D23 Fund Basic Training

MARCH 2023

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?

Today's Agenda

Goal of this training:

For new SFMA users to be able to understand the basics to successfully submit D23 Fund requests on behalf of your agency.

Agenda:

➢ What is a D23 Fund?

➢ What is on the D23 Screen?

➢ How to request a D23 Fund?

➢ When & how to request a new Treasury Fund?

➢ What is the difference between a Treasury Fund and a Cash Fund?

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

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: 00000000000   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: 00000000000   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


        APPROPRIATED FUND: 3600
                   TITLE: OTHER FUNDS NON-BUDGETED

      REPORT ROUTE AGENCY: 000      (DEFAULT AGENCY TO ROUTE FUND BASED REPORTS;
                                     MUST BE 000 OR IN D02 AGENCY PROFILE)

             CASH CONTROL-
                    TYPE: 1         (0=NO, 1=ABSOLUTE, 2=ADVISORY)
                   LEVEL: 1         (0=DO NOT CONTROL BY APPR FUND,
                                     1=CONTROL BY APPR FUND)

   CASH BALANCE DISP - IND: N APPROPRIATED FUND: ____  %/AMT: _____
                DESCRIPTION:
       CC ORG LEVEL IND: 1        (0=DO NOT POST AGENCY, 1=POST AGENCY)
   DEPOSITORY INTEREST IND: N
                                                      STATUS CODE: A
   EFF START DATE: 12151993   EFF END DATE: _____  LAST PROC DATE: 12151993
   Z06 RECORD SUCCESSFULLY RECALLED
```

D23 Screen – Financial Reporting Fields

D24 Screen – Financial Reporting Fields

- The **GAAP FUND** specifies how activity for this D23 Fund will be reported in the Annual Comprehensive Financial Report (ACFR). See the D24 profile for the different GAAP Funds used in Oregon.

- Refer to the Oregon Accounting Manual (OAM) for GAAP Fund definitions here: https://www.oregon.gov/das/Financial/Acctng/Documents/05.20.00.pdf (see Appendix A)

```
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)


                                                    STATUS CODE: A
EFF START DATE: 07012011    EFF END DATE: _____  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: GB54
                  KEY 1: C1                        _____
                  KEY 2:                           _____
                  KEY 3:                           _____


                   TITLE: COMMITTED FUND BALANCE                    _____

    REFERENCE DATA: 3051 DR 334 CR 335                                        _____


                                                          STATUS CODE: A
  EFF START DATE: 07012010    EFF END DATE:  _____    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: 00000000000   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_____



                                                          STATUS CODE: A
EFF START DATE: 01061994    EFF END DATE: _____    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: ____



                                                         STATUS CODE: A
   EFF START DATE: 03172023   EFF END DATE: _____  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: 00000000000   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: 999   AY: 23 ORG CDE: _____  PGM CDE: _____  FUNC CDE: _____  PCA: _____
    AP FUND: _____       FUND: 2700  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: 00000000000    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?

D23 Request Form.

Review process and pitfalls for the agency.

Catching mismatched elements on the request.

Current SFMS practice/policy regarding errors on requested D23 requests:

- 1-2 errors detected on the requested D23 form & SFMS will correct the original received form using email string from the agency as backup.
- 3 or more errors & SFMS rejects the D23 form and the agency is requested to resubmit with corrections made.

This current practice may be changing in the future to a zero errors policy.

FUND PROFILE (D23) Revised 11/19/21

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 *R*STARS Data Entry Guide - Chapter 5*. 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	DEPOSIT INT IND
1		D22	N	D53		Y

STATUS CODE	EFFECTIVE START DATE	GASB 54 DESCRIPTION
A		

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 advices, 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.

PLEASE ANSWER THE QUESTIONS IN THE SECTION THAT APPLIES TO THIS REQUEST

ESTABLISHING A NEW FUND

Is this a new program? Yes ☐ No ☐ 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 ☐ No ☐ 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

DAS
DEPARTMENT OF
ADMINISTRATIVE
SERVICES
SFMS

D23 Fund Submission

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

◦ State of Oregon: Accounting system - SFMS forms and guidance

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.

◦ Appropriate Legal/Legislative Authority including Section & Subsection if appropriate.

◦ Completed D73 Form, if appropriate.

Where does the agency send a completed D23 Request?

Email: 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.

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)

To complete the "D23 Fund Profile" see "D23 Input Coding Instructions" in *R*STARS Data Entry Guide - Chapter 5*. 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

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 requested and assigned by the agency – Does it already exist in RStars?

Successful D23 Fund Submission (pg 3/9)

To complete the "D23 Fund Profile" see "D23 Input Coding Instructions" in *R*STARS Data Entry Guide - Chapter 5*. 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

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 RStars 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)

To complete the "D23 Fund Profile" see "D23 Input Coding Instructions" in *R*STARS Data Entry Guide - Chapter 5*. 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

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 RStars).

Successful D23 Fund Submission (pg 5/9)

To complete the "D23 Fund Profile" see "D23 Input Coding Instructions" in *R*STARS Data Entry Guide - Chapter 5*. 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

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)

To complete the "D23 Fund Profile" see "D23 Input Coding Instructions" in *R*STARS Data Entry Guide - Chapter 5.* 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

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 RStars?

   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 ☐ No ☐	What will this fund be used for?	
What is the revenue funding source and approximate total annual revenue for this fund?		

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

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.

SFMS Process (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 (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 RStars.

◦ Documentation is incomplete or questions arise during review, agency has been notified and we are waiting for a response.

SFMS Process (3/3)

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

SFMS has completed review and the D23 has been entered into RStars 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 RStars 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

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

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 & How to Request a New Treasury Fund (pgs 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 (pgs 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 Karlene.hancock@das.Oregon.gov & cc: elizabeth.schultz@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 (pgs 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 (pgs 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 RStars.

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 RStars.

Normal turn around is approx. 3-4 days.

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

SFMS –vs- Treasury Terminology

SFMS Terminology	Treasury Terminology
Treasury Fund/Receipted Account	Agency Account
Suspense Account	Treasury Account (TRS)

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: 0401
       SFMS    -------------------- TREASURY -------------------- SFMS
DEL   NUMBER  NUMBER   TYPE              DESCRIPTION                        POST
____   0401    00401    F     Oregon State General Fund                      S
```

■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: 999 APPR FUND: _____  CASH FUND: _____  FUND: _____  GRANT NO/PH: _____ __

INQ TYPE: MC       (MA, YA, MY, YY, MC, YC)   DETAIL/SUMMARY: D
INQ YEAR: ___      INQ MONTH: ___        CASH BALANCE:

BT     TITLE                      AMOUNT    BT     TITLE                   AMOUNT
```

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.