



ESTABLISH/UPDATE/INACTIVATE
FUND REQUEST
 OFFICE OF THE AUDITOR-CONTROLLER

**SPM FORM
 GL – 1**
 (POLICY #502)
 Page 1 of 5
 (Submit all pages)

Establish Update Inactivate Effective Date: _____

Fund No.	Fund Name (30 character max)	Appropriation Level Dept ID No.

Fund Type: Per the questionnaire beginning on page 3, please check the box to the left of indicated Fund Type

<input type="checkbox"/> General Fund (subfund) GF	<input type="checkbox"/> Enterprise Fund EF	<input type="checkbox"/> Permanent Fund
<input type="checkbox"/> Special Revenue Fund SRF	<input type="checkbox"/> Investment Trust Fund ITF	<input type="checkbox"/> Pension/OPEB Trust Fund
<input type="checkbox"/> Capital Projects Fund CPF	<input type="checkbox"/> Custodial Fund CF	<input type="checkbox"/> Internal Service Fund ISF
<input type="checkbox"/> Debt Service Fund DSF	<input type="checkbox"/> Private Purpose Trust Fund	

If this is a subfund of a fund other than the General Fund, enter parent fund number here: _____

Year-end Closing Rules:	Equity Account	Description

Requested Dept. ID Agency/Department/Special District Name Special District

_____ _____ _____
 Chartfield Requestor Print Name Phone/Mail Stop # Date

To Establish a Fund

(1) INTEREST

County departments: If interest earnings are not to go to the General Fund, attach justification (e.g., Govt. Code, county policy, Form 11 stating the interest direction) per Government Code #53647.

Indicate what fund should get the interest:

Special Districts: Indicate what fund should get the interest:

(2) PURPOSE

Explain the purpose for the request including legal basis for establishing the fund. (Attach documentation with applicable section(s) highlighted).

(3) SOURCE OF DEPOSITS

_____ % Property Taxes	_____ % State
_____ % Other Taxes	_____ % Federal
_____ % Licenses & Permits	_____ % Charges for current services
_____ % Fines, Forfeitures & Penalties	_____ % Other (Explain)
_____ % Revenue From Use of Assets	_____

(4) DISBURSEMENT TARGET

_____ % Accounts Payable (cash payable to 3rd party) _____ % Due to other governments (DTOG)
 _____ % Due to other funds (DFOB)
 _____ % Other (Explain) _____

(5) Will payment vouchers (other than refunds or deposits) be processed through this fund?

Yes (attach justification) No

(6) Will payroll be paid, via the County payroll system, through this fund?

Yes No

If yes, submit a Form 11 to the Board of Supervisors to amend Salary Ordinance 440. and submit Form GL-11 to establish payroll Account Codes.

(7) Will this fund receive property tax apportionments? Yes No

(8) Department responsible for accounting, fund reconciliation and control over fund assets:

Appropriation Dept ID

Department/Agency/Special District Name

(9) Will there be a need for a cash advance, temporary loan or any other borrowing?

Yes No If yes, how much? _____

It is understood by the responsible organization listed above that deficits in cash are to be avoided, and that the organization will resolve any deficits through borrowing or other means and will communicate any potential cash deficit information to the Auditor-Controller and the Treasure-Tax Collector.

(10) Will this fund have a budget establish annually Yes No

(11) Estimated closure date of the fund: _____

Updating a Fund

(1) **PURPOSE**

Explain the purpose for the request. Explain the areas of the fund that will be updated and the reasoning. (Attach supporting documentation with applicable section(s) highlighted).

Inactivating a Fund

(1) Have all balance sheet balances been cleared to zero? Yes No (If no, contact the agency to clear all balances).

Journal ID# recorded to clear balances: _____

(2) Reason for fund closure (Indicate authorization (e.g., Code, Form 11):

(3) Are property tax distributions posted to this fund? Yes No

If yes, will the organization continue to earn property tax revenue? Yes No

If yes, where should the property tax distribution be sent? _____

(4) Indicate the fund to which the final interest should be posted: _____

OR, indicate the address to which the final interest should be mailed:

Name Phone #

Address

Department Approvals

Department Head/Special District Director Signature / Printed Name

Date

ACO Approvals

Approved Denied

Principal or Supervising Accountant, General Accounting Division, Signature / Printed Name

Date

Chief Accountant, General Accounting Division, Office of the Auditor-Controller

Date

Distribution – By Accounting Records in the Auditor-Controller’s Office

Date Distributed: _____

Establish
A/C - GAD (Original)
A/C - Budget Trees

Update
A/C - GAD (Original)

Inactivate
Treasurer - Tax Collector (For Interest Apportionment)

To establish a new fund, please answer the following:

- (1) Yes No Is the fund used to account for governmental activities (primarily supported by taxes, grants, and similar revenues)? If yes, go to question #2. If no, go to questions # 12.

- (2) Yes No Is the fund used to account for the acquisition or construction of major capital facilities? If yes, go to question #3. If no, go to question #5.

- (3) Yes No Is there a legal requirement to use a capital project fund? If yes, this fund should be classified as a **Capital Project Fund**. Stop here and submit the request. If no, go to question #4.

- (4) Yes No Does County management prefer using a capital project fund? If yes, this fund should be classified as a **Capital Project Fund**. Stop here and submit the request. If no, go to question #5.

- (5) Yes No Is the fund used for the payment of general long-term debt (principal & interest accumulation)? If yes, to question #6. If no, go to question #9.

- (6) Yes No Is there a legal mandate to use a debt service fund? If yes, this fund should be classified as a **Debt Service Fund** (DSF). Stop here and submit the request. If no, go to question #7.

- (7) Yes No Does the debt require accumulation of principal and interest? If yes, go to question # 8. If no, go to question #12.

- (8) Yes No Is the accumulation of resources in excess of a full year’s principal & interest payments? If yes, this fund should be classified as a **Debt Service Fund** (DSF). Stop here and submit the request. If no, go to question #9.

- (9) Yes No Is the fund used for the proceeds of specific revenue sources that are legally (outside government or imposed by governing body) restricted to expenditures for specified **purposes**? If yes, go to question #10. If no, this fund should be classified as a **General Fund Type** (GF). Stop here and submit the request.

- (10) Yes No Are both principal & interest, if applicable, restricted? If yes, this fund should be classified as a **Special Revenue Fund** (SRF). Stop here and submit the request. If no, go to question #11.

- (11) Yes No Does the principal have to be maintained intact & only earnings used for restricted government program(s)? If yes, this fund should be classified as **Permanent Fund Type** (PF). Stop here and submit the request. If no, this fund should be classified as a **General Fund Type** (GF). Stop here and submit the request.

- (12) Yes No Is the fund used to account for County business-type activities and is supported, at least in part, by user fees/charges? If yes go to #13, if no go to #14.

- (13) Yes No Are services accounted for in the fund primarily provided to the County (employees, funds, departments, agencies and component units or other governments)? If yes, this fund should be classified as an **Internal Service Fund Type** (ISF). Stop here and submit the request. If no, go to question #14.

- (14) Yes No Are fees charged to external users for goods or services? If yes, this fund should be classified as an **Enterprise Fund Type (EF)**. Stop here and submit the request. If no, go to question #15.
- (15) Yes No Are the assets held by a legally separate entity? If yes, go to question #16. If no, go to question #17.
- (16) Yes No Are the assets for pension arrangements or OPEB arrangements? If yes, contact the ACO Chart of Accounts for further assistance. If no, go to question #17. (For Human Resources Department Use Only)
- (17) Yes No Are the assets held in **trust** and the government itself is not the beneficiary, dedicated to providing benefits to recipients and legally protected from the creditors of the government? If yes, the activity would be reported in a **Fiduciary Fund**, go to question #18. If no, continue on questions #19.
- (18) Yes No Are the assets external portions of the investment pool? If yes, this would be reported as an **Investment Trust Fund**. For other purposes, this would be reported as a **Private-Purpose Trust Fund**.
- (19) Yes No Are the assets for the benefit of individuals and the government itself does not have administrative involvement or direct financial involvement? If yes, the activity would be reported in a **Custodial Fund**. If no, go to question #20.
- (20) Yes No Are the assets for the benefit of organizations or other governments that are not part of the financial reporting entity? If yes, the activity would be reported in a **Custodial Fund**. If no, the activity would be reported with the governmental or business-type activities. Return to question #1.

To Establish a Fund - To be Completed by the Auditor-Controller's Office

		(Circle One)		DESCRIPTION	✓	Initials	Date
No.	Add	Inactive					
1				Chart of Accounts			
	A	I		Review GL-1 for completeness			
	A			Assign Cash Attribute			
	A			Fund Pool %			
	A	I		Update and Printout crosswalk for approval process			
1b	A	I		Signature Authorization Completed			
	A			Setup Fund in System			
	A	I		- Establish Fund as Active/Inactive			
	A			- Add to Trees			
	A			- Add to Combination Group			
1c	A	I		Communicate Changes			

COMMENTS: _____

COMMENTS: _____

BUDGET Checking Tolerances to Apply:	Percentages	Amount	Attributes	
When Encumbrance Exceeds Pre-encumbrance:	<u>15%</u>	<u>500</u>	Cash Type:	
When Expenditure Exceeds Pre-encumbrance (Inv):	<u>15%</u>	<u>500</u>	Interest:	
When Expenditure Exceeds Encumbrance:	<u>15%</u>	<u>500</u>		

If using 11a on checklist, enter Account Code string here: _____

✓	Fund Types	Equity Account to Which Revenues & Expenditures Close To
GOVERNMENTAL		
	General Fund	1
	Sub-any Fund	2, 3, 4
	Flood General Fund	1
	Special Revenue	
	Transportation	2, 3, 4, 5
	CARES Act Coronavirus Relief	2, 3, 4, 5
	Community Services	2, 3, 4, 5
	Other Special Revenue	2, 3, 4, 5
	Perris Cemetery District	2, 3, 4, 5
	Air Quality Improvement Fund	2, 3, 4, 5
	County Service Areas	2, 3, 4, 5
	Flood Control	2, 3, 4, 5
	Regional Park & Open-Space Distr.	2, 3, 4, 5
	Capital Projects	
	Public Facilities Improvements	2, 3, 4, 5
	CORAL	2, 3, 4, 5
	Correctional Facilities	2, 3, 4, 5
	District Court Project	2, 3, 4, 5
	Public Finance Authority	2, 3, 4, 5
	Flood Control	2, 3, 4, 5
	Regional Park & Open-Space Distr.	2, 3, 4, 5
	Inland Empire Tobacco	2, 3, 4, 5
	Emergency Services Communication	2, 3, 4, 5
	Capitalized Software	2, 3, 4, 5
	Infrastructure Financing Authority	2, 3, 4, 5
	Debt Service	
	Pension Obligation Bonds	2, 3, 5
	CORAL	2, 3, 5
	Teeter	2, 3, 5
	Desert Facilities Corp	2, 3, 5
	District Court Project	2, 3, 5
	Inland Empire Tobacco	2, 3, 5
	Public Finance Authority	2, 3, 5
	Infrastructure Financing Authority	2, 3, 5
	Flood Control	2, 3, 5
	Permanent Funds	4, 5

✓	Fund Types	Equity Account to Which Revenues & Expenditures Close To
PROPRIETARY		
	Enterprise	
	Riverside University Health System	6
	Federally Qualified Health Clinics	6
	Waste Management	6
	County Service Areas	6
	Housing Authority	6
	Flood Control	6
	Aviation	6
	Internal Service	6
	Fleet Services	6
	Information Technology	6
	Central Mail	6
	Supply Services	6
	Risk Management	6
	Human Resources	6
	TAP (Temporary Assistance Pool)	6
	Human Resources	6
	Flood Control Equipment	6
FIDUCIARY		
	Pension/OPEB Trust	Net Position
	Investment Trust	Net Position
	Private-Purpose Trust	Net Position
	Custodial	Net Position
	External Investment Pool	Net Position
	Property Tax Collection	Net Position
	Payroll Deductions	Net Position
	Other	Net Position

Key:

1. UAFB = Unassigned Fund Balance
2. AFB = Assigned Fund Balance 3. CFB = Committed Fund Balance 4. NFB = Nonspendable Fund Balance
5. RFB = Restricted Fund Balance
6. NA = Net Assets