
LINK TO: _____                  FUND PROFILE                               PROD

      AGENCY: 999      FISCAL YEAR: 23      FUND: 2700
      TITLE: OR RAINY DAY FUND
      APPROPRIATED FUND: 3600 (MUST BE IN D22 APPROP FUND PROFILE)
      GAAP FUND: 0055 (MUST BE IN D24 GAAP FUND PROFILE)
      STATE FUND GROUP: 9999  DEFAULT OREGON
      LOCAL FUND IND: S      GASB 54: C1      CASH FUND: _____
      FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
      (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND) :
      APPROPRIATION: 1      AGENCY BUDGET: 0 CASH CONTROL: 2
      CASH BALANCE DISP - IND: N  %/AMT: 000000000000  TREASURY FUND: 0401
      DESCRIPTION: ORS 293.144
      CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
      DEPOSIT INTEREST - IND: Y  AGENCY: _____ FUND: _____
      GAAP FUND GROUP: 01 (SYSTEM GENERATED)
      GAAP FUND TYPE: 01 (SYSTEM GENERATED)      STATUS CODE: A
      EFF START DATE: 07012021  EFF END DATE: _____  LAST PROC DATE: 04212021
```


D22 Screen – Budgetary Fields

- The **APPROPRIATED FUND** specifies how activity for this D23 Fund is budgeted. See the D22 profile for the different Appropriated Funds used in Oregon.
- The D22 profile will also show the **CC ORG LEVEL IND** to use with the D23 Fund.

SD22 UC: 10	STATE OF OREGON	03/16/23 04:39 PM
LINK TO: _____	APPROPRIATED FUND PROFILE	PROD
<div>APPROPRIATED FUND: <u>3600</u> TITLE: <u>OTHER FUNDS NON-BUDGETED</u></div>		
REPORT ROUTE AGENCY: <u>000</u>	(DEFAULT AGENCY TO ROUTE FUND BASED REPORTS; MUST BE 000 OR IN D02 AGENCY PROFILE)	
CASH CONTROL-		
TYPE: <u>1</u>	(0=NO, 1=ABSOLUTE, 2=ADVISORY)	
LEVEL: <u>1</u>	(0=DO NOT CONTROL BY APPR FUND, 1=CONTROL BY APPR FUND)	
CASH BALANCE DISP - IND: <u>N</u> APPROPRIATED FUND: _____ %/AMT: _____		
DESCRIPTION:		
<div>CC ORG LEVEL IND: <u>1</u> (0=DO NOT POST AGENCY, 1=POST AGENCY)</div>		
DEPOSITORY INTEREST IND: <u>N</u>		
EFF START DATE: <u>12151993</u> EFF END DATE: _____		STATUS CODE: <u>A</u>
LAST PROC DATE: 12151993		
Z06 RECORD SUCCESSFULLY RECALLED		

D23 Screen – Financial Reporting Fields

SD23 UC: 10 STATE OF OREGON 02/24/23 05:01 PM
LINK TO: _____ FUND PROFILE PROD

AGENCY: 999 FISCAL YEAR: 23 FUND: 2700
TITLE: OR RAINY DAY FUND
APPROPRIATED FUND: 3600 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0055 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: S GASB 54: C1 CASH FUND: _____
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
APPROPRIATION: 1 AGENCY BUDGET: 0 CASH CONTROL: 2
CASH BALANCE DISP - IND: N %/AMT: 000000000000 TREASURY FUND: 0401
DESCRIPTION: ORS 293.144
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: _____ FUND: _____
GAAP FUND GROUP: 01 (SYSTEM GENERATED)
GAAP FUND TYPE: 01 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012021 EFF END DATE: _____ LAST PROC DATE: 04212021

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- SD24 UC: 10 STATE OF OREGON 03/17/23 10:13 AM
LINK TO: _____ GAAP FUND PROFILE PROD
- GAAP FUND: 0055
- TITLE: GASB 54 OREGON RAINY DAY FUND
- GAAP FUND TYPE: 01 (MUST BE IN D21 GAAP FUND TYPE PROFILE)
- ACFR FILE ID: GENERAL (" ", "?", "*", AND SPACES NOT ALLOWED)
- BUDGETED FUND IND: Y (Y OR N)
- GAAP FUND GROUP: 01 (SYSTEM GENERATED)
- EFF START DATE: 07012011 EFF END DATE: _____ STATUS CODE: A
LAST PROC DATE: 09012011

D54 Screen – Financial Reporting Fields

- The **GASB 54 Code** is used to determine what General Ledger any D23 Fund nominal balances (i.e. revenue, expenditure) will close to at the end of each fiscal year.
- Refer to the Oregon Accounting Manual (OAM) for more information:
<https://www.oregon.gov/das/Financial/Acctng/Documents/05.20.00.pdf>

SD54	UC: 10	STATE OF OREGON	03/17/23 10:23 AM
LINK TO: _____		SYSTEM PARAMETERS PROFILE	PROD
TABLE ID: <u>GB54</u>			
KEY 1: <u>C1</u>			
KEY 2: _____			
KEY 3: _____			
TITLE: <u>COMMITTED FUND BALANCE</u>			
REFERENCE DATA: <u>3051 DR 334 CR 335</u>			
EFF START DATE: <u>07012010</u>		EFF END DATE: _____	STATUS CODE: <u>A</u>
		LAST PROC DATE: 08152011	

D23 Screen – Treasury & Cash Fields

SD23 UC: 10 STATE OF OREGON 02/24/23 05:01 PM
LINK TO: _____ FUND PROFILE PROD

AGENCY: 999 FISCAL YEAR: 23 FUND: 2700
TITLE: OR RAINY DAY FUND
APPROPRIATED FUND: 3600 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0055 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: S GASB 54: C1 CASH FUND: _____
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND) :
APPROPRIATION: 1 AGENCY BUDGET: 0 CASH CONTROL: 2
CASH BALANCE DISP - IND: N %/AMT: 000000000000 TREASURY FUND: 0401
DESCRIPTION: ORS 293.144
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: _____ FUND: _____
GAAP FUND GROUP: 01 (SYSTEM GENERATED)
GAAP FUND TYPE: 01 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012021 EFF END DATE: _____ LAST PROC DATE: 04212021

D53 Screen – Treasury & Cash Fields

- The **Treasury Fund** identifies the associated bank account at Oregon State Treasury for the D23 Fund.
- Multiple D23 Funds may use the same Treasury Fund.
- The legislation that authorizes the agency to set up a new D23 Fund may specify that a separate Treasury Fund should be established.

SD53 UC: 10	STATE OF OREGON	03/17/23 11:06 AM
LINK TO: _____	TITLES PROFILE	PROD

TABLE ID: TRES

KEY: 0401

TITLE: GENERAL FUND

EFF START DATE: <u>01061994</u>	EFF END DATE: _____	STATUS CODE: <u>A</u>
		LAST PROC DATE: 10231995

D73 Screen – Treasury & Cash Fields

- The **Cash Fund** is optional. This example does not use one.
- If you have multiple D23 Funds that use the same Treasury Fund, you may consider using a Cash Fund in SFMA.
- With a Cash Fund, SFMA looks if there is enough cash available in the total Cash Fund when posting transactions.
- Without a Cash Fund, SFMA looks if there is enough cash available in that D23 Fund.

SD73	UC: 10	STATE OF OREGON	03/17/23 11:15 AM
LINK TO: _____		CASH FUND PROFILE	PROD
AGENCY: 999			
CASH FUND: _____		FY: _____	
TITLE: _____			
TREASURY FUND: _____			
RELATED-APPN NO: _____		AY: _____	
RELATED-APPN NO2: _____		AY2: _____	
EFF START DATE: 03172023		EFF END DATE: _____	STATUS CODE: A
		LAST PROC DATE: 03172023	

D23 Screen – Summary Indicators

SD23 UC: 10 STATE OF OREGON 02/24/23 05:01 PM
LINK TO: _____ FUND PROFILE PROD

AGENCY: 999 FISCAL YEAR: 23 FUND: 2700
TITLE: OR RAINY DAY FUND
APPROPRIATED FUND: 3600 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0055 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: S GASB 54: C1 CASH FUND: _____
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
APPROPRIATION: 1 AGENCY BUDGET: 0 CASH CONTROL: 2
CASH BALANCE DISP - IND: N %/AMT: 000000000000 TREASURY FUND: 0401
DESCRIPTION: ORS 293.144
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: _____ FUND: _____
GAAP FUND GROUP: 01 (SYSTEM GENERATED)
GAAP FUND TYPE: 01 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012021 EFF END DATE: _____ LAST PROC DATE: 04212021

D23 Screen – Appropriation Indicator

- The **Appropriation** indicator determines the level that activity recorded using this D23 Fund will be summarized on the 62 screen.
- For the State of Oregon, this will always be '1' for activity to be summarized at the Appropriated Fund level on the 62 screen.

```
S062    UC: 10                      STATE OF OREGON                      03/17/23 11:37 AM
LINK TO: _____ APPROPRIATION FINANCIAL INQUIRY                      PROD
AGY: 999 APPN YEAR: 23 APPN #: 27000    OREGON RAINY DAY FUND - NB
APPR FUND: 3600    FUND: _____ COMP SRCE/GRP: _____ OBJ/COMP OBJ: _____
PRG CD: 2000    LVL: 02 CENTRAL AGENCY/STA ORG CD: _____ LVL:
```

D23 Screen – Agency Budget Indicator

- The **Agency Budget** indicator determines the level that activity recorded using this D23 Fund will be summarized on the 61 screen. Options available are:
 - 0 = None
 - 1 = Appropriated Fund (D22)
 - 2 = Fund (D23)
- Most often, we see '2' for activity to be summarized at the D23 Fund level on the 61 screen.

S061	UC: 10	STATE OF OREGON				03/17/23 11:46 AM	
LINK TO: _____	AGENCY BUDGET FINANCIAL INQUIRY				PROD		
AGENCY: <u>999</u>	AY: <u>23</u>	ORG CDE: _____	PGM CDE: _____	FUNC CDE: _____	PCA: _____		
AP FUND: _____	FUND: <u>2700</u>	GRANT/PH: _____	PROJECT/PH: _____				
COMP SRC/GRP: _____	OBJ/COBJ/AGY OBJ: _____		AGY OBJ GROUP: _____				

D23 Screen – Cash Control Indicator

- The **Cash Control** indicator determines the level that activity recorded using this D23 Fund will be summarized on the 63 screen. Options available are:
 - 0 = None – *use with Appropriated Fund of 9998 – Government-Wide Reporting Fund*
 - 1 = Appropriated Fund (D22) – *use with GF Appropriated Funds beginning with 8*
 - 2 = Fund (D23) – *use for non-GF Appropriated Funds if there is no Cash Fund*
 - 3 = Cash Fund (D73) – *use for non-GF Appropriated Funds if there is a Cash Fund*

S063 UC: 10 STATE OF OREGON 03/17/23 11:50 AM
LINK TO: _____ CASH CONTROL FINANCIAL INQUIRY PROD

AGENCY: 999 APPR FUND: _____ CASH FUND: _____ **FUND: 2700** GRANT NO/PH: _____

D23 Screen – Questions?

```
SD23    UC: 10                                STATE OF OREGON                                02/24/23 05:01 PM
LINK TO: _____                                FUND PROFILE                                PROD

        AGENCY: 999      FISCAL YEAR: 23      FUND: 2700
        TITLE:  OR RAINY DAY FUND
APPROPRIATED FUND: 3600      (MUST BE IN D22 APPROP FUND PROFILE)
        GAAP FUND: 0055      (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999      DEFAULT OREGON
LOCAL FUND IND: S      GASB 54: C1      CASH FUND: _____
        FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
        (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND) :
        APPROPRIATION: 1      AGENCY BUDGET: 0      CASH CONTROL: 2
CASH BALANCE DISP - IND: N      %/AMT: 000000000000      TREASURY FUND: 0401
        DESCRIPTION:  ORS 293.144
        CC ORG LEVEL IND: 1      (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y      AGENCY: _____      FUND: _____
        GAAP FUND GROUP: 01      (SYSTEM GENERATED)
        GAAP FUND TYPE: 01      (SYSTEM GENERATED)      STATUS CODE: A
EFF START DATE: 07012021      EFF END DATE: _____      LAST PROC DATE: 04212021
```



How to Request a D23

Karlene Hancock

How to Request a D23?



D23 Request Form.

Review process and pitfalls for the agency.

Catching mismatched elements on the request.

Any errors on the D23 requests discovered during review, the agency will need to provide an updated D23 form correcting the identified errors.

This change was implemented 2 years ago.

Any previous policy of accepting corrections for NEW D23 funds via email were replaced by this new zero error policy.

FUND PROFILE (D23) <small>Revised 11/19/21</small>					
PREPARED BY		AGENCY NAME/AGENCY NUMBER		AGENCY PHONE	
				() -	
AUTHORIZED BY		DATE	CENTRAL OFFICE USE ONLY		
			APPROVED/ENTERED BY		ENTERED DATE
To complete the "D23 Fund Profile" see "D23 Input Coding Instructions" in <i>R*STARS Data Entry Guide - Chapter 5</i> . For more information on funds, refer to Chapter 7 of the Agency Implementation Guide and Chapters 4, 5, 6, 8, & 9 of the R*STARS Reference Manual.					
AGENCY NUMBER	FISCAL YEAR	FUND	TITLE		
APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND
D22	D24	D39	"N" or "S"	D54 -GB54	D73
FUND CONTROL LEVELS					
APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND
1		D22	N	D53	
STATUS CODE	EFFECTIVE START DATE	GASB 54 DESCRIPTION			
A					
<p>A fund is a self-balancing set of accounts designed for accounting, budgeting, and reporting purposes. The Fund Profile (D23) is the lowest level in the hierarchy for fund reporting purposes. D23 indicators enable agencies to choose the level of Fund at which Appropriations, Agency Budgets, and Cash Control are recorded and inquired upon. This is a required profile for GAAP reporting. A Cash Fund may be assigned to any new D23 fund except debit/credit <u>advices</u>, suspense account, general fund, Capital Asset, or Government-Wide Fund. Establishing D23 cash control level at "3", regardless of whether multiple D23s pool funds together at the time of establishment, allows an agency to later add additional D23s to the existing cash fund by merely establishing a new D23.</p>					
PLEASE ANSWER THE QUESTIONS IN THE SECTION THAT APPLIES TO THIS REQUEST					
ESTABLISHING A NEW FUND					
Is this a new program? Yes <input type="checkbox"/> No <input type="checkbox"/> What will this fund be used for?					
What is the revenue funding source and approximate total annual revenue for this fund?					
What appropriation number will be used for this fund?					
20					
Are there legal/legislative expenditure restrictions? Yes <input type="checkbox"/> No <input type="checkbox"/> Please list specific law or other authority.					
HTTPS://OLIS.OREGONLEGISLATURE.GOV/LIZ					
~ PLEASE ATTACH A COPY OF THE STATUTES OR E-BOARD MINUTES WHICH REQUIRE OR ALLOWS A NEW FUND TO BE ESTABLISHED ~					

D23 Request Form

D23 Fund Submission



The most current D23 & D73 (Cash Fund) fillable forms:

- [D23 Fillable Form](#)
- [D73 Fillable Form](#)

What is sent to SFMS?

- Completed D23 Form, the newest version found on the SFMS Website. Older forms are rejected and returned to the Agency for correction and resubmission.
- Appropriate Legal/Legislative Authority including Section & Subsection if appropriate.
- Completed D73 Form, if appropriate.
 - Not all agencies use D73 (Cash Funds) if your agency does not then this is perfectly fine that this form is not submitted or used.

Send the completed D23 request to: D23.SFMS@das.Oregon.gov

Successful D23 Fund Submission (pg 1/9)



Are there legal/legislative expenditure restrictions? Yes ☐ No ☐ Please list specific law or other authority.

This is where Legal Legislation is referenced (HB/SB/EBoard Minutes/ORS/OR Constitution)

First element reviewed on the D23 Form Legal/Legislative Authority:

- House Bill/Senate Bill that starts a new program and any legal restrictions.
- House Bill/Senate Bill with spending authority include Section and Subsection (if appropriate).
- ORS
- E-Board Minutes
- Chapter Law
- Oregon Constitution
- Federal H.R. has been allowed (Covid/ARPA) – with House Bill/Senate Bill/E-Board spending authority.

Successful D23 Fund Submission (pg 2/9)



AGENCY NUMBER	FISCAL YEAR	FUND	TITLE			
APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND	
FUND CONTROL LEVELS						
APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND	DEPOSIT INT IND
1			N			Y
STATUS CODE	EFFECTIVE START DATE		GASB 54 DESCRIPTION			
A						

Fund number and Title are both assigned by the Agency and should not already exist in R*STARS.

Successful D23 Fund Submission (pg 3/9)



AGENCY NUMBER	FISCAL YEAR	FUND	TITLE			
APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND	
FUND CONTROL LEVELS						
APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND	DEPOSIT INT IND
1			N			Y
STATUS CODE	EFFECTIVE START DATE		GASB 54 DESCRIPTION			
A						

Treasury Fund/Local Fund Ind

Treasury Fund open/exist at Treasury & available for use in R*STARS for the requesting Agency?

Does it appear to be appropriate?

Local Fund Indicator appropriate or a mismatch to the Treasury Fund?

Local Fund Ind

“N” allow warrant writing.

“S” does not allow warrant writing.

If Treasury Fund 9999 or 8000 is Local Fund Ind N or S?

Successful D23 Fund Submission (pg 4/9)

AGENCY NUMBER	FISCAL YEAR	FUND	TITLE			
APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND	
FUND CONTROL LEVELS						
APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND	DEPOSIT INT IND
1			N			Y
STATUS CODE	EFFECTIVE START DATE	GASB 54 DESCRIPTION				
A						

Cash Fund/Cash Control/Treasury Fund

Cash Control = 0-2, the Cash Fund field should not be populated.

Cash Control = 3 the Cash Fund should be appropriately populated.

Cash Fund should be attached to Treasury Fund Requested on the form (D73 in R*STARS).

Successful D23 Fund Submission (pg 5/9)

AGENCY NUMBER	FISCAL YEAR	FUND	TITLE			
APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND	
FUND CONTROL LEVELS						
APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND	DEPOSIT INT IND
1			N			Y
STATUS CODE	EFFECTIVE START DATE	GASB 54 DESCRIPTION				
A						

GAAP Fund/GASB 54 Ind/GASB 54 Description

If GAAP Fund is 4000> or within the range of 75XX is there a GASB 54 Ind?

If GASB 54 Ind is there a GASB 54 Description in place?

These three fields are ultimately reviewed by agency SARS Analyst.

Successful D23 Fund Submission (pg 6/9)



AGENCY NUMBER	FISCAL YEAR	FUND	TITLE			
APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND	
FUND CONTROL LEVELS						
APPROPRIATION	AGENCY BUDGET	CASH CONTROL	CASH BALANCE DIS IND	TREASURY FUND	CC ORG LEVEL IND	DEPOSIT INT IND
1			N			Y
STATUS CODE	EFFECTIVE START DATE		GASB 54 DESCRIPTION			
A						

State Fund Group

Most Common is 9999 = Oregon Default

If there is any other code – Does it exist on the D39 in R*STARS?

Due to the pandemic and federal funds in the last since 2020 3 new State Fund Groups have been created.

2020 – Covid-19 Federal Stimulus Packages-2020

2124 – American Rescue Plan Act of 2021

3000 – Coronavirus Response & Relief (CRRSAA)

Successful D23 Fund Submission (pg 7/9)

APPROPRIATED FUND	GAAP FUND	STATE FUND GROUP	LOCAL FUND IND	GASB 54	CASH FUND

What appropriation number will be used for this fund?	

Appropriated Fund/Appropriation

Appropriated Fund is a Required Element on a D23 and must be filled in.

Appropriation Numbers – Please include all known APPN's that will be used with the D23 Fund.

APPN Numbers are not on the D23, but they are found on other profiles that may use D23 Fund.

SFMS reviews for mismatches that may occur between these two elements.

Successful D23 Fund Submission (pg 8/9)



ESTABLISHING A NEW FUND		
Is this a new program?	Yes <input type="checkbox"/>	No <input type="checkbox"/> What will this fund be used for?
<div></div>		
What is the revenue funding source and approximate total annual revenue for this fund?		
<div></div>		

New Program/Revenue Funding

This is where the agency is able to put the story behind this request.

It can help in verifying appropriate Legislative authority for the requested D23 Fund.

Successful D23 Fund Submission (pg 9/9)



PREPARED BY	AGENCY NAME/AGENCY NUMBER	
AUTHORIZED BY	DATE	
		APPRC

Authorized By:

- Required to be authorized by an Accountant 3 or higher in your agency.
- Should be physically signed or electronically signed.
- If only Text Box (or appearance) – this signer must be included in the email string when sending the D23 form to SFMS.

Prepared by/Agency Number/Date:

Needs to be filled out.

When & how to request a D23?



Karlene Hancock

SFMS Process (pg 1/3)

- SFMS has started sending confirmation of receipt of D23 requests received through the D23 email box.
- Generally, a preliminary review is done at that time. If glaring issues – they will be mentioned in this email.
- Rejections can happen at this time:
 - The Legal/Legislation is not fully signed through the Governors Office.
 - The Effective Date of the Legislation is a date more than 3 months in the future. This can happen even if the Governor has signed.

SFMS prefers not to hold requests longer than 1 month for any reason. It is the agency's responsibility to monitor for Governor's signature. This is more common during a legislative session.

SFMS will hold D23 requests awaiting New Treasury Account setup at Oregon State Treasury. Setup is within 1 month.

SFMS Process (pg 2/3)

Expected turn around:

SFMS has 5 days to review and approve a D23 Request.

Reasons it may take longer:

- Governor has not signed the bill. SFMS has accepted but placed a hold on the D23 Request. As mentioned before this is more common at the end of a regular session and the Agency is responsible for notifying SFMS once the Governor has signed.
- New Treasury Account has not been setup or cross-walked into R*STARS.
- Documentation is incomplete or questions arise during review, agency has been notified, and we are waiting for a response.

SFMS Process (pg 3/3)

Once a D23 has been entered into R*STARS one of two emails will be sent to the agency:

SFMS has completed review and the D23 has been entered into R*STARS but SARS is not finished with their review (GAAP Fund/G54 Ind/G54 Description) so there may be a request for changes to these elements.

SFMS & SARS have completed their reviews and the D23 has been added to R*STARS without issues.

We still ask you to review the D23 screen to be sure that the elements entered are as they should be and that no corrections need to be made.

Once the agency verifies the D23 – it is ready for use and other profiles can be created.

Data Entry Guide



Statewide Financial Management Services Department of Administrative Services



Training Opportunities

[R*STARS Training Program](#)

[SFMS User Group](#)

[Supplemental Training](#)



Services & Resources

[ACH - Vendor/Direct Deposit](#)

[Interfaces](#)

[SFMS Resources](#)

[SPOTS Cards](#)

[Transaction Codes](#)



Forms & Publications

[R*STARS Data Entry Guide](#)

[R*STARS Report Guide](#)

[R*STARS Training Manual](#)

[SFMS Desk Manual](#)

[SFMS Forms](#)

Data Entry Guide – Additional Reference

[SFMS Website](#) is a great quick resource for additional basic information regarding D23 Funds.

Data Entry Guide / Chapter 5 – Descriptive Profiles / D23 Fund Profile

[R★STARS Data Entry Guide Ch #5 – Descriptive Profiles](#)

Contains additional information/options that may be helpful to a beginner or to an agency that doesn't request D23 funds regularly.

An example: G54 Description Requirements

DESCRIPTION –Enter the GASB 54 Description up to 40 characters. This field is optional unless the GASB 54: field is used. Required entries and recommendations for GASB 54 descriptions are as follows:

- R1** – Grant no., CFDA no, CFR reference, or other federal reference.
- R2** – Article, section, subsection of Oregon Constitution (required).
- R3** – Year, laws, chapter, section, subsection or ORS reference of enabling legislation (required).
- R4** – Year debt issued and series.
- R5** – Name of donor, type of agreement, date of agreement, etc.
- C1** – ORS or other reference (required).
- A1** – General description.
- U1** – Type of General Fund revenue (income tax, inheritance tax, etc).

When to request a Treasury Fund?



Karlene Hancock

When & How to Request a New Treasury Fund (pg 1/4)

How does an agency know that they need to request a new Treasury Fund?

Similar to D23 Funds:

- There needs to be legislation behind the request.

 - Legislation will contain the words “separate and distinct from the General Fund”.

 - Legislation will also always give you a title for your new Treasury Fund.

 - Legislation may or may not direct where interest will be earned.

 - Generally, the legislation does not address where fees are assessed.

- An effective start date needs to be determined.

 - When does the agency expect the monies to be available/received?

When & How to Request a New Treasury Fund (pg 2/4)

How does an agency request a new treasury fund? Is there a form?

Currently there is no form for a new treasury fund.

Agency sends an email request to D23.sfms@das.Oregon.gov with the following information:

Title of the new treasury fund.

Legal Authority - HB/SB with section & subsection (if appropriate).

Interest Earned – itself or a different treasury fund. If not addressed in the legislation.

Fees paid – itself or a different treasury fund.

Effective Start Date – When should this account be opened at Treasury?

When & How to Request a New Treasury Fund (pg 3/4)

What happens next?

SFMS reviews the request and verifies the legislation.

If questions arise or if there is missing information the agency will be contacted immediately.

SFMS is responsible for assigning the new Treasury Fund number.

SFMS will email the Treasury group requesting the new Treasury Fund.

All contacts on the Agency request will be included on the cc: line.

When & How to Request a New Treasury Fund (pg 4/4)

What is the timeline for the request?

Oregon State Treasury (OST) has 5 days to review the request and open the new Treasury Fund.

1 day to cross-walk the new Treasury Fund from the OST system to R*STARS.

SFMS receives email confirmation from OST as soon as the Treasury Fund is open.

1 day for SFMS to add new Treasury Fund profiles (D53/LFCW) to R*STARS.

Normal turn around is approx. 3-4 days.

Process can take 7-8 days from request to ready for inclusion on a D23.

April 22, 2025

Account Openings & Closures

For DAS SFMS D23 Basic Training



OREGON
STATE
TREASURY



What We'll Cover Today

- Treasury Initiatives
- Your First Stop at Treasury
- AGY (Receipted) Accounts
- TRS (Treasury aka “Suspense”) Accounts
- GF (General Fund) Accounts
- Resources
- Contacts

Treasury Initiatives

- Completed Modernization Projects
- Upcoming Modernization Projects
- Housekeeping Efforts

STOP Here First!



Customer Solutions Team

customer.solutions@ost.state.or.us

- New or Abolished Agencies
- New, Abolished, Changed Programs
- New, Abolished, Changed Accounts
- New, Eliminated, Changed Service Needs
- New, Eliminated, Changed Vendor/Partner Needs
- Other Statutory, Policy, Compliance, Best Practice Topics



OREGON
STATE
TREASURY

AGY (Receipted) Account Openings

- Agency works with DAS to confirm
 - Statutory authority
 - Agency need
 - Where fees will be charged
 - Where interest will post
 - Effective date for account opening
 - Any other unique considerations
- DAS requests account opening at Treasury

AGY (Receipted) Account Openings

- Treasury will open account within five banking days
- Treasury will NOT open accounts within the last five banking days of the month
- Account needs to be funded by end of month opened
- Monthly statement fee charged at end of month opened
- Overdraft fees will accrue if account not funded to account for monthly statement charge
- Treasury can setup account for opening at beginning of next month if pre-arranged



AGY (Receipted) Account Closures

- Agency works with DAS to confirm closure considerations
- DAS requests account closure at Treasury
- Treasury will close account within five banking days
- Treasury will NOT close accounts within the last five banking days of the month
- Balance must be at zero

AGY (Receipted) Account Closures

- Pending interest (accrued not yet posted)
 - Agency can request Treasury transfer to another account
 - Agency can request posting prior to closure (see next slide)
 - Agency can write-off interest

- Pending fees (incurred not yet posted)
 - Must be addressed prior to closure
 - Includes wire fees, ACH fees, previous overdraft fees, etc.
 - Monthly statement fee is waived prior to closure

AGY (Receipted) Account Closure: Interest Posting

- Day 0: Agency sends request to OST.Banking@ost.state.or.us to request accrued interest to be posted for transfer with closing balance.
- Day 1: Treasury calculates, and Agency approves interest amount no later than 1pm. Treasury posts the interest.
- Day 2: Agency receipts the interest.
- Day 3: Agency transfers balance of the account that includes the interest.
- Day 4: Agency requests account closure with DAS. DAS requests account closure at Treasury.



TRS (Suspense) Account Openings

- Agency works directly with Treasury
- Request should include:
 - Formal written request signed by Agency Authorized Signer
 - Completed C-1 Form
 - Statutory authority for account
- Any check writing authority will be confirmed/approved in collaboration with DAS

TRS (Suspense) Account Closures

- Agency works directly with Treasury
- Treasury will close account within five banking days
- Treasury will NOT close accounts within the last five banking days of the month
- Balance must be at zero

TRS (Suspense) Account Closures

- Pending interest (accrued not yet posted)
 - Agency can request Treasury transfer to another account
 - Agency can use post => receipt => transfer (multi-day process)
 - Agency can write-off interest

- Pending fees (incurred not yet posted)
 - Must be addressed prior to closure
 - Includes wire fees, ACH fees, previous overdraft fees, etc.
 - Monthly statement fee is waived prior to closure

GF (General Fund) Accounts

- Agency works with DAS to confirm needs and authority
- DAS requests opening and/or closure at Treasury
- Typically for new agencies or agencies with new General Fund appropriation
- Other account timing considerations apply
- Interest and fee considerations generally do not apply directly to agencies

Resources

- Cash Management Forms
<https://www.oregon.gov/treasury/public-financial-services/pages/cash-management-forms.aspx>
- Cash Management Policies
<https://www.oregon.gov/treasury/public-financial-services/banking-with-treasury/pages/cash-management-policies.aspx>
- Cash Management Manual
<https://www.oregon.gov/treasury/public-financial-services/banking-with-treasury/pages/cash-management-manual.aspx>
- Inside the Vault Newsletter
<https://www.oregon.gov/treasury/news-data/pages/treasury-news-reports.aspx#nfsac>



Contacts for Account Opening & Closing



Customer Solutions Team
customer.solutions@ost.state.or.us

Banking Operations Team
OST.Banking@ost.state.or.us



OREGON
STATE
TREASURY



OREGON STATE TREASURY

Elizabeth Steiner, MD
Oregon State Treasurer

867 Hawthorne Ave NE
Salem, OR 97301-3896

oregon.gov/treasury

SFMS D23 / TF Close Form Review



Karlene Hancock

SFMS Forms

ACH - Vendor Direct Deposit

Contact Us

Datamart & OBIEE

News Lists

R*STARS Data Entry Guide

R*STARS Report Guide

R*STARS Training Manual

R*STARS Training Program

SFMS Desk Manual

SFMS Forms

SFMS Resources

SFMS User Group

SPOTS - State Purchase Card

Supplemental Training

This collection of forms will help you communicate with SFMA.

Search	Q x	Sort	Export
Form Title			
1099 Copy Request			
1099-Misc Change Request			
1099-NEC Change Request			
ACH - Direct Deposit Authorization			
Agency Contact Information Update			
Cash Fund Profile (D73)			
D23 Fund & Treasury Account Close Request			
Fund Profile (D23)			
SFMA Interface Request			
W-9 Request for TIN			
Warrant Cancellation Request			
Warrant Cancellation Request after 2 Years (AD40)			
Warrant Stop Payment Request			

D23 & TF Close Request Form Review

This form was developed and placed into service approximately one year ago.

Primary purpose:

1. Ease of agency use.
2. Create uniform request.
3. Create a single source of request for ease in processing by SFMS.

This was created as a fillable Word Doc and should be emailed to the D23.SFMS@das.Oregon.gov.

D23 & TF Close Request Form – Agency Responsibility to Complete

D23 Fund & Treasury Account Close Request Form

Request Date:	Click or tap here to enter text.
Agency Number:	Click or tap here to enter text.
Requested By (Acct 3 or higher):	Click or tap here to enter text.
Treasury Account Number:	Click or tap here to enter text.
List ALL associated D23 to be closed:	Click or tap here to enter text.
Associated D73 Cash Fund to be closed:	Click or tap here to enter text.

D23 Fund & Treasury Account Close Request Form

Request Date:	4/22/25
Agency Number:	999
Requested By (Acct 3 or higher):	L. Schultz
Treasury Account Number:	8888
List ALL associated D23 to be closed:	7605, 7606, 7077
Associated D73 Cash Fund to be closed:	NA or Associated D73 Cash Fund

D23 & TF Close Request Form – Instructions for Closing

Please note the instructions to close a Treasury Fund or D23 Fund on the form, they are important and closely align with our procedures.

It is recommended by SFMS that eligible associated D23 & D73 profiles should be closed when Treasury Accounts are closed/inactivated. This action will not cause issues when Mo 13 closure programs are run. D23's with Capital Construction APPD Funds 3020, 6020, & 8020 will not be closed in R*STARS.

Treasury Account 0401 and 0539 are statewide Treasury Accounts and will not be closed.

D23 Fund Closure:

1. Must have all Real GL Account balances as zero, the exception is the equity account.
2. No outstanding warrants, GL Accounts 1011/1111.

Please submit completed form to D23.SFMS@das.oregon.gov.

D23 & TF Close Request Form – SFMS Completes the Form

SFMS Responsibility:

1. Run query to make sure all D23 funds are either previously closed or are listed on the form to close for each requested Treasury Fund.
2. Run another query for assurance that all requested funds are eligible to be closed, or if further action is needed either by the agency or SFMS.
3. Everything is a go: send a request to Treasury for account closure.
4. Once confirmation from Treasury is received: SFMS will close all associated accounts as requested and appropriate.

*****SFMS ONLY TO COMPLETE*****

Confirm Treasury Account is Eligible to be Closed:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Date OST Sent Treasury Account Closure:	Click or tap to enter a date.
Date Treasury Account Closed at OST:	Click or tap to enter a date.
Date Profiles Closed in R*STARS:	Click or tap to enter a date.

Difference between Treasury Fund and Cash Fund



Elizabeth Schultz

What is the difference between a Treasury Fund & a Cash Fund? (1 of 2)

- A **Treasury Fund** crosswalks to a specific bank account at Oregon State Treasury.

LFCW	UC: 10	STATE OF OREGON			03/17/23 02:11 PM
LINK TO: _____		TREASURY FUND - CONVERSION			PROD
ADD: _		DISPLAY START: <u>0401</u>			
	SFMS	----- TREASURY -----			SFMS
DEL	NUMBER	NUMBER	TYPE	DESCRIPTION	POST
<u> </u>	<u>0401</u>	<u>00401</u>	<u>E</u>	<u>Oregon State General Fund</u>	<u>S</u>

- If you want to convert the Treasury Fund 0401 from SFMA above to the format used by an OST Treasury Account for DAS (Agy 107), it would be OST account 10700-00401.

What is the difference between a Treasury Fund & a Cash Fund? (2 of 2)

- A **Cash Fund** is an option in SFMA for cash management. A Cash Fund is only used to control cash within SFMA. Cash Funds are not used by Oregon State Treasury for any purpose.
- If your agency has multiple D23 Funds that use the same Treasury Fund and you have a Cash Fund on each of those D23 Funds, cash for those D23 Funds will be pooled in SFMA when determining if your agency has enough cash available to process a transaction. On the 63 screen, enter that Cash Fund to see the available cash balance for all D23 Funds that use that Cash Fund.

S063	UC: 10	STATE OF OREGON		03/17/23 02:25 PM	
LINK TO: _____	CASH CONTROL FINANCIAL INQUIRY			PROD	
AGENCY: <u>999</u> APPR FUND: _____ CASH FUND: _____ FUND: _____ GRANT NO/PH: _____					
INQ TYPE: <u>MC</u> (MA, YA, MY, YY, MC, YC) DETAIL / SUMMARY: <u>D</u>					
INQ YEAR: _____ INQ MONTH: _____ CASH BALANCE: _____					
BT	TITLE	AMOUNT	BT	TITLE	AMOUNT

How to Request D73 – Cash Fund.



Karlene Hancock

DAS
DEPARTMENT OF
ADMINISTRATIVE
SERVICES
SFMS

4/22/2025

D73 Form – Heading

Prepared By

Agency Name/Number/Phone

Authorized By

Date



CASH FUND PROFILE (D73)			
PREPARED BY:	AGENCY NAME / AGENCY NUMBER:		AGENCY PHONE:
AUTHORIZED BY:	DATE:	CENTRAL OFFICE USE ONLY	
		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 (mmddyyyy)	EFF END DATE (mmddyyyy)
		A		

(Linking Only)

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		
	(Linking Only)			

The baseline version of 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.)

Questions



What changes can be made to a D23 once it is submitted?



Liz Schultz

What changes can be made to a D23 once it has been submitted?

- Only certain fields may be changed on an existing D23 fund. Similar to other SFMA profiles, changes are not retro-active and will not correct how any prior transactions posted.

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.
-
- **If you are wanting to change any other field on a D23 Fund, you will need to request a new D23 fund instead.**

Thank you for attending!

Please fill out our survey located in the chat.

For further information please contact:

Karlene Hancock: 971-900-9769 or

karlene.hancock@das.oregon.gov

Elizabeth Schultz: 971-900-7616 or

elizabeth.schultz@das.oregon.gov

