



ESTABLISH/UPDATE/INACTIVATE
BALANCE SHEET ACCOUNT REQUEST
 OFFICE OF THE AUDITOR-CONTROLLER

Level _____

SPM FORM
GL-5
 (POLICY #502)
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(Submit all pages)

Establish **Update** **Inactivate** **Effective Date:** _____

Balance Sheet Account <small>(To be Assigned By Auditor-Controller)</small>	Description (Limit 30 characters)	Short Description <small>(Limit 10 characters)</small>

Type of account: Asset Liability Equity / Fund Balance

_____ Agency/Department/Special District Name Special District Name

_____ Prepared By _____ Phone _____ Mail Stop # _____ Date

1. Purpose:

2. What would this balance sheet account represent to the organization?

Auditor-Controller Approval	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Principal or Supervising Accountant, General Accounting Division	_____ Date
_____ Chief Accountant, General Accounting Division	_____ Date

To Be Completed By the Auditor-Controller's Office

Distribution – By Accounting Records in the Auditor-Controller's Office **Date Distributed:** _____

Original - Auditor-Controller (General Accounting) **Copies** – Email Distribution Only

To Be Completed By the Auditor-Controller's Office

(Circle One)			Description	✓	Initials	Date
No.	Add	Inactive				
1			Chart of Accounts			
1a	A	I	Request Justified?			
	A		Establish New Account			
	A		Create a New Node or Range on Reporting Tree			
	A	I	Update legacy systems and crosswalks			
	A	I	Validate Account using PS Query			
	A	I	Communicate change			

COMMENTS: _____

