

The background of the slide features a microscopic view of COVID-19 virus particles. The particles are spherical and covered in characteristic surface spikes, rendered in shades of cyan and blue. They are scattered across the dark blue background, with some appearing larger and more detailed than others. The overall aesthetic is scientific and clinical.

Mid-year CAFR

FY20 – Year of COVID-19



For whoever started this game at the beginning of 2020 please finish it quickly

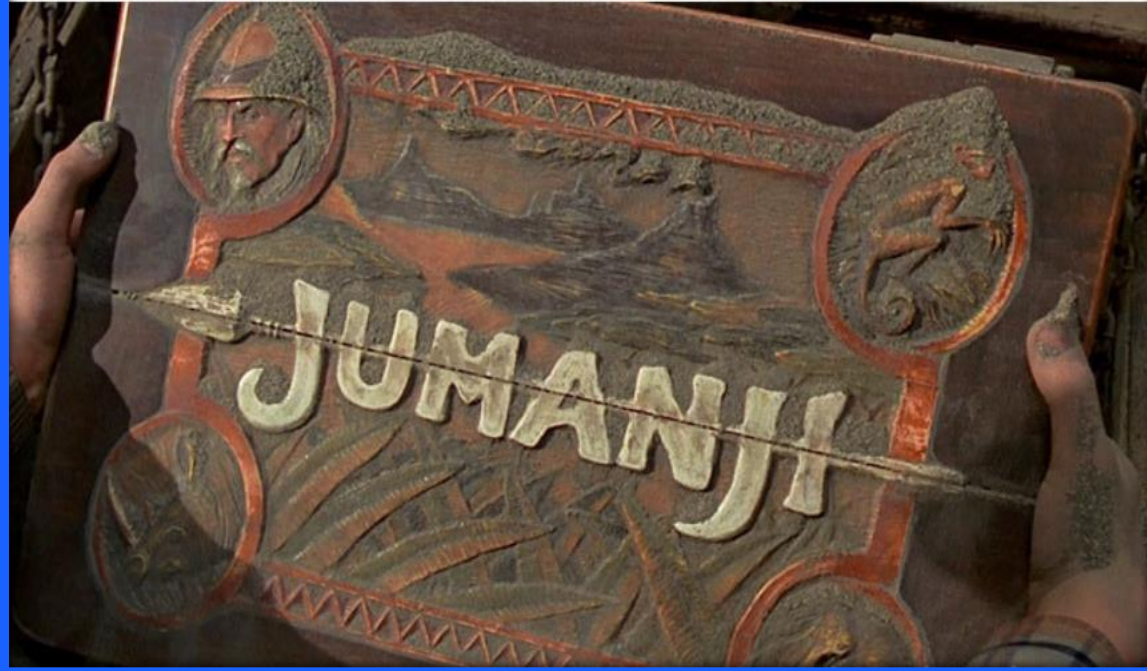


Table of Contents

- 1) Covid and CARES Act
- 2) Chart of Account Changes
- 3) Year End Changes
- 4) Accounting Method Change
- 5) MAPs Changes
- 6) Budget Trees
- 7) Year End Crossover Issues
- 8) Rollover Issues
- 9) GASB
- 10) Common Errors
- 11) Reversions
- 12) CAFR Packet Due Dates
- 13) Misc. Items
- 14) CAFR Trainings

CAFR Opinion:



Due to agencies making dramatic improvement in these following categories, the NM CAFR received an unmodified opinion for FY19.

- **Transfers To/From other Agencies**
- **Due To/Due From other Agencies**
- **Monies to and from a Higher Educational Institutions**
- **Monies to and from a Component Unit**

THANK YOU FOR
ALL YOUR HARD
WORK



The background is a deep blue gradient. On the right side, there is a large, detailed illustration of a virus particle, showing its outer shell and internal structure. In the upper right quadrant, there is a smaller, circular virus particle. The overall aesthetic is scientific and modern.

CAFR STAFF AND ASSIGNMENTS



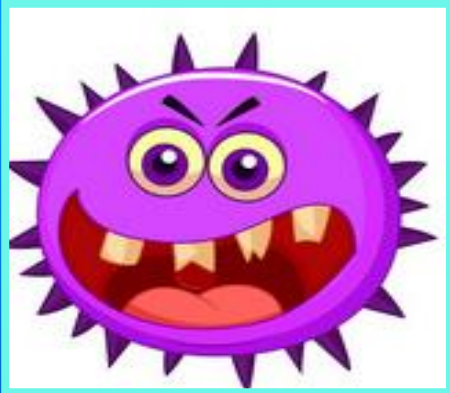
RENAE HERNDON- LOPEZ

BUSINESS	DESCRIPTION	AFR ACCOUNTANT
33300	Taxation and Revenue Department	Renae Hemdon
34101	State General Fund (306)	Renae Hemdon
41700	Border Authority	Renae Hemdon
41900	Economic Development Department	Renae Hemdon
44000	Office of Superintendent of Insurance	Renae Hemdon
46000	EXPO New Mexico	Renae Hemdon
49100	Military Home Base Planning	Renae Hemdon
49500	Spaceport Authority	Renae Hemdon
50500	Department of Cultural Affairs	Renae Hemdon
60900	Indian Affairs Department	Renae Hemdon
66200	Miner's Colfax Medical Center	Renae Hemdon
66500	Department of Health	Renae Hemdon
66700	Environment Department	Renae Hemdon
66800	Natural Resources Trustee	Renae Hemdon
69000	Child, Youths, and Families Department	Renae Hemdon
79000	Department of Public Safety	Renae Hemdon
80500	Department of Transportation	Renae Hemdon
94000	Public School Facility Authority	Renae Hemdon
95000	Department of Higher Education	Renae Hemdon



RICHARD TORRENCE

BUSINESS	DESCRIPTION	CAFR ACCOUNTANT
28000	Public Defender Department (used to be 35500)	Richard Torrence
30500	Attorney General	Richard Torrence
30800	State Auditor	Richard Torrence
33700	State Investment Council	Richard Torrence
34100	Department of Finance and Administration	Richard Torrence
34103	Board of Finance	Richard Torrence
34300	Retiree Health Care Authority	Richard Torrence
35200	Educational Retirement Board	Richard Torrence
36600	Public Employees Retirement Association	Richard Torrence
37000	Secretary of State	Richard Torrence
38500	NM Finance Authority	Richard Torrence
39400	State Treasurer's Office	Richard Torrence
41000	Ethics Commission	Richard Torrence
52100	Department of Energy, Minerals and Natural Resources	Richard Torrence
52200	Youth Conservation Corp (52100)	Richard Torrence
53900	Commissioner of Public Lands	Richard Torrence
54700	Cumbres & Toltec Railroad	Richard Torrence
63000	Department of Human Services	Richard Torrence
67000	Department of Veterans Services	Richard Torrence
79500	Department of Homeland Security & Emergency Management	Richard Torrence
81100	NM Lottery	Richard Torrence
81400	NM Mortgage Finance Authority	Richard Torrence
94900	Education Trust Board (951)	Richard Torrence
95300	NM State University	Richard Torrence
95500	Eastern NM University	Richard Torrence
95700	NM Highlands University	Richard Torrence
95900	NM Institute/Mining & Technology	Richard Torrence
96100	NM Military Institute	Richard Torrence
96200	Western NM University	Richard Torrence
96300	Northern NM Community College	Richard Torrence
96500	NM School Visually Handicapped	Richard Torrence
96700	NM School Deaf	Richard Torrence
96900	University of NM	Richard Torrence
No Number	New Mexico Small Business Investment Corporation	Richard Torrence



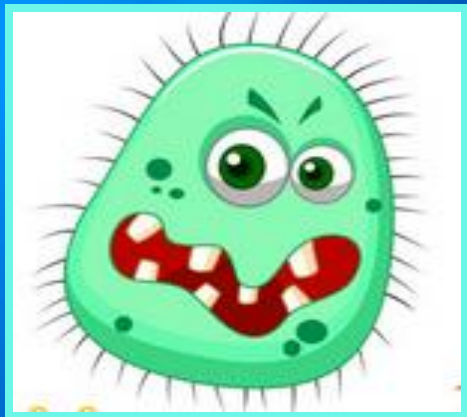
JOHN SEVERNS

BUSINESS	DESCRIPTION	CAFR ACCOUNTANT
20800	Compilation Commission (216-E)	John Severns/Debbie O'de
21000	Judicial Standards Commission	John Severns/Debbie O'de
21500	Court of Appeals (216-C)	John Severns/Debbie O'de
21600	Supreme Court	John Severns/Debbie O'de
21800	Administrative Office of Courts (216-A)	John Severns/Debbie O'de
21801	Administrative Office of Courts (216-A)	John Severns/Debbie O'de
23100	First Judicial District Court	John Severns/Debbie O'de
23200	Second Judicial District Court	John Severns/Debbie O'de
23300	Third Judicial District Court	John Severns/Debbie O'de
23400	Fourth Judicial District Court	John Severns/Debbie O'de
23500	Fifth Judicial District Court	John Severns/Debbie O'de
23600	Sixth Judicial District Court	John Severns/Debbie O'de
23700	Seventh Judicial District Court	John Severns/Debbie O'de
23800	Eighth Judicial District Court	John Severns/Debbie O'de
23900	Ninth Judicial District Court	John Severns/Debbie O'de
24000	Tenth Judicial District Court	John Severns/Debbie O'de
24100	Eleventh Judicial Dist. Court	John Severns/Debbie O'de
24200	Twelfth Judicial District Court	John Severns/Debbie O'de
24300	Thirteenth Judicial Dist. Court	John Severns/Debbie O'de
24400	Bernalillo County Metro Court	John Severns/Debbie O'de
25100	District Attorney 1st District	John Severns/Debbie O'de
25200	District Attorney 2nd District	John Severns/Debbie O'de
25300	District Attorney 3rd District	John Severns/Debbie O'de
25400	District Attorney 4th District	John Severns/Debbie O'de
25500	District Attorney 5th District	John Severns/Debbie O'de
25600	District Attorney 6th District	John Severns/Debbie O'de
25700	District Attorney 7th District	John Severns/Debbie O'de
25800	District Attorney 8th District	John Severns/Debbie O'de
25900	District Attorney 9th District	John Severns/Debbie O'de
26000	District Attorney 10th District	John Severns/Debbie O'de
26100	Dist. Attorney 11th District (Division 1)	John Severns/Debbie O'de
26200	District Attorney 12th District	John Severns/Debbie O'de
26300	District Attorney 13th District	John Severns/Debbie O'de
26400	Administrative Office of District Attorneys	John Severns/Debbie O'de
26500	Dist. Attorney 11th District (Division 2)	John Severns/Debbie O'de
35000	General Services Department	John Severns
37800	State Personnel Office	John Severns/Debbie O'de



LORI NARVAIZ

BUSINESS UNIT	DESCRIPTION	CAFR ACCOUNTANT
34000	DFA - Hearing Officers	Lori Narvaiz
35400	Sentencing Commission	Lori Narvaiz
35600	Governor's Office	Lori Narvaiz
36000	Lieutenant Governor's Office	Lori Narvaiz
41800	Tourism Department	Lori Narvaiz
46500	Gaming Control Board	Lori Narvaiz
46900	State Racing Commission	Lori Narvaiz
47900	Board of Veterinary Medicine	Lori Narvaiz
51600	Department of Game & Fish	Lori Narvaiz
55000	State Engineer's Office	Lori Narvaiz
61100	Early Childhood Education & Care Department	Lori Narvaiz
63100	Workforce Solutions Department	Lori Narvaiz
63200	Worker's Compensation Administration	Lori Narvaiz
64400	Division of Vocational Rehabilitation	Lori Narvaiz
64500	Governor's Commission on Disabilities	Lori Narvaiz
64700	Development Disabilities Planning Council (92400)	Lori Narvaiz
70500	Department of Military Affairs	Lori Narvaiz
76000	Adult Parole Board	Lori Narvaiz
76500	Juvenile Parole Board	Lori Narvaiz
77000	Department of Corrections	Lori Narvaiz
78000	Crime Victims Reparation Commission	Lori Narvaiz
92400	Public Education Department	Lori Narvaiz



LISA JENNINGS

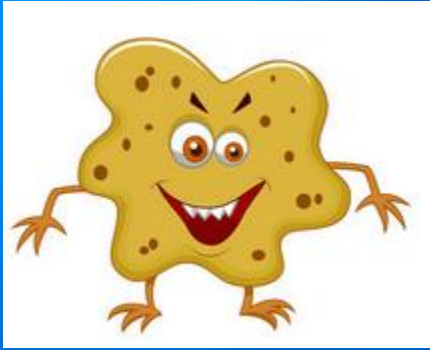
BUSINESS UN	DESCRIPTION	CAFR ACCOUNTANT
11100	Legislative Council Service	Lisa Jennings
11100	Legislative Council Service (131-C)	Lisa Jennings
11200	Legislative Finance Committee	Lisa Jennings
11400	Legislative Council Services/Senate (111-A)	Lisa Jennings
11500	Legislative Council Services/House (111-B)	Lisa Jennings
11700	Legislative Education Study Commission	Lisa Jennings
11900	Legislative Council Services Building Service (11100)	Lisa Jennings
13100	Legislature (131)	Lisa Jennings
13101	Legislature (131-B)	Lisa Jennings
13102	Legislature (131-A)	Lisa Jennings
34200	Public School Insurance Authority	Lisa Jennings
36100	Department of Information Technology (OCIO)	Lisa Jennings
36900	Commission of Public Records	Lisa Jennings
37900	Public Employee Labor Relation Board	Lisa Jennings
40400	Board of Examiners for Architects	Lisa Jennings
42000	Regulation and Licensing Department	Lisa Jennings
43000	Public Regulation Commission	Lisa Jennings
44600	Medical Board	Lisa Jennings
44900	Board of Nursing	Lisa Jennings
46400	Professional Engineers & Surveyors Board	Lisa Jennings
50800	Livestock Board	Lisa Jennings
53800	Intertribal Ceremonial Office	Lisa Jennings
60300	Office of African American Affairs	Lisa Jennings
60400	Commission for Deaf & Hard of Hearing	Lisa Jennings
60500	Martin Luther King Jr. Commission	Lisa Jennings
60600	Commission for the Blind	Lisa Jennings
62400	Aging & Long Term Services	Lisa Jennings



DEBBIE O'DELL

**NEWEST STAFF
MEMBER – BEING
TRAINED BY JOHN**

BUSINESS	DESCRIPTION	CAFR ACCOUNTANT
20800	Compilation Commission (216-E)	John Sevems/Debbie O'de
21000	Judicial Standards Commission	John Sevems/Debbie O'de
21500	Court of Appeals (216-C)	John Sevems/Debbie O'de
21600	Supreme Court	John Sevems/Debbie O'de
21800	Administrative Office of Courts (216-A)	John Sevems/Debbie O'de
21801	Administrative Office of Courts (216-A)	John Sevems/Debbie O'de
23100	First Judicial District Court	John Sevems/Debbie O'de
23200	Second Judicial District Court	John Sevems/Debbie O'de
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23800	Eighth Judicial District Court	John Sevems/Debbie O'de
23900	Ninth Judicial District Court	John Sevems/Debbie O'de
24000	Tenth Judicial District Court	John Sevems/Debbie O'de
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26000	District Attorney 10th District	John Sevems/Debbie O'de
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26500	Dist. Attorney 11th District (Division 2)	John Sevems/Debbie O'de
35000	General Services Department	John Sevems
37800	State Personnel Office	John Sevems/Debbie O'de



JAMES CHADBURN

- Responsible for reviewing and posting all OPRs.
- Responsible for reviewing and posting all deposit journal entries.
- Backup and support to all CAFR staff.
- Responsible for cash flows in the CAFR financial statements.
- Responsible for the Statistical Section in the CAFR financial statements.



CHRISTINA C'DE BACA

- Backbone of CAFR
- Responsible for monitoring all Journal entries and ensuring posted by month close due date.
- Responsible for reviewing AGY and deposits over \$500 monthly.
- Backup and support to all CAFR staff.
- Responsible for training agencies on how to use the journal upload template.
- Responsible for assisting DoIT and DFA HelpDesk with testing and SHARE issues.

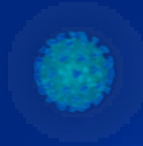
LET'S SEE WHO'S BEHIND COVID-19





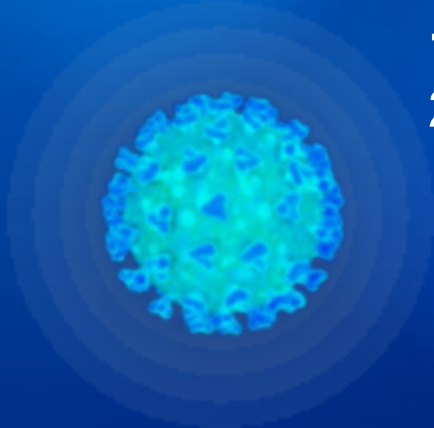
COVID
Transactions &
Reporting

COVID Transactions



Agencies need to ensure that COVID expenditures are accounted for properly.

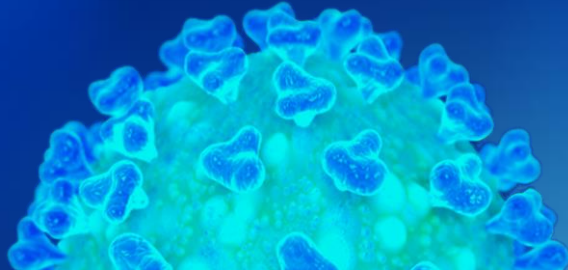
- 1) Utilizing the proper payroll account codes.
- 2) Utilizing the Program Chartfield (used to be Specs) for COVID transactions by making use of that field with “COVID”. This field can then be queried out of SHARE.



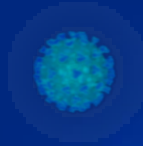
COVID Transactions cont.

Agencies need to ensure that the expenditures for COVID are properly accounted for in FY20 AND in FY21.

Many agencies will need to complete journal entries in period 998 for FY20 to accommodate this.

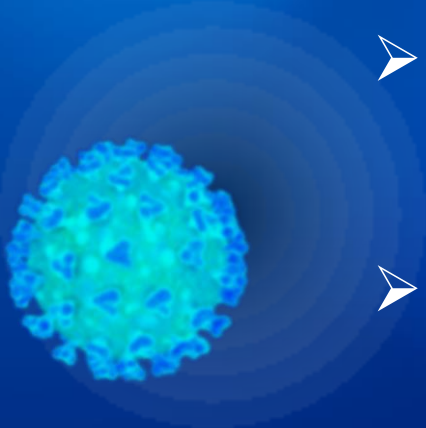


Program Chartfield



To easily query/report any expenditures for Covid – the Specs chartfield was changed to ‘Program’.

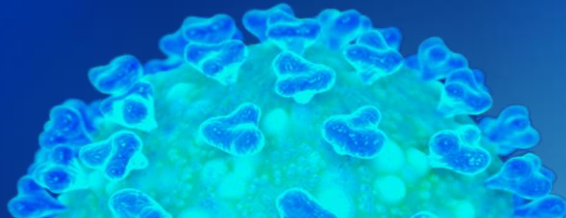
- Spec 10 was inactivated and can no longer be used without getting an error message.
- Program Covid is available for use for FY20 and FY21.



New Account Codes Created

To help with reporting, new account codes were created for payroll expenditures related to COVID.

Agencies were notified and asked to use those codes for any payroll expenditures.



CARES Act

The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that:

- 1) Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)**
- 2) Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government.**

CARES Act cont.



3) Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.



4) Not allowable expenditure if reimbursable under a different federal grant or part of a State matching.



<https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

CARES Expenditure Categories

Expenditure Categories

- Administrative Expenses
- Budgeted Personnel and Services Diverted to a Substantially Different Use
- COVID-19 Testing and Contact Tracing
- Economic Support (Other than Small Business, Housing, and Food Assistance)
- Expenses Associated with the Issuance of Tax Anticipation Notes
- Facilitating Distance Learning
- Food Programs
- Housing Support
- ★ Improve Telework Capabilities of Public Employees
 - Medical Expenses
 - Nursing Home Assistance
 - Payroll for Public Health and Safety Employees
- ★ Personal Protective Equipment
 - Public Health Expenses
 - Small Business Assistance
 - Unemployment Benefits
 - Workers' Compensation
 - Other (Item not listed)

CARES Reporting Requirements

The STATE and not each individual agency is responsible for completing the reporting requirements with the Federal Department of the Treasury.

Some agencies will have to report the Federal monies on their SEFA – additional guidance will be coming soon from Donna Trujillo



Reporting Requirements

- Prime recipients will begin reporting COVID-19 related costs incurred from March 1, 2020 – December 30, 2020 in the GrantSolutions portal beginning September 1, 2020.
- The first quarterly report must cover the period of March 1 through June 30, 2020 and is due by September 21, 2020.
- The GrantSolutions portal will be prepopulated with prime recipient data (amount, date, recipient identifier, and contact information)

CARES Reporting Requirements

cont.



Reporting Requirements

- Projects
- Obligations and Expenditures
- Contracts \geq \$50,000
- Grants \geq \$50,000
- Loans \geq \$50,000
- Transfers \geq \$50,000
- Direct Payments \geq \$50,000
- Aggregate Reporting below \$50,000
- Aggregate Reporting on Payments to Individuals

CARES Reporting Timeline

Reporting Timeline

Reporting Cycle	Reporting Period	Reporting Due Date	OIG Review Period	Data Extract to PRAC
Cycle 1	3/1-6/30/2020	9/21/2020	9/22-29/2020	9/30/2020
Cycle 2	7/1-9/30/2020	10/13/2020	10/14-20/2020	10/21/2020
Cycle 3	10/1-12/31/2020	1/11/2021	1/12-20/2021	1/21/2021
Cycle 4	1/1-3/31/2021	4/12/2021	4/13-20/2021	4/21/2021
Cycle 5	4/1-6/30/2021	7/12/2021	7/13-20/2021	7/21/2021
Cycle 6	7/1-9/30/2021	10/12/2021	10/13-20/2021	10/21/2021

Why is this important?

Many agencies have stated that since they don't get the refund directly nor receive an increase in their budget, why do this?

The STATE is refunded the money from the Federal Government. This will help increase the fund balance of the General Fund so there is additional monies available for agencies when the taxes and oil monies are on a downward trend.

Any Questions?

Reach out to Donna Trujillo if you have any questions since she is responsible for the CARES reporting.

DonnaM.Trujillo@state.nm.us



COVID Disclosure

Pandemic that is a continued issue.

Most agencies will need to complete a note disclosure regarding the impact of COVID and all the unknown impacts in the future of this pandemic.

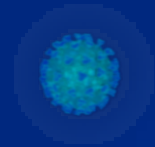
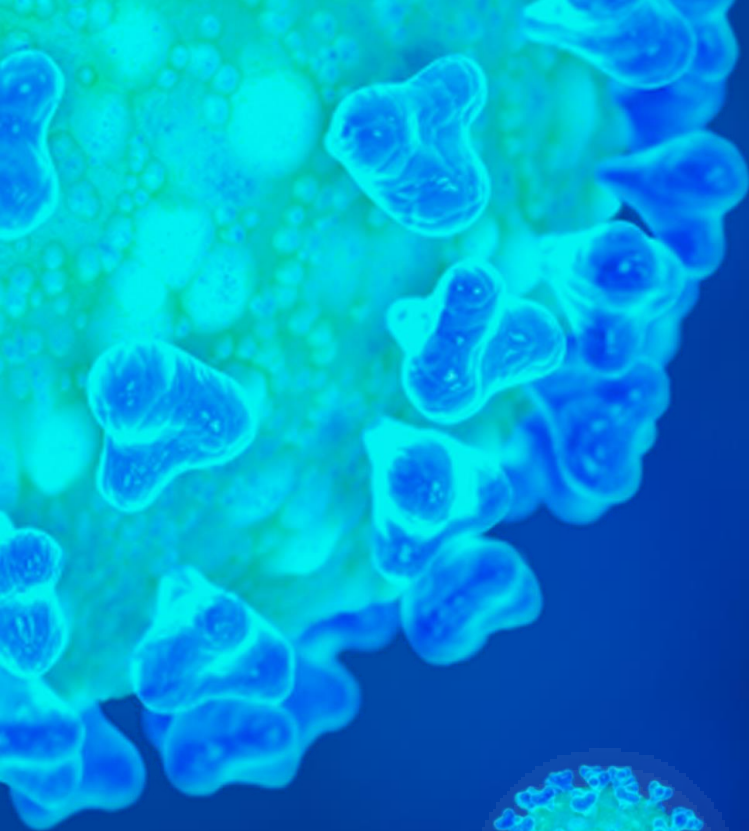
Agency management will need to continually review and update the assessments up to the date the financial statements are issued given the fluid nature of the crisis and the uncertainties involved.



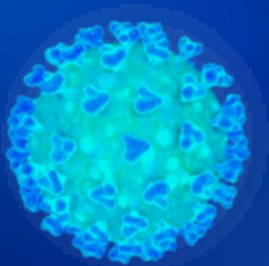
COVID Disclosure

Items for the disclosure to be considered:

- 1) **Market value declines**
- 2) **Tax revenue declines**
- 3) **Oil and gas revenue declines**
- 4) **Special Session program cuts**
- 5) **Leases – obligations being met?**
- 6) **Business Type Agencies – cash flow issues?**
- 7) **General Business Impacts:**
 - a) **Closure of operations**
 - b) **Reduction in sales/processes**
 - c) **Supply chain disruptions**



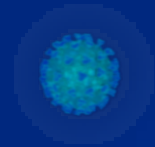
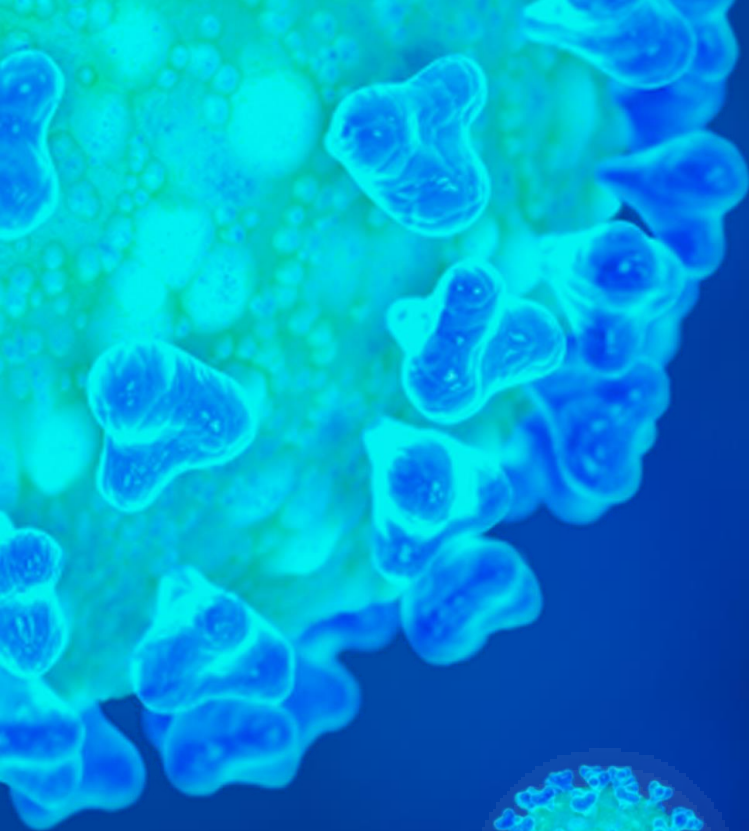
EXAMPLE:
GENERIC NOTE
DISCLOSURE



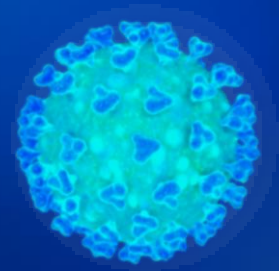
COVID Draft Note Disclosure

In response to the COVID 19 (Coronavirus) Pandemic, the (court, agency, department, office) has seen several significant changes to the court, agency, department, office's operations for the last few months of fiscal year 2020 and to the start of fiscal year 2021. In light of recent public health orders mandated by the Office of the Governor, all non-essential staff and those staff eligible to telecommute were sent home. The safety and health of our employees as well as the general public that we serve is of great importance to the court, agency, department, office). We remain committed to the purpose of our (court, agency, department, office) and ensuring that adequate internal controls over financial transactions and reporting were maintained.

As a result of this pandemic, the economy in which we operate has seen significant declines in the market values of investments, gross receipts tax revenues, and revenues derived from the oil and gas industry, all of which are significant sources of revenue for the State of New Mexico, which allocates these resources through appropriations to individual state agencies. Due to these significant declines, a Special Session of the legislature was called in June of 2020 to consider and take action on proposed budget cuts to ensure the continued operation of state government. Agencies received a four percent reduction to their operating budget for the upcoming fiscal year.



**EXAMPLE:
NOTE DISCLOSURE
DONE IN THE FY19
NM CAFR**



State of New Mexico

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the State of New Mexico, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, reduction in investments, reduction in lodging tax, reduction in gas prices, costs for emergency preparedness and shortages of personnel. Management believes the State of New Mexico is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

During the period January 1, 2020 through March 30, 2020, both domestic and international equity markets have experienced large declines. These investment losses are not included in the financial statements for the year ended June 30, 2019.

Concurrent with the spread of the Coronavirus, the oil-producing nations of the world engaged in a price war, which precipitated a substantial decrease in the price of oil. The State of New Mexico is very dependent on oil and gas extraction industries for a substantial portion of its revenues. As a result of the oil price decrease, the State may need to revise the budget which was recently adopted to adjust spending in light of predicted decrease in State revenues.

Due to COVID-19, the State implemented numerous policies in early March to help fight the virus. Public schools were to be closed from March 16, 2020 through the end of the school year. These policies included a teleworking policy for State of New Mexico employees, and restaurants are not allowed to have dine in customers through April 10, 2020. These restrictions are subject to change. The Department of Workforce Solutions had policy changes to accommodate all the individuals that are temporarily laid off due to the emergency. The Department of Economic Development had been instructed to assist small businesses with loans to ensure businesses can survive the crisis. Governor Michelle Lujan Grisham has set aside \$3.25 million in the budget to for emergency spending regarding the coronavirus.

Effective from March 19, 2020 to April 10, 2020, the Governor of New Mexico made a public health order regarding the virus. Restaurants, eateries, breweries and bars are to be closed except for either delivery or take out services. Spas, gyms, casinos, movie theaters and shopping centers are closed. Hotels and lodging establishments must be at fifty percent capacity. Due to hoarding of products, the Governor has mandated that certain toiletries and medical items can only be purchased at 3 per individual.

OMG

WHEN YOU WORK FROM HOME



www.Facebook.com/DiedLaughing

**AND SOMEBODY
WANTS TO VIDEO CHAT**





CHART OF ACCOUNT CHANGES

NEW ACCOUNTS FY20

Account	Descr	Short Desc	Type	Eff Date
120136	Ethics Commission	4875371353	A	7/1/2019
120137	Early Childhood Development	4875371379	A	7/1/2019
120138	TRD Healthcare Quality Surchar	TRD Health	A	7/1/2019
120139	TRD Insuranc PremTax	TRD Insura	A	7/1/2019
120169	NM Commission for the Blind	NMCFB	A	7/1/2019
420101	OCD Permit/App Fees	OCD Perm	R	7/1/2019
420201	OCD Admin Hearing Fees	OCD Hearng	R	7/1/2019
428802	SPACEPORT-Fuel Revenue	Space-Fuel	R	7/1/2019
482302	Health Care Quality Surcharge	HC QT Surc	R	7/1/2019
499901	Transfer In of Capital Asset	Xfer In CA	R	7/1/2019
523000	COVID Related Admin Leave	COVID A/L	E	7/1/2019
523100	COVID Related EFMLA	COVD EFMLA	E	7/1/2019
523200	COVID Related Time Worked	COVID T/W	E	7/1/2019
523300	COVID Related Hazard Pay	COVID H/P	E	7/1/2019
542300	Brd & Comm Mbr Meals & Lodging	BC Meal	E	7/1/2019
542310	Brd & Comm Mbr Mileage & Fares	BC Mile	E	7/1/2019
547105	Bank Fees/Services	Bank Fees	E	7/1/2019
547460	Environmental Remediation	Env. Remed	E	7/1/2019
555901	Transfer Out of Capital Asset	Xfer Ot CA	E	7/1/2019

New Payroll accounts for COVID

Make sure to charge any COVID appropriate salary expenditures to the new account codes that were created in FY20.

- 523000 COVID Related Admin Leave
- 523100 COVID Related EFMLA
- 523200 COVID Related Time Worked
- 523300 COVID Related Hazard Pay

TRANSFER ACCOUNTS

499901 AND 555901

- These accounts are to be used in **FULLACCRUE** when transferring a capital asset from one Agency to another Agency.
- Affiliate and fund affiliate are required on these chartfields.

INTER-AGENCY REVERSION ACCOUNT

566109

This account is to be used when reverting monies back to another Agency, not the State General Fund.

- **Example: Grant MOU between two agencies in which the money was given up front and MOU stated anything not spent needed to go back to the originating agency.**

INTER-AGENCY REVERSION ACCOUNT

cont.

499905

Currently there is not a Transfer In account code specifically for inter-agency reversions. The receiving agency should use account 499905 not 499305.

499305 is for the State General Fund only.

Difference between 566100 and 566109

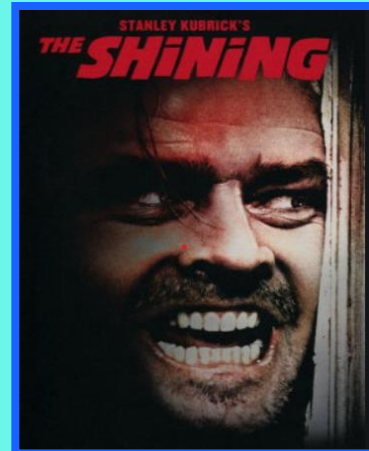
566100 – Reversion to the General Fund only.

566109 – Reversion to another agency that awarded a grant to your agency and you didn't spend the all the monies allocated and need to revert monies back to the originating agency.



A couple of weeks of isolation with the family. What can go wrong?

720 x 493





YEAR-END
CHANGES

Change to AP Accrual (296900)

Year-End Closing Instruction #CDS.1.3 (page 8)

Big change – instead of getting permission 1st from the CAFR and then completing the journal entry after receiving approval – NOW you just complete the journal entry and ensure sufficient support.

CAFR recommends using old form for support as documentation for JE.

Change to AP Accrual (296900) cont.

NOTE: Make sure if the payment is to a Component Unit of the State, Higher Educational Institution included in the CAFR and any local government, utilize the proper liability code instead of 296900. (Listing is in the appendix at end)

- **233500 Due to Higher Educational Institution**
- **233700 Due to Component Unit**
- **233900 Due to Local Government**

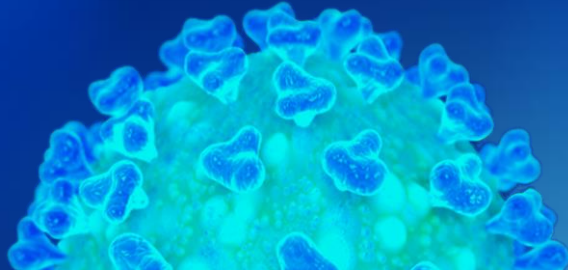


Change to AP Accrual (296900) cont.

Many agencies are using the same form as in years past, even though not required.

The form is located at Financial Control/Resource Information/Forms

http://www.nmdfa.state.nm.us/Forms_5.aspx



Change to AP Accrual (296900) cont.

- Journal entry must be done by **8/31**
- Payment must be done by **9/30**
- **NOTE:** If the payment is not done, the agency will then be required to complete the Request to Pay Prior Year and have the expenditure come out of current year budget.

Need To Close PO if trying to prepare JE

Budget	897,700.00
Expense	889,941.48
Encumbrance	2,622.19
Pre-Encumbrance	0.00
Budget Balance	5,136.33
Associate Revenue	0.00
Available Budget	5,136.33

Agency completed a journal entry to record accruals for \$7,000 but kept getting a budget error on the journal entry. Per the system, only \$5,000 available.

The \$2,000 PO amounts need to be closed so the system will show there is \$7,000 available.

Required Support to pay a 296900 AP Voucher

Just need to attach 2 items:

- 1) Copy of the posted Journal entry accruing the amount.
- 2) Invoice

Other Accrual Changes

NOTE: All the information regarding utilizing 202900 has been eliminated from the Year End Closing instructions.

- ❖ This means that if you (or your auditor) discover that an accrual was not completed on the 296900 accrual process, the option is no longer available to utilize 202900 to pay the vendor.

Other Accrual Changes cont.

To ensure that SHARE reconciles to the audited financials, CAFR will still have agencies accrue amounts to 202900 that are discovered – Agencies just cannot PAY a vendor using that liability code.

The agency will have to complete a Request to Pay Prior Year and pay out of current budget.

Other Accrual Changes cont.

**BE CAREFUL OF THE ACCOUNTING IF
YOU END UP WITH A 202900 ACCRUAL**

1) Entered the accrual in FY20

Debit: Expenditure

Credit: 202900

2) The accrual (202900) will then rollover into FY21

3) Completed the Request to Pay for Prior Year to now
pay the vendor in FY21.

4) Now this one invoice is on the books TWICE.

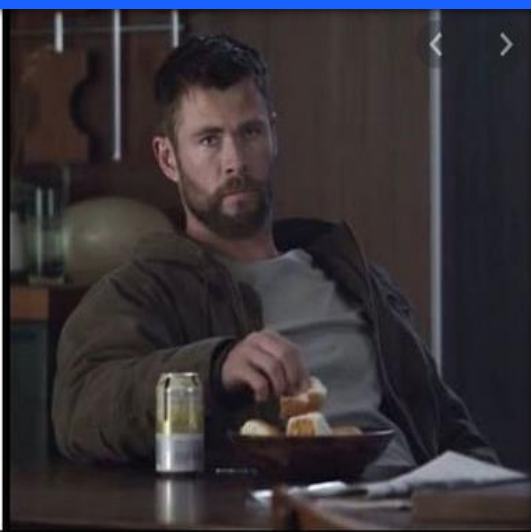
5) Entry in FY21 to resolve the double counting.

Debit: 202900

Credit: 547999



Working
from home
Day 1



Working
from home
Day 2



"OH, YOU HAVE TO
WORK FROM HOME TODAY?"



"GOOD, YOU CAN WATCH THE KIDS
SO I CAN RUN ERRANDS"



ACCOUNTING
METHOD
CHANGES

Accounting Method Change

Email went out to CFO's on May 27th notifying them of the new accounting method change that affects the Fiduciary and Proprietary funds.

- Basically, ALL agencies will now use the FULLACCRUE ledger for entries that are required for full accrual basis.



2) New accounting process for Fiduciary and Proprietary Funds

- a. The entries required for the recording of capital assets and other full accrual entries in the Fiduciary and Proprietary funds have been and is currently creating issues with the budget.
Example: Agency receives a special appropriation to buy a car. The agency completes the purchase and charges the correct budget ref/class codes and the expenditure account code. Commitment Control displays that the budget has been spent. Then, the agency completes an accrual entry in the ACTUALS ledger to move the expenditure to an asset account code. Now, in the Commitment control ledger it appears that the agency did not spend that money and the whole budget needs to be spent for that special appropriation.
- b. This issue has caused many special appropriations to be incorrect in commitment control and has become an issue for the Budget Department at DFA.
- c. The new accounting principle will be that all agencies (no matter if Governmental, Fiduciary, or Proprietary) will now do all full accrual entries in the FULLACCRUE ledger. In SHARE, ACTUALS ledger will be modified accrual basis and FULLACCRUE ledger will be the full accrual basis. With this change, all agencies will now utilize 2 ledgers to complete their financial statements.
- d. If your agency utilizes the Asset Module in SHARE and your agency is not able to accommodate the new accounting principle for SHARE, please reach out to your CAFR accountant to discuss.
- e. Journal entries will need to be done by some Fiduciary and Proprietary funds to move balances currently in ACTUALS ledger to the FULLACCRUE ledger. Please reach out to your appropriate CAFR accountant. If additional training is required after working with your CAFR accountant, Richard Torrence (Richard.Torrence@state.nm.us) will be the CAFR accountant to contact.



Accounting Method Changes cont.

- Due to issues with Commitment Control, all agencies will now complete full accrual entries in the FULLACCRUE ledger instead of ACTUALS.
- FULLACCRUE ledger does not affect Commitment Control balances.

Example: GW Entry in ACTUALS

		ACTUALS	GW Entry
181900	Land And Land Improvements		
181900	Land		
182900	Buildings And Improvements		
183900	Aircraft, Autos And Trucks		
184900	Machinery And Equipment		
185400	Information Technology Equip		20,000.00
185900	Furniture And Fixtures		
189900	Construction Work In Progress		1,050,000.00
535800	Capital -Professional Contract	50,000.00	(50,000.00)
548100	Land		
548110	Land - Improvements		
548200	Furniture & Fixtures		
548300	Information Tech Equipment	20,000.00	(20,000.00)
548400	Other Equipment		
548900	Buildings & Structures	1,000,000.00	(1,000,000.00)
		\$ 1,070,000.00	\$ -

The entry to reduce the expenditures and move amounts to the balance sheet accounts will cause the reduction in the expenditures to also reduce the amounts in commitment control since ACTUALS affects Commitment Control.

Example: GW Entry in ACTUALS cont.

BEFORE GW ENTRY:		
Budget for Special Project		
Total Budget		5,000,000.00
Total Expenditures		(1,070,000.00)
	Remaining Budget	\$ 3,930,000.00
AFTER GW ENTRY:		
Budget for Special Project		
Total Budget		5,000,000.00
Total Expenditures		-
	Remaining Budget	\$ 5,000,000.00

After the entry was done in ACTUALS, Commitment Control would show that no money had been spent on the project, when in fact already over \$1 million was spent.

Accounting Method Changes cont.

Examples of entries that used to be in ACTUALS but need to be in FULLACCRUE starting in FY20:

- **Compensated Absences**
- **Depreciation**
- **Debt**
- **Capital Assets**



When the Navy works from home



boredpanda.com

THE NAVY SEALS



Submarine Racing

Probably looks something like that



MAPS CHANGES

MAPS FIN 6.3 – Asset Transfers

MAPS FIN 6.3 was **UPDATED**

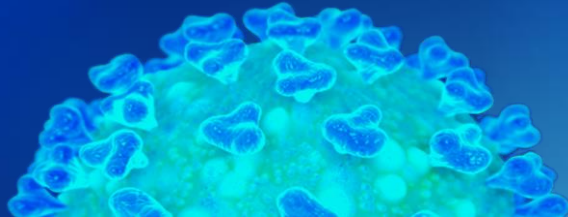
6.3 (14) – section was updated to include the new account codes that should be used in FULLACCRUE for asset transfers between agencies.

MAPS FIN 14.1 – Draft Financial Statements



This standard stayed.

Draft financial statements prepared by the AGENCY are due to the CAFR unit 15 days prior to their audit due date.



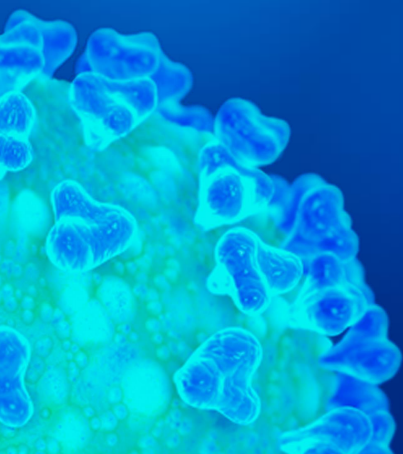
MAPS FIN 14.3 – Exit Conference

MAPS FIN 14.3

Requirement of DFA or CAFR
being invited to the agency's
exit conference was **REMOVED.**

MAPS FIN 16.9 – Report Card

MAPS FIN 16.9 (D) (3) (b)
Report Card was
REMOVED.





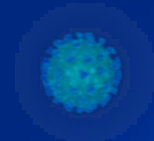
Me trying to figure out how "wash your hands" translates to "buy alllll the toilet paper".



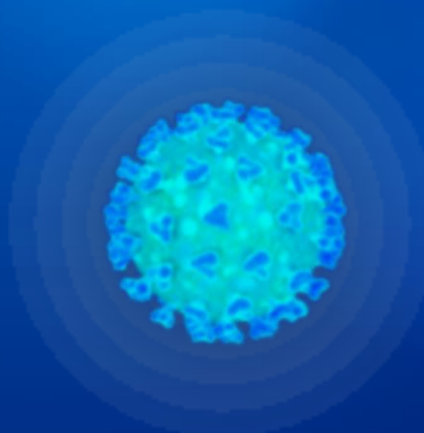


**BUDGET TREES
CHANGED**

Budget Trees



Utilizing the same tree (1/1/1951) for most agencies year after year, adding a new department was causing issues in the system.



It was decided by DoIT that the trees would be rolled yearly with a new date as the start of the fiscal year (7/1/20xx) to ensure best practices for the handling of budget trees

Example of Budget Trees:

Tree Name	SetID	Set Control Value	Effective Date	Description	Category	Valid Tree
23300_DEPT	23300	(blank)	07/01/2020	23300_DEPT	COMMIT_CONTROL	Valid
233_DEPT	23300	(blank)	01/01/1951	233_DEPT-01/01/1951H	COMMIT_CONTROL	Valid

Agency used the same tree since SHARE started.

Agency changed trees many years but notice effective date stayed 1/1/1951

Tree Name	SetID	Set Control Value	Effective Date	Description	Category	Valid Tree
66500_DEPT	66500	(blank)	07/01/2020	66500_DEPT	COMMIT_CONTROL	Valid
66500_DEPT_PROJ	66500	(blank)	07/01/2020	Roll-up to Appropriation	COMMIT_CONTROL	Valid
665_DEPT	66500	(blank)	01/01/1951	665_DEPT-01/01/1951H	COMMIT_CONTROL	Valid
665_DEPT_FY08	66500	(blank)	01/01/1951	665_DEPT_FY08-01/01/1951H	COMMIT_CONTROL	Valid
665_DEPT_FY09	66500	(blank)	01/01/1951	665_DEPT_FY09-01/01/1951H	COMMIT_CONTROL	Valid
665_DEPT_FY10	66500	(blank)	01/01/1951	665_DEPT_FY10-01/01/1951H	COMMIT_CONTROL	Valid
665_DEPT_FY11	66500	(blank)	01/01/1951	665_DEPT_FY11-01/01/1951H	COMMIT_CONTROL	Valid
665_DEPT_FY13	66500	(blank)	01/01/1951	665_DEPT_FY13-01/01/1951H	COMMIT_CONTROL	Valid
665_DEPT_PROJ	66500	(blank)	01/01/1951	Roll-up to Appropriation	COMMIT_CONTROL	Valid
665_DEPT_PROJ_FY10	66500	(blank)	01/01/1951	Roll-up to Appropriation	COMMIT_CONTROL	Valid
665_DEPT_PROJ_FY11	66500	(blank)	01/01/1951	Roll-up to Appropriation	COMMIT_CONTROL	Valid
665_DEPT_PROJ_FY13	66500	(blank)	01/01/1951	Roll-up to Appropriation	COMMIT_CONTROL	Valid
665_DEPT_PROJ_JWG	66500	(blank)	01/01/1951	Roll-up to Appropriation	COMMIT_CONTROL	Valid
665_DEPT_PROJ_TEMP	66500	(blank)	01/01/1951	Roll-up to Appropriation	COMMIT_CONTROL	Valid

Commitment Control Reports

Now when running commitment control reports, make sure to pick the correct tree.

Even though the Bud Ref was updated to current year – the correct tree did not update.

The screenshot shows a web-based interface for running commitment control reports. At the top, there are tabs for 'Run Control ID Budget', 'Report Manager', and 'Process Monitor', along with a 'Run' button. Below these are input fields for '*Business Unit' (66700), 'Fund' (%), '*Ledger Group' (APROP_P), and 'Bud Ref' (121). The 'Department' section is highlighted with a red box and contains fields for '*Tree Name' (667_DEPT), '*Effective Date' (07/01/2016), and 'Department/ Node' (%). The 'Date' section at the bottom has radio buttons for 'Inception To Date' and 'Fiscal Year & Accounting Period' (which is selected), with 'Fiscal Year' set to 2020, 'From Period' set to 1, and 'To Period' set to 12.

Commitment Control Reports cont.

The correct tree for FY21 should be all 5 of the agency numbers DEPT

Run Control ID Budget Report Manager Process Monitor Run

*Business Unit 66700 *Ledger Group APPROP_P
Fund % Bud Ref 121

Department

*Tree Name 66700_DEPT *Effective Date 07/01/2020
Department/ Node %

Date

Inception To Date
 Fiscal Year & Accounting Period
Fiscal Year 2020 From Period 1 To Period 12

Correct tree for this agency:
66700_DEPT

Commitment Control Reports cont.

If you are researching prior year information, make sure to pick the proper tree for the applicable period or you'll get incorrect information.

Example: Researching something from FY17. Need to pick the correct tree. This tree is for FY17 to FY20.

Tree Name	SetID	Set Control Value	Effective Date
66700_DEPT	66700	(blank)	07/01/2020
66700_FFP_GRANTS	66700	(blank)	01/01/1951
667_DEPT			07/01/2016
667_DEPT	66700	(blank)	01/01/1951
667_DEPT_FY13	66700	(blank)	01/01/1951
667_HR_DEPT	66700	(blank)	01/01/1951

Run Control ID Budget Report Manager Process Monitor

*Business Unit Fund *Ledger Group Bud Ref

Department

*Tree Name *Effective Date
Department/ Node

Date

Inception To Date
 Fiscal Year & Accounting Period
Fiscal Year From Period To Period

Commitment Control Module

Remember – commitment control recognizes transactions even if NOT POSTED.

Examples:

- **JE entered and saved, but not submitted**
- **PO or Requisition entered but not submitted.**
- **Voucher entered but not processed – it will be in both Encumbrance AND in Expenditure.**

Commitment Control Module cont.

Budget	897,700.00
Expense	889,941.48 1
Encumbrance	2,622.19 2
Pre-Encumbrance	0.00
Budget Balance	5,136.33
Associate Revenue	0.00
Available Budget	5,136.33

\$1500 AP Voucher submitted (but not approved by AP) to pay vendor – included twice in commitment control **1 in Expense and **2** Encumbrance**

Account	Bud Ref	Class	Fiscal Year	Period	Budget	Expense	Encumbrance	Pre-Encumbrance	Available Budget*
200	120	D0000	2020	1	724,500.00	720,462.47	0.00	0.00	4,037.53
300	120	D0000	2020	1	37,400.00	36,709.86	669.56	0.00	20.58
400	120	D0000	2020	1	135,800.00	132,769.15	1,952.63	0.00	1,078.22

Commitment Control Module cont.

Payroll transactions will post even if there is no budget available.

This agency was extremely careful about the 300/400 categories but was shocked due to the 200 going over-budget.

Budget	3,506,700.00
Expense	3,523,239.67
Encumbrance	0.00
Pre-Encumbrance	0.00
Budget Balance	-16,539.67
Associate Revenue	0.00
Available Budget	-16,539.67

Account	Bud Ref	Class	Fiscal Year	Period	Budget	Expense	Encumbrance	Pre-Encumbrance	Available Budget*	Percent A
200	120	D0000	2020	1	3,139,500.00	3,157,193.19	0.00	0.00	-17,693.19	
300	120	D0000	2020	1	30,200.00	29,905.68	0.00	0.00	294.32	
400	120	D0000	2020	1	337,000.00	336,140.80	0.00	0.00	859.20	

**Stay home.
Practice social distancing.
Clean yourself often**



**OMG. We're all
becoming cats!**

**LOOK, PEOPLE ARE GETTING DESPERATE
FOR TOILET PAPER**



**YOU'RE WHITE AND SOFT, STAY VIGILANT
IS ALL I'M SAYING**



YEAR END CROSSOVER ISSUES

Why is a cross-over issue important?

Need to understand that if these transactions have a Bud Ref of 120 but posted in SHARE during FY21, the general ledger will show the transaction in FY21 but in regards to a budget reconciliation, it will be shown for FY20 NOT for FY21.

Example: Crossover Issue

		FY21	
		General Ledger	Bud Ref
535200	Capital - Professional Contract	50,000.00	121
546302	Utilities - Electricity	1,000.00	121
544000	Supply Inventory IT	500.00	121
546800	Employee Training & Education	200.00	120
		\$ 51,700.00	
FY 21 BUDGET			
	Total Budget	20,000.00	
	Total Expenditures	(51,500.00)	
		\$ (31,500.00)	
FY 20 BUDGET			
	Total Budget	20,000.00	
	Total Expenditures	(200.00)	
		\$ 19,800.00	

A voucher was done in AP for employee training that was applicable to FY20, due to not doing the AP voucher correctly, the voucher posted in FY21.

In this example, instead of FY21 expenditures of \$51,700 matching between the GL and Commitment Control. They are off by \$200

Accounts Payable Vouchers

Accounts Payable staff are changing the budget dates on account payable vouchers to 6/30/20 but the transaction date is after 7/1/20 – so the transaction will post in FY21.

Accounting Date should match the Budget Date.

This example the FY20 Invoice with accounting date 7/6/20 (defaulted by system) and budget date of 7/6/20 but bud ref is 120 – causing an exception error “Budget Date out of Bounds”. The Accounting date and the budget date on this transaction should be 6/30/20.

Page 1 of 2
Voucher
Example

The screenshot displays a financial system interface with the following elements:

- Header:** Search icon, 42000, APROP_C, **Budget Date out of Bounds** (circled in red), More Detail, Go To...
- Tabs:** Summary, Related Documents, Invoice Information (selected), Payments, Voucher Attributes, Error Summary.
- Invoice Information:**
 - Business Unit: 42000
 - Voucher ID: 00058540
 - Voucher Style: Regular Voucher
 - Invoice Date: 06/30/2020
 - Invoice Received: [Empty]
 - Supplier ID: 0000019498
 - ShortName: SYSTEM AUT-001
 - Location: 001
 - *Address: 1
- Accounting Details:**
 - Invoice No: 003892
 - Accounting Date: 7/06/2020 (with a red arrow pointing to it)
 - *Pay Terms: NOW
 - Basis Date Type: Inv Date
- Invoice Total:**

Line Total	42,459.23
Miscellaneous	
Freight	
Total	42,459.23
Difference	0.00
- Buttons:** Save, Action (dropdown), Run, Calculate, Print.
- Footer:** Copy From Source Document

Invoice Lines ?

Find | View All First 1 of 1 Last

Line 1 Copy Down
*Distribute by Amount
Item
Quantity 1.0000
UOM EA
Unit Price 42,459.23000
Line Amount 42,459.23

Ship To W420
Description Provide software maintenance s
Packing Slip
Contract Info 20 420 1601 00006110002

Purchase Order

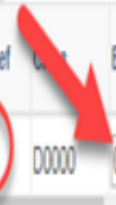
42000(0000014969)21
Associate Receiver(s)
 Amount Only
One Asset
Calculate

▼ Distribution Lines

Personalize | Find | View All | First 1 of 27 Last

GL Chart Exchange Rate Statistics Assets

Copy Down	Line	PO Percent	Percent	Merchandise Amt	Quantity	*GL Unit	Fund	Dept	Account	Bud Ref	Budget Date	Final
<input type="checkbox"/>	18			10,864.47	0.2559	42000	46400	8500000000	535600	120	00000	07/06/2020



Page 2 of 2
Voucher
Example

Deposits in FY21 for FY20

There are no edit rules for deposits.

The system will allow deposit revenue accounting lines to include the Bud Ref and Class codes from FY20 with no warning or error message.

This agency received a refund in July for Fiscal Year 2020 expenditures. Agencies are trying to then do a journal entry in FY21 to move the money from the original deposit account to trying to reduce the expenditure from FY20. This will not work with a transaction date greater than 7/1/20. You cannot have bud ref 120 in FY21.

Business Unit 35000 Journal ID 3502101001 Journal Date 07/01/2020

*Exception Type Override Transaction More Budgets Exist

Maximum Rows

[Search](#) [Advanced Budget Criteria](#)

Budgets with Exceptions [Personalize](#) | [Find](#) | [View All](#) | [Print](#) First 1-2 of 2 Last

	Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget	Transfer	Fund	Dept	Account	Bud Ref	Class
1		35000	APROP_C	Budget Date out of Bounds	More Detail	<input type="checkbox"/>	Go To ...	35900	P799	547350	120	D0000
2		35000	APROP_P	Budget Date out of Bounds	More Detail	<input type="checkbox"/>	Go To ...	35900	P799	400	120	D0000

Header | Lines | Totals | Errors | Approval

Unit 35000 Journal ID 3502101001 Date 07/01/2020 Errors Only

Template List Search Criteria Change Values

InterIntraUnit *Process Submit Journal Process Line 10

Lines Personalize | Find |

Select	Line	*Unit	Oper Unit	Fund	Dept	Account	Specs	Bud Ref	Class	Rpt Cat	PC Bus U
<input type="checkbox"/>	1	35000		35903	5905000000	132900					
<input type="checkbox"/>	2	35000		35903	5905000000	547350		120	D0000		

Lines to add 1

Totals Personalize | Find | View All | First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
35000	2	4,983.84	4,983.84	V	E

Save Notify Refresh Add Update/Display

Header | Lines | Totals | Errors | Approval

If you receive monies in FY21 that is applicable to FY20, then the agency needs to make sure to do a journal entry in FY20 to record a receivable for that money and then in FY21, have the deposit offsetting the receivable account.

Warrant Cancellations for FY20 Charges

Need to understand that if the warrant cancellation has a Bud Ref of 120 but done during FY21, the general ledger will show the reduction to the total expenditure in FY21 but in regards to a budget reconciliation, it will be shown for FY20 NOT for FY21.

Warrant Cancellations continued

WARRANT CANCELLATION ENTRIES

IF AGENCY DECIDES TO COMPLETE THE ENTRIES BETWEEN TWO FISCAL YEARS:

FY20	Debit	201900
	Credit	Expenditure
FY21	Debit	Expenditure
	Credit	201900

IF AGENCY DECIDES NOT TO COMPLETE THE ENTRY BETWEEN TWO FISCAL YEARS:

REVERTING FUND

FY21	Debit	Expenditure
	Credit	234900

NON-REVERTING FUND

FY21	Debit	Expenditure
	Credit	Misc. Revenue

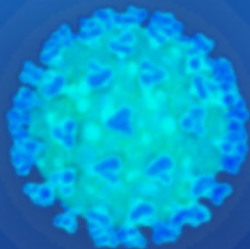
Warrant Cancellations



The warrant cancellation process may take up to 3 days for accounting entries to journalize.

When you receive notification that your warrant has been cancelled, review your accounting entries to determine if a reclassification journal is required.

Contact Christina for assistance/questions.



Homeschool day


1:

Wondering how I
can get this kid
transferred out
of my class.

Home schooling going
well... two students
suspended for fighting
one teacher fired for
drinking on the job

**Homeschooling Day 3:
They all graduated.
#Done**





**ROLLOVER
ISSUES**



DFA COMPLETED THE FY20 ROLLOVER DURING THE WEEKEND OF 8/14 & 8/15.

Period 998 is open for ACTUALS and FULLACCRUE

If you have questions or need training on how to reconcile a year end rollover – reach out to CAFR.

FY20 Rollover

If an agency utilizes the project module in SHARE, be advised that not all the required chartfields for project costing rolled over.

- **ONLY Project rolled over.**
- **Business Unit PC, Analysis Type and Activity ID did NOT rollover.**



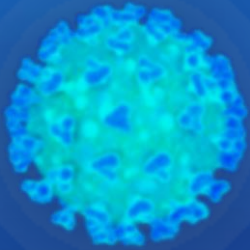
PROJECT ENTRIES

If you need to complete any journal entries in SHARE due to the project rollover issue, please reach out to Christina first.

- These JE's require DoIT assistance to do a force post.

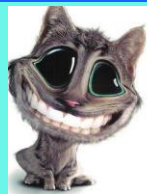
Detailed information still available

REMEMBER – even though not all the chartfields rolled over, that detailed information is still available in the general ledger for FY20 (prior year).





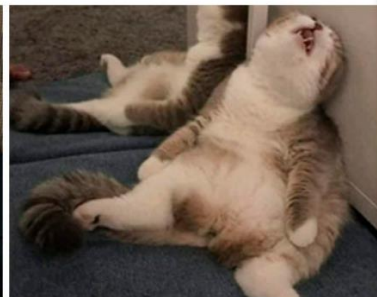
my coworker is really weird and unproductive



Keep
Smiling

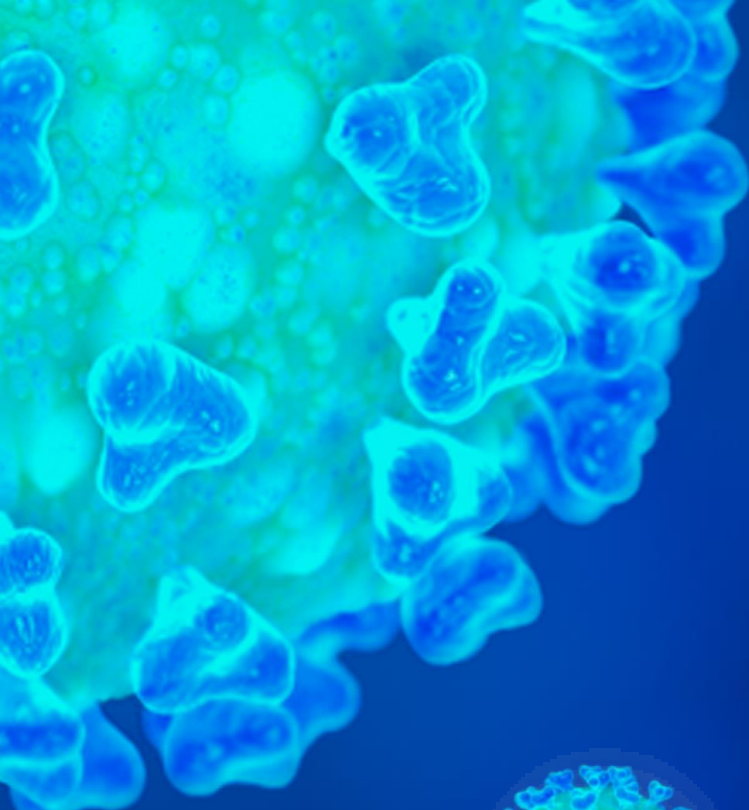


My plans for this weekend





GASB PRONOUCEMENTS



Due to Covid – GASB decided to delay some pronouncements that were due to be implemented in FY20 and FY21.

- **This will ensure agencies have more time to prepare for some big changes coming up – Custodial Funds and Leases.**



DFA POLICY:

**NO EARLY
IMPLEMENTATION OF ANY
GASB PRONOUNCEMENTS.**

MAPS FIN 14.2

GASB 84 – Custodial Funds

Due to GASB 95, the implementation of GASB 84 has been delayed to **FY21** instead of **FY20**.

Richard Torrence of the CAFR Unit is currently working on guidance to send to all agencies regarding this pronouncement.

GASB 87 - Leases

Due to GASB 95, the implementation of GASB 87 has been delayed to **FY22** instead of **FY21**.

James Chadburn of the CAFR Unit is currently working on guidance to send to all agencies regarding this pronouncement.

A microscopic image of a cell, likely a yeast or similar microorganism, showing a nucleus and surrounding structures. The cell is illuminated with blue and green light, highlighting its internal components. The background is a dark blue gradient with faint concentric circles.

COMMON ERRORS

A large, circular, microscopic view of cells, likely from a tissue sample, showing various cell shapes and structures. The cells are stained in shades of blue and green, with some showing distinct nuclei and cytoplasm. The overall appearance is that of a dense cluster of cells.

GOOD JOB!!

For FY19, CFO's did a great job ensuring less errors and better reconciling between SHARE and Audit.

1) Trying to complete full accrual entries in the ACTUALS ledger

Remember to change the Ledger Group from ACTUALS to FULLACCRUE when needing to do full accrual entries

Unit 66700 Journal ID 19FAL66702 Date 06/30/2019

Long Description AJE - FAL to record captial assets enteries in full accrual ledger 180 characters remaining

***Ledger Group** FULLACCRUE

Ledger

*Source CFR

Reference Number

Journal Class

Transaction Code SGFIP

SJE Type

Currency Defaults: USD / CRRNT / 1

Attachments (5)

Reversal: Do Not Generate Reversal

Adjusting Entry Adjusting Entry

Fiscal Year 2019

Period 998

ADB Date 06/30/2019

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

CTA

Commitment Control

2) Netting Transfers

MAPs FIN 15.2

D. Policy

1. State agencies must show on the fund financial statements Transfers In and Transfers Out separately. Agencies are not allowed to combine these two account codes together for the fund financial statements.
2. The following example should be used as a basis for this required note disclosure:

OTHER FINANCING SOURCES AND (USES):			
	Fund A	Fund B	Total
General Fund Appropriations	1,000,000		1,000,000
Transfers from Other Agencies	50,000		50,000
Transfers - Bond Proceeds appropriations		2,000,000	2,000,000
Transfers to Other Agencies	(50,000)		(50,000)
Transfers - INTRA Agency	30,000	(30,000)	-
Reversions	(2,000)		(2,000)
Total Other Financing Sources and (Uses)	<u>\$ 1,028,000</u>	<u>\$ 1,970,000</u>	<u>\$ 2,998,000</u>

Example: Netting Transfers

OTHER FINANCING SOURCES (USES)

Proceeds from sale of equipment	242,721
Intra-agency transfers	(949,916)
Inter-agency transfers	(605,530)

- Agency combined Transfer In (499906) and Transfer Out (555106).
- Agency combined Transfer In (499905) and Transfer Out (555100)

499905	Other Financing Sources	(76,770.16)	
499906	OFS - INTRA-Agency	(83.81)	949,916.19
555100	Other Financing Uses	682,300.00	605,529.84
555106	OFU - INTRA-Agency	950,000.00	

3) Fund Balance Reclass

This entry confuses most agencies.

If the classification of the fund balance is not Unassigned (328900), then an entry needs to be done for the fund balance to ensure it rolls over into the correct fund balance classification as per the audited financial statements.

For ALL funds, SHARE will complete the change in fund balance into 328900.

Example: Fund Balance Reclass

110

			Calculation of	
			Change in	Fund Balance
		General Ledger	Fund Balance	Entry Needed
325900	Restricted FB - Gov	-		(430,500.00)
328900	Unassigned FB - Gov	-	(430,500.00)	430,500.00
451903	Federal Direct - Operating	(500,000.00)		
496901	Miscellaneous Revenue	(500.00)		
535200	Capital -Professional Contract	50,000.00		
546302	Utilities - Electricity	5,000.00		
544000	Supply Inventory IT	10,000.00		
546800	Employee Training & Education	5,000.00		
		\$ (430,500.00)		

In the audit report, the fund balance of \$430,500 was classified as Restricted. The system will calculate the change into 328900 (Unassigned) so an entry is needed.

To calculate Change in Fund Balance, add all the expenditures and subtract all the revenue and transfers.

Example: Fund Balance Reclass cont.

When CAFR sends your agency the TB reconciliation between SHARE and the audited financial statements and CAFR notes there is an entry to be done for fund balance, this is the reclass issue for GASB54.

Account	Account Descr	Sum of Amount	Difference	TOTAL	Change FB/ Subtotals
101800	Agency Interest in SGFIP	3,907,638.42		3,907,638.42 x	
103001	Cash Auth Bank Accts - Res LT	180,000.00		180,000.00 x	462,100.00
115900	Long Term Investments	257,100.00		257,100.00	
133900	Loans Receivable	25,000.00		25,000.00	
134900	Accrued Interest Receivable	-		-	
141900	Due From Other Funds	-		-	
201900	Vouchers Payable	(56,711.00)		(56,711.00) x	(57,253.33)
292900	Other Liabilities	-		-	
296900	Accounts Payable Year End	(542.33)		(542.33)	
325900	Restricted FB - Gov	(4,466,582.56)	126,545.20	(4,340,037.36)	
328900	Unassigned FB - Gov	13,776.27	(126,545.20)	(112,768.93)	126,545.20
499999	O/F Sources - Higher Ed Instit	(398,003.71)		(398,003.71) x	
535300	Other Services	542.33		542.33 x	538,324.91
535600	IT Services	5,000.00		5,000.00	
542100	Employee I/S Mileage & Fares	112.10		112.10	
542200	Employee I/S Meals & Lodging	4,306.74		4,306.74	
544100	Supplies-Office Supplies	189.00		189.00	
545900	Printing & Photo Services	134.90		134.90	
546400	Rent Of Land & Buildings	320.00		320.00	
546700	Subscriptions/Dues/License Fee	385.76		385.76	
546800	Employee Training & Education	3,655.00		3,655.00	
547440	Grants To Other Entities	518,750.00		518,750.00	
547900	Miscellaneous Expense	135.00		135.00	
549600	Employee O/S Mileage & Fares	2,127.70		2,127.70	
549700	Employee O/S Meals & Lodging	2,666.38		2,666.38	

3) Fund Balance Reclass cont.

Governmental Fund Balance Classifications for Fund Financial Statements per GASB 54

The following are categories of Fund Balance which are presented in the following order per GASB54:

- ▶ Nonspendable - portion of resources that cannot be spent because of their form, such as pretty cash, inventories or prepaids, or are required to be maintained intact, such as an endowment trust.
- ▶ Restricted - amounts can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- ▶ Committed - can only be used for specific purposes determined by formal action of the agency's highest level of decision-making authority, but can be redeployed (used for other purposes) through appropriate due process of the governing authority
- ▶ Assigned - intended to be used by the agency for a specific purposes but do not meet criteria for restricted or committed (*includes all remaining amounts reported in governmental funds other than the general fund unless the funds have a deficit fund balance*)
- ▶ Unassigned - residual classification for the general fund and includes all spendable amounts not contained in other classifications

4) Classification not agreeing between SHARE and Audited Financials

SHARE is the book of record.

SHARE and the audited financial statements must reconcile to each other.

Make sure after audit turned into State Auditor's Office that everything reconciles.

Example: SHARE not reconciling

Account	Account Descr	Sum of Amount	Difference	TOTAL	Change in FB/Subtotals
101800	Agency Interest in SGFIP	17,088,937.52		17,088,937.52 x	
133900	Loans Receivable	1,078,865.48	(277,970.00)	800,895.48	
133901	Loans Receivable - LT	4,421,897.00		4,421,897.00	
139900	Other Receivables	-	480,749.00	480,749.00	
142900	Due From Other State Agencies	(0.00)		(0.00)	
201900	Vouchers Payable	(11,520,161.17)		(11,520,161.17)	(11,586,710.49)
202900	Auditor AP	(93,318.82)	93,319.00	0.18	
231900	Due To Other Funds	-		-	
232900	Due To Other State Agencies	-		-	
233900	Due To Local Governments	(0.00)	(810,094.00)	(810,094.00)	
241900	Stale Dated Wts.	(0.00)		(0.00)	
251900	Unearned Revenues	(199,999.00)		(199,999.00) x	
290900	Receipts Held In Suspense	0.00		0.00	
292900	Other Liabilities	-		-	
296900	Accounts Payable Year End	(66,549.50)		(66,549.50)	
325900	Restricted FB - Gov	(8,129,851.70)	(2,065,824.00)	(10,195,675.70)	
328900	Unassigned FB - Gov	(0.00)	2,065,824.00	2,065,824.00	(2,065,823.81)
425909	Other Services - Interagency	(15,000.00)		(15,000.00)	
496901	Miscellaneous Revenue	481,945.19	(487,438.00)	(5,492.81)	
499705	O/F Sources-STB Proceeds	(77,820,777.88)		(77,820,777.88) x	
547440	Grants To Other Entities	68,313,589.24		68,313,589.24	73,098,182.88
547450	Grants to Other Agencies	76,142.72		76,142.72	
547900	Miscellaneous Expense	3,707,016.92	1,001,434.00	4,708,450.92	
555106	OFU - INTRA-Agency	2,677,264.00		2,677,264.00 x	

When CAFR completes reconciliation between SHARE and audited financials, the reconciliation completed will note any difference in which an entry is needed.

5) Abnormal Balances

CAFR will quarterly complete a financial review of each agency's Trial Balance.

In that review, if the agency has an abnormal balance the CAFR unit will send an email to the CFO notifying them. CAFR will also try to work with them to fix before the auditors start their audit work.

Example: Abnormal Balances

Account	Account Descr	Sum of Amount	Aud Entry	Total	Change/Sum	Comments
						Abnormal balance - Dr in Cr Balance
434402	Payments For Care-Individuals	3,552.50	(3,552.50)	-		Account - Need to reclass to Expense
535100	Medical Services	92,384.48	3,552.50	95,936.98		Need to Reclass to Expense

This agency had a debit balance for a revenue. The auditor applied that debit balance to the total expenditure balance.

Looking at the map for some weekend travel ideas



STIR CRAZY



Where is your next travel destination?

- Las Kitchenas
- Los Lounges
- Santa Bedrooms
- Porto Gardenas
- Los bed
- Costa Del Balconia
- St bathroom
- La Rotonda De Sofa



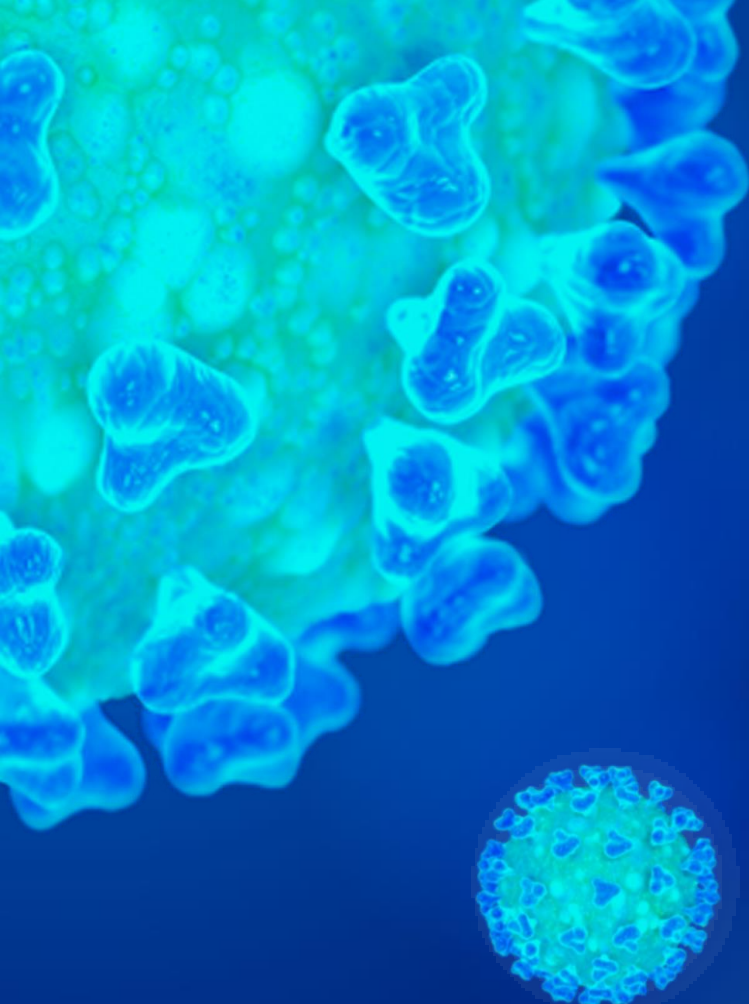


REVERSIONS



Be careful with your reversion calculations this year – many of you received special monies that are not to be reverted at 6/30/20.

- **Make sure to keep your special monies separate in your calculations.**

A large, circular, microscopic image of cells, likely a cross-section of a tissue or organ, showing various cell shapes and structures. The image is rendered in shades of blue and cyan, with a glowing effect. It occupies the left side of the slide.

**Cannot net current
year reversion with a
negative fund balance
or debit in account
234900 (over-
reversion) in the fund
from prior year.**

OVER-REVERSION

Agencies need to follow Section 6-5-10 NMSA 1978 and MAPs FIN 1.2

A. Except as provided in Subsections B and C of this section, all unreserved undesignated fund balances in reverting funds and accounts as reflected in the central financial reporting and accounting system as of June 30 shall revert by September 30 to the general fund. The division may adjust the reversion within forty-five days of release of the audit report for that fiscal year.

B. The director of the division may modify a reversion required pursuant to Subsection A of this section if the reversion would violate federal law or rules pertaining to supplanting of state funds with federal funds or other applicable federal provisions.

Over-Reversions cont.

- Some agencies are netting current year reversions with a prior year over-reversion in which the agency did not properly request a correction within the 45 days required (Section 6-5-10, NMSA 1978).
- In this netting, the agency then offsets the reversion amount that is required to be sent by this amount – therefore making the current reversion amount smaller.
- The agency MUST show a debit fund balance for the amount over-reverted then must ask for a deficiency appropriation.
Agencies can work with their appropriate budget staff to obtain the deficiency.

Over-Reversions cont.

- The agency cannot just take the deficiency amount and book a Due From the General Fund. There is no statutory authority for the General Fund to send the money back to the agency after the 45 days have passed.
- Based on that, the monies do not qualify for the recognition standards in GASB 33.
- Agencies cannot use current year appropriations to offset a prior year budget deficiency without Budget and Legislative approval. (MAPs FIN 1.2)

A day may come when I get the coronavirus,
but it will not be this day.



not want

yucky dog germs

ALL OF A SUDDEN



EVERYBODY HAS
BECOME SHELDON

860 x 1200



**CAFR PACKET
DUE DATES**

Agency Representation Letter

Due September 1, 2020

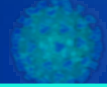
Email the letter to

DFA.CAFR@state.nm.us

The template representation letter is located in Year-End Closing instructions Attachment I.

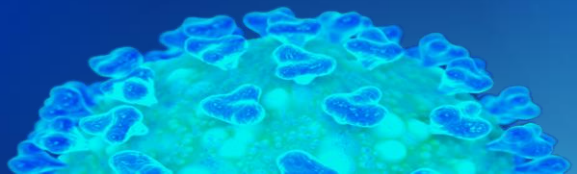
Agency Representation Letter cont.

This is not MAPs Policy but Statute.



12-6-3(D) NMSA 1978.

D. Annual financial and compliance audits of agencies under the oversight of the financial control division of the department of finance and administration shall be completed and submitted by an agency and independent auditor to the state auditor no later than sixty days after the state auditor receives notification from the financial control division to the effect that an agency's books and records are ready and available for audit. The local government division of the department of finance and administration shall inform the state auditor of the compliance or failure to comply by a local public body with the provisions of Section [6-6-3](#) NMSA 1978.



CAFR Packet Due Dates

Agencies are required to submit the following information **electronically** to their assigned CAFR Unit accountant by **5 P.M. on November 3, 2020**:

- Final adjusted year-end trial balance by fund
- Financial statements **and** notes draft
- Audit entries in SHARE in period 998 (both ACTUALS and FULLACCRUE)
- Proposed audit entries from IPA for both fund financials and government wide.
- Prior Period Reconciliation Form (if the agency had any prior period adjustments).

NOTE: If your audit is not due on November 2nd – your CAFR packet is due to the CAFR unit by 5pm the first workday following your due date.

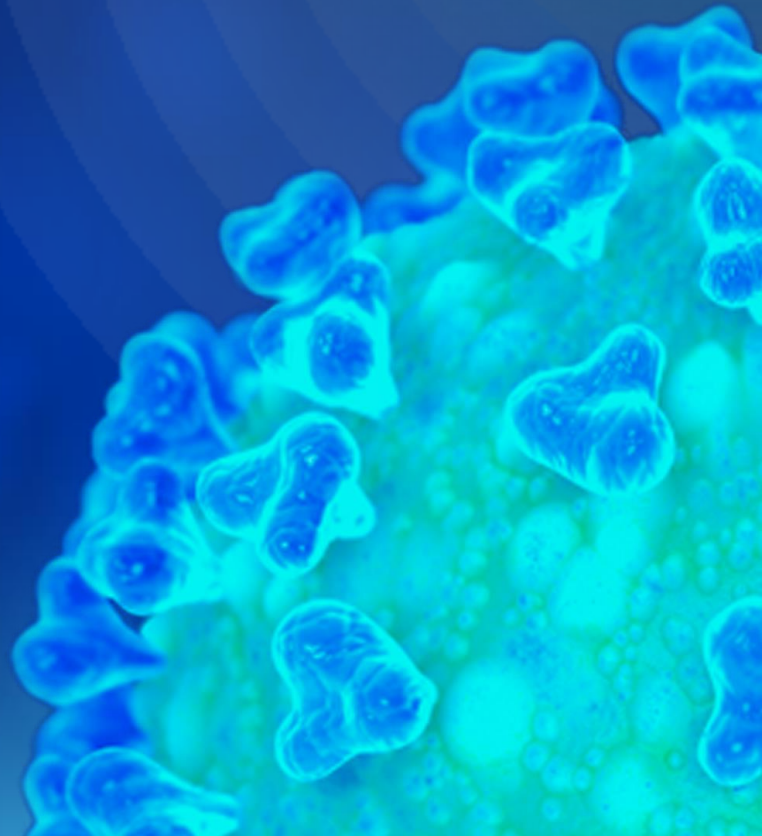
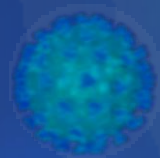


**Oh!! Was I
Speeding
Officer???**



Day 1 without Casinos

MISC.
ITEMS



Journal Entry Numbering

20AUDBU#xx – This numbering is for journals in period 998 for the ACTUALS ledger.

20FALBU#xx – This numbering is for journals in period 998 for FULLACCRUE ledger.



JE – ERROR MESSAGE YOU WILL GET

Find an Existing Value | Add a New Value

Business Unit

Journal ID

Journal Date

Find an Existing Value | Add a New Value

Message

Journal Date 2020-06-30 is not within the open period: fiscal year 2021 period 1 to fiscal year 2021 period 2. (5010,2)


Due to the fact you are entering 6/30/20 and we closed FY20, you will get this error message. Just hit “OK”.



JE - MAKE SURE CORRECT FY



Make sure
Fiscal Year
defaults to
2020 and not
2019 or 2021.



Reach out to
Renaë if year is
different.


Unit 39401 Journal ID TEST Date 06/30/2020


Long Description EXAMPLE of Adjusting Entry 
227 characters remaining


*Ledger Group ACTUALS  Adjusting Entry Adjusting Entry 


Ledger  Fiscal Year 2020 

*Source CFR  Period 998 

Reference Number  ADB Date 06/30/2020

Journal Class 

Transaction Code CASH 

SJE Type 

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Reversal: Do Not Generate Reversal

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

CTA

Commitment Control

Journal Entry Source Codes

In Period 998 – the allowable source codes are:

- OPR
- CSH
- CFR

No AGY entries are allowed in Period 998

NO AGY entries in FULLACCRUE

Remember – no AGY entries are allowed in the FULLACCRUE ledger from periods 1-12 unless you have received permission from CAFR.

Inactivating Chartfields

If you ever need to inactivate a chartfield such as department, fund, etc., you need to verify that there are no balances in SHARE for that account before it will be closed.

Everything must be zero (at lowest level) before the chartfield will be inactivated

EXAMPLE: INACTIVATE A DEPARTMENT

Agency wants to deactivate a department and runs query and all balances are zero

Row Labels	Sum of Amount
1010040000	-
296900	-
Grand Total	-

But when you look at the lower level information, the balances are not zero and need to be zeroed out BEFORE the department is inactivated.

Dept	Account	Sub Ac	Rpt Cat	PC Bus	Project	Activity	An Typ	Oper U	Bud Re	Class	Affiliate	Fund Affil	Sum of Amount
1010040000	296900	(blank)	(blank)	(blank)	(blank)	(blank)	(blank)	(blank)	119	C0000	(blank)	(blank)	(106.51)
									(blank)	(blank)	(blank)	(blank)	106.51

AGY Entries for Cleanup are allowed in period 1-12

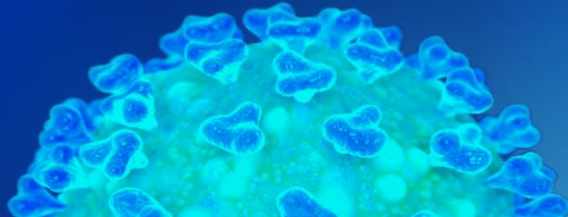
Remember – Agencies can complete an AGY entry for clean-up entries for Balance Sheet accounts that have Bud Ref and Class codes.

- The account and fund must stay the same on the clean-up entry – just correct the Bud Ref and Class code.

Request to Pay Prior Year Bills

Per Year-End Closing instructions, the first day to submit FY20 Prior Year requests is 10/1/20.

Requests applicable to fiscal years prior to FY20 can be submitted at any time.



Request to Pay Prior Year Bills cont.

Form is located in the Year-End Closing Instructions – Attachment H.

Contact Christina C'De Baca if you have any questions.

Request No. _____ DFA/FCD USE ONLY	State of New Mexico Department of Finance and Administration Financial Control Division REQUEST FOR APPROVAL TO PAY PRIOR YEAR BILLS <i>(Section 6-10-4, NMSA, 1978)</i>	DFA/FCD (5/2020)		
Business Unit: _____	Agency Name: _____	Agency Contact Name: _____		
Budget Reference: _____	P code : _____	Phone Number: _____		
Approved Request must be attached to Payment Voucher and coded to account 547999 Request to Pay Prior Year Bills.				
Supplier	Fiscal Year of Goods and Services	Invoice Number	Explanation for not Submitting Timely	Amount

Reversing and Correcting Journal Entries

If you need to reverse an entry completely – then you need to add an “R” to the original entry.

Example: Original entry was 8020665002 so the reversing entry number should be R020665002.

- To then correct the entry, add a “C” to the original entry. C020665002

WHAT PETS THINK ABOUT QUARANTINE



DOGS:
He loves me
sooooo much.
He quit his
job to be
with me!



CATS:
I knew that idiot
would get fired
one day.



available at
amazon
New Social Distancing Attire
On Sale Now on Amazon!



When you walk into the
bathroom and find a
dropped \$20 dollar bill





CAFR
TRAININGS

A large, detailed microscopic image of a cell colony, showing numerous individual cells with distinct nuclei and cytoplasm, arranged in a dense, irregular pattern. The cells are stained in shades of blue and green, giving them a glowing appearance.

CAFR offers a variety of trainings.

Most of these trainings are done with just the agency asking for training.

We have learned over the years that the training specialized for each CFO and their finance staff works better than a large training environment.

Trainings Offered by CAFR

- 1) **CFO SHARE Training**
 - * This training teaches a CFO how to use SHARE to get budget reports/PO reports/AP detail/queries/etc.
- 2) **Payroll Reconciliation**
- 3) **Journal Entry Training**
 - * This training teaches a CFO how to use the Journal Upload Process for journal entries.
- 4) **Creating Financial Statements**
- 5) **Basic Accounting Training (this can be a large classroom type training).**

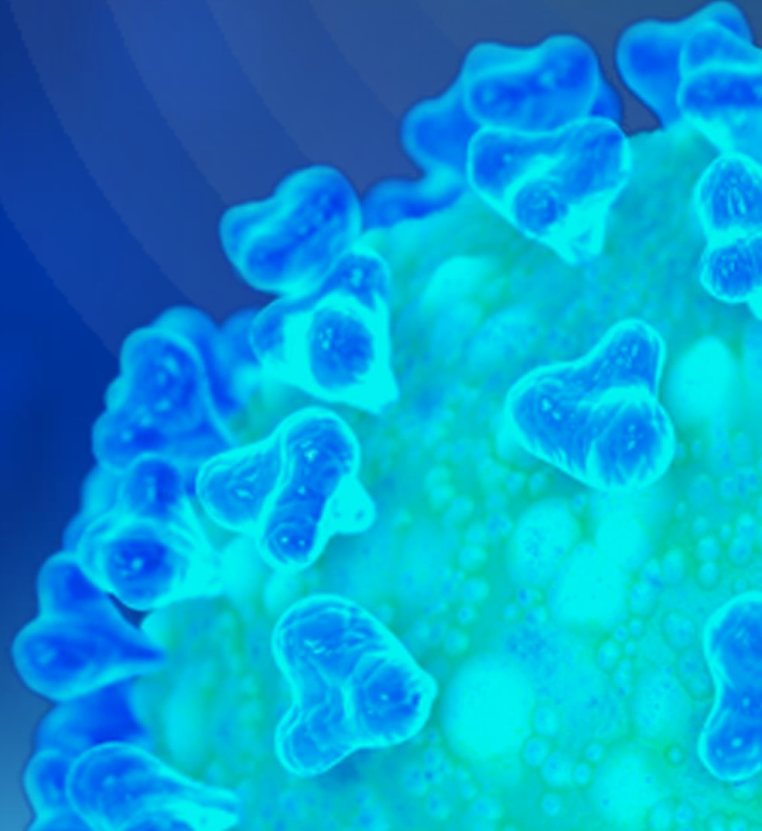
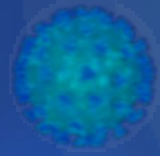
Reach out to your CAFR accountant if you are interested in any of these trainings.

What's happening?
Why are all the humans
wearing muzzles?



Dog Video Conferences

APPENDIX



Affiliate and Fund Affiliate

<u>Balance Sheet Accounts</u>		<u>Income Statement Accounts</u>	
Due TO and Due From - IntraFund		Transfers IN and Transfers OUT	
141900	Due from other funds	499205	Other Appropriations
141999	Due from other funds - Prior Year	499405	O/F Sources - Other Bond Proceeds
231900	Due to other funds	499605	Intra-State Wts-Other
231999	Due to other funds - Prior Year	499705	O/F Sources-STB Proceeds
Due TO and Due From - InterFund		499805	O/F Sources-GOB Proceeds
142900	Due from other state agencies	499905	Other Financing Sources
142999	Due from other state agencies - Prior Year	555100	Other Financing Uses
232900	Due to other state agencies	566109	Reversions - Interagency
232999	Due to other state agencies - Prior Year	General Fund Appropriation	
Due TO and Due From - General Fund		499105	General Fund Appropriation
144900	Due from SGF	577100	General Fund Allotments
144999	Due from SGF - Prior Year	Transfers IN and Transfers OUT - IntraFund	
234900	Due to SGF	499906	OFS Intra Agency
234999	Due to SGF - Prior Year	555106	OFU Intra Agency

Affiliate and Fund Affiliate cont

Elimination Entries	
Note:	Any R/E that ends with "09" except 555109
251909	Unearned Revenues - Interagency
416509	Trade & Profess Permits-Inter
416909	Other Licenses & Permits-Inter
422909	Other Fees - Interagency
424109	Auditing Services - Interagency
424902	Other Intra State Services
425909	Other Services - Interagency
429109	State Chemist Fees - Interagency
429909	Other Current Services - Interagency
433109	License Plates - Interagency
434509	Admissions - Interagency
442209	Rent of Land/Bldgs - Interagency
451909	Federal Contract - Interagency
452009	Federal Indirect - Interagency
475109	Other Gifts - Grants - Interagency
496409	Environment Dept Fees - Interagency
496909	Misc. Revenue - Interagency

535209	Professional Svcs - Interagency
535309	Other Services - Interagency
535409	Audit Services - Interagency
535509	Attorney Services - Interagency
535609	IT Services - Interagency
543009	DGF Habitat - Interagency
545609	Report/Record Inter St Agency
545909	Printing & Photo - Interagency
546109	Postage & Mail Svcs - Interagency
546409	Rent Expense - Interagency
546709	Subscription & Dues - Interagency
546809	Employee Training/Educ - InterSt Agency
547309	Care & Support InterSt Agency
547450	Grants to Other Agencies
547909	Misc Expense - Interagency
General Fund	
566100	Reversions
499305	Other Financing Sources

Higher Educational Institutions

143500 & 233500 related to Higher Education Institutions:

Higher Educational Institutions:

New Mexico School for the Blind and Visually Handicapped
New Mexico School for the Deaf
Eastern New Mexico University
Eastern New Mexico University Foundation
Eastern New Mexico University – Roswell Foundation
Eastern New Mexico University – Ruidoso Foundation
New Mexico Highlands University
New Mexico Highlands University Foundation
New Mexico Highlands University – Stable Isotopes Corporation
New Mexico Institute of Mining and Technology
New Mexico Institute of Mining and Technology Foundation
New Mexico Institute of Mining and Technology – Research Park Corporation
New Mexico Military Institute
New Mexico Military Institute Foundation

New Mexico State University (NMSU)
NMSU Foundation
NMSU – Arrowhead Center, Inc.
Northern New Mexico College
Northern New Mexico College Foundation
University of New Mexico (UNM)
UNM – Sandoval Regional Medical Center
UNM Foundation
UNM – Medical Group
UNM Alumni Association
UNM Lobo Club
UNM – Anderson School of Management Foundation
UNM – STC
UNM – Lobo Development Corporation
UNM – Lobo Energy, Inc.
Western New Mexico University
Western New Mexico University Foundation

Component Units

143700 & 233700 related to Component Units:

Cumbres and Toltec Scenic RR Commission

New Mexico Finance Authority

New Mexico Lottery Authority

New Mexico Mortgage Finance Authority

New Mexico Renewable Transmission Authority

New Mexico Small Business Investment Corporation

State Charter Charter Schools

AIMS @ UNM (ABQ Institute for Mathematics and Science)
Albuquerque Collegiate Charter School
Albuquerque School Of Excellence
Albuquerque Sign Language Academy
Aldo Leopold High School
Alma d' arte Charter High School
Altura Preparatory School
Amy Biehl Charter High School
Ask Academy (The)
Cesar Chavez Community School
Dzit Dit Lool School of Empowerment, Action and Perseverance (DEAP)
Estancia Valley Classical Academy
Explore Academy
Great Academy (The)
Horizon Academy West
Hózhó Academy
J. Paul Taylor Academy
La Academia Dolores Huerta
La Promesa Early Learning
La Tierra Montessori School
Las Montañas Charter School
Masters Program
McCurdy Charter School
Media Arts Collaborative Charter School

Mission Achievement And Success Charter School
Monte Del Sol Charter School
Montessori Elementary School (The) (TMES)
New America School-Las Cruces
New Mexico Connections Academy
New Mexico School For The Arts
North Valley Academy
Red River Valley Charter Schools
Roots And Wings Community School
Sandoval Academy Of Bilingual Education
School Of Dreams Academy
Six Directions Indigenous School
South Valley Preparatory School
Southwest Aeronautics, Math, And Science Academy
Southwest Preparatory (Primary) Learning Center
Southwest Secondary Learning Center
Taos Academy Charter School
Taos Integrated School Of The Arts
Taos International School
Tierra Adentro Of New Mexico
Tierra Encantada Charter School
Turquoise Trail Charter School
Walatowa High Charter School
Middle College High School
Raices del Saber Xinachtli Community School
Solare Collegiate Charter School



THANKS!

Do you have any questions?

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