

# FY2019 State Reporting Packets

May 6, 2019

# Mind set for today's training



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# Training Goals

- ▶ Provide highlights of each year end closing packet and any changes within that packet.
- ▶ Highlight areas within the closing packets that cause questions or potential audit findings.
- ▶ GASB 84 –Fiduciary Activities

# FY19 Agency Year End Reporting Packet Update

## General Information

### Highlights:

- ▶ Signature pages remain within the individual packets BUT this is the ONLY form from the packet that is submitted in PDF format. The packet will still be submitted in the excel format.
- ▶ Each packet is required to have the reviewer's checklist completed and submitted as part of the agency submission. This year the signature page will indicate above the reviewers information if the signature page is incomplete.
- ▶ All year end reporting packets are submitted to [CAFR@cg.sc.gov](mailto:CAFR@cg.sc.gov) .
- ▶ 3.03 - Grants, 3.04 – Other Receivables, 3.09 – Operating Lease, 3.20 - Fund Balance packages will be sent to the GAAP contacts prepopulated.
- ▶ The website for year end packets, year end packet samples and the policy and procedure manual is:

<http://www.cg.sc.gov/guidanceandformsforstateagencies/Pages/agenciessubmitpackages.aspx>

# FY19 Agency Year End Reporting Packet Update

## 2.0 Master Reporting Package

### Due 7/05/2019

**Purpose:** To assist agencies with determining which reporting packages to complete and provide the Comptroller General's Office with a summary of reporting packages to be completed by each agency.

#### **Highlights:**

- ▶ Signature page worksheet should be completed first. Agency name and number will flow to other worksheets.
- ▶ Email completed file to [CAFR@cg.sc.gov](mailto:CAFR@cg.sc.gov) along with an scanned copy of the signed Signature Page.
- ▶ Answer questions in worksheet 2.0.1.
- ▶ Required package provides a summary of the packages that are required based on the answers from worksheet 2.0.1.
- ▶ Reporting package 2.01 Subsequent Events is listed as a required package on the Required package tab.
- ▶ Resources worksheet provides due dates, contact person, SCEIS report (if applicable), and date report will be sent.

# FY19 Agency Year End Reporting Packet Update

## 3.01 Cash and Investments

### Due 7/19/2019

**Purpose:** To report year ending cash and investment balances for accounts managed directly by the agencies.

#### **Highlights:**

- ▶ Report and reconciliation of outstanding balances for Petty Cash, Cash held in banks and Investments.
- ▶ A report detailing your agency's Petty Cash, Cash and Investments by fund in SCEIS will be sent to your GAAP contact via a secure email around July 12.
- ▶ There have been some minor formatting changes made throughout this package but no change in the information that has been requested.

# FY19 Agency Year End Reporting Packet Update

## 3.10 Loan Receivables

**Due 7/19/2019**

**Purpose:** To report year end balances of outstanding loan receivables, cash flows and the terms for the repayment for the loans.

### **Highlights:**

- ▶ Report gross receivables, allowance, increases, decreases and current net receivable for each loan and fund number combination.

# FY19 Agency Year End Reporting Packet Update

## 3.02 Tax Revenues

**Due 8/9/2019**

**Purpose:** To report year ending tax revenue receivable and payable balances in accordance with GAAP.

### **Highlights:**

- ▶ Report gross receivables, allowance and current net receivable for each tax type and fund number combination.
- ▶ Choose tax type from drop down list.
- ▶ Status column on Form 3.02.1 will indicate when all relevant information has been entered for each tax type.



# Attitude Alignment



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# FY19 Agency Year End Reporting Packet Update

## 3.20 Fund Balance

### Due 8/23/2019

**Purpose:** To properly classify fund balance.

#### **Highlights:**

- ▶ This Fund Balances packet is sent out as a pre-populated packet with the fund number, GAAP Individual Fund code, the fund balance as of the close of period 12, and classifications from the prior year review. You will need to use the pre-populated package as the one on the web site will be read only.
- ▶ Each agency needs to confirm all funds with an ending fund balance are listed and the classification of the fund balance.
- ▶ Use the Year end Fund Balance report, to be sent to the GAAP contacts on 8/9/2019.

# FY19 Agency Year End Reporting Packet Update

## 3.20 Fund Balance (continued)

Due 8/23/2019

- ▶ On form 3.20.1, there are five questions that need to be answered. Answer these question as required for each fund.
- ▶ This year there is a new column titled “Action Required”. This column will tell you what additional steps you need to perform.
- ▶ If the classification changes, then provide the new classification and complete form 3.20.2 to explain why the change in classification. The “Action Required” column will tell you this.

# FY19 Agency Year End Reporting Packet Update

## 3.20 Fund Balance (continued)

Due 8/23/2019

- ▶ Form 3.20.1 (New) is used to provide information about any funds that are not listed on the prepopulated form 3.20.1.
- ▶ “Action Required” column provided to indicate the next questions to be considered for that fund.
- ▶ A form 3.20.2 is also needed for any funds reported on 3.20.1 (New) providing additional detail about the fund classification.

# FY19 Agency Year End Reporting Packet Update

## 3.20 Fund Balance (continued)

Due 8/23/2019

### Highlights:

- ▶ Form 3.20.2 has had some cosmetic changes this year but overall it should still look the same.
- ▶ Each fund will need its own Form 3.20.2.
- ▶ For the reviewers, on form 3.20.3, there is a new question this year. Based on the responses from 3.20.1 and 3.20.1 (New), the question will ask if there “#” Form 3.20.2’s have been completed. Make sure there is one of these completed forms for each new fund and fund classification change.
- ▶ Do not rename any tab within this workbook.

# FY19 Agency Year End Reporting Packet Update

## GASB 84 – Fiduciary Activities

- ▶ Will go into effect for the State of SC for fiscal year ending 6/30/2020.
- ▶ Expands on fund classifications to provide better clarity within the financial statements.
- ▶ So far our review has been based on analysis of the funds and the completed GASB 84 Questionnaire survey that was sent out 2/1/2019.
- ▶ Follow up questions may come later.

# Feeling it?



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# FY19 Agency Year End Reporting Packet Update

## 3.14 Disallowances and Penalties

Due 7/19/2019

**Purpose:** GAAP requires the reporting of liabilities resulting from non-compliance of regulations or the violation of rules or federal program requirements that occurred before year-end (June 30).

**Highlights:**

- ▶ The State has a liability if it agreed before year-end to make payments or accept reduced revenues after year-end.



# FY19 Agency Year End Reporting Packet Update

## 3.06 Inventory

Due 8/9/2019

**Purpose:** The reporting package provides a means to adjust what is recorded in SCEIS as inventory to actual inventory.

### Highlights:

- ▶ Inventory includes commodities held for resale or use in operations (gas, tires, vehicle repair items, maps, t-shirts, etc.).
- ▶ Food supplies on hand is also reportable inventory.
- ▶ Inventory does not include office supplies or depreciable assets.
- ▶ A report detailing your agency's Inventory by fund and general ledger account in SCEIS will be sent to your GAAP contact via email August 1<sup>st</sup>.

# FY19 Agency Year End Reporting Packet Update

## 3.05 Unearned Revenue

Due 8/23/2019

**Purpose:** The reporting package provides a means to report any unearned revenue associated with the charges for services provided by the agency.

### **Highlights:**

- ▶ Unearned Revenue is a liability representing an amount collected in advance of the earnings process.
- ▶ Report amounts received from outside entities and entities within the State's reporting entity prior to the earnings process.

# FY19 Agency Year End Reporting Packet Update

## 3.07 Prepaid Expenses

### Due 8/23/2019

**Purpose:** The form reports the summarized prepaid expenses by Fund and General Ledger account. These are expenses with an expected usage period beyond the reporting period.

#### **Highlights:**

- ▶ Agencies should not report a prepaid expense if 12 months of expenditures have already been recorded in the current year for recurring items that have been in existence.
- ▶ If the expense covers more than 12 months then the agency should report the expense.
- ▶ Agencies may exclude everything individually under \$10,000 up to \$100,000 in aggregate from this reporting package (i.e., small items do not need to be reported as long as the total amount of items excluded does not exceed \$100,000 for your agency).

# FY19 Agency Year End Reporting Packet Update

## 3.07 Prepaid Expenses (Continued)

### Due 8/23/2019

#### Highlights (Continued):

- ▶ Report amounts paid to outside entities as well as those within the State prior to the receipt of the goods or services.
  
- ▶ A report detailing your agency's Prepaid Expenditures in SCEIS based on the header text will be sent to your GAAP contact via email on August 9<sup>th</sup>.
  - Actual prepaid expenses should be reported on this package regardless of what appears on the report.
  
- ▶ Agencies should review all prepaid expenses for exclusion **annually**, there is no roll forward of exclusions from the prior year.
  
- ▶ Key Terms:
  - Current Prepaid Expense: The portion that is expected to be used by June 30, 2020.
  - Non-Current Prepaid Expense: The portion with an expected usage period extending beyond one year (after June 30 2020).
  - Expensed: The amount that relates to the goods or services that have already been used. This is not considered prepaid but is used in determining the total amount paid.

# Think about it!

**Winners**  
are not people who  
**never fail,**  
but people who  
**never**  
**quit**

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# FY19 Agency Year End Reporting Packet Update

## 3.04 Other Receivables

### Due 8/9/2019

**Purpose:** To report year end balances of current receivables, non-current receivables and allowance for uncollectable receivables, current and non-current.

#### **Highlights:**

- ▶ This packet will be sent out as a pre-populated packet with the balances recorded in current receivables by fund.
- ▶ A report detailing your agency's receivables posted to will be sent to your GAAP contact via email on August 1<sup>st</sup>.
- ▶ Do not report amounts in accounts 1300020000 or 1300020001 for Accounts Receivable - IDTs on any package. These amounts will be reclassified by the CG's office as part of the interfund procedures.

# FY19 Agency Year End Reporting Packet Update

## 3.04 Other Receivables (Continued)

Due 8/9/2019

### Highlights (Continued):

- ▶ Do not report interfund receivables individually over \$100,000 on this package, they will be reported on the interfund package (3.18). This includes college and university receivables individually over \$100,000
- ▶ Report interfund receivables individually under \$100,000 if not already in SCEIS. This includes college and university receivables individually under \$100,000 if not recorded as an IDT.

# FY19 Agency Year End Reporting Packet Update

## 3.12 Accounts Payable

**Due 9/13/2019**

**Purpose:** The package is needed to collect the information on payables (amounts related to goods or services received prior to June 30 that were not paid with that year's funds).

### **Highlights:**

- ▶ A/P processing continues past June 30 so a payable does not exist if amounts due as of June 30 were paid with that year's funds i.e. paid during extended period 12 or period 13.
- ▶ Report all payables due to outside entities.
- ▶ A liability does not have to be reported if 12 months of expenditures have been recorded in the current year for recurring items that have been in existence.
- ▶ The classification threshold allows agencies to classify any payable individually under \$10,000 as a vendor payable.
- ▶ Report interfund payables individually under \$100,000
  - Interfund payables individually over \$100,000 should be reported on the interfund package (3.18)



# FY19 Agency Year End Reporting Packet Update

## 3.12 Accounts Payable (Continued)

### Due 9/13/2019

#### Highlights (Continued):

- ▶ The Prior Year Payables reports provided for this reporting package are separate from the Inter-Agency Prior Year Payables report that is provided for package 3.18 (Interfund Payables).
- ▶ College and university payables are considered interfund payables but are processed in SCEIS in the same manner as outside entities and will appear on the reports provided for this package.
- ▶ Invoices individually under \$100,000 with less than 50% related to prior year may be excluded from this package. For invoices exceeding \$100,000, the calculation is required based on service dates.
- ▶ Two reports detailing your agency's Prior Year Payable SCEIS based on Item Text will be sent to your GAAP contact via email:
  - September 1<sup>st</sup> - Period 1 and Period 2 payments made through 8/31/2019
  - September 11<sup>th</sup> - Period 2 payments made after August 31 and Period 3 payments through 9/10/19
- ▶ Actual payables should be reported on this closing package regardless of what appears on the Prior Year Payables reports.

# FY19 Agency Year End Reporting Packet Update

## Capital Lease Update - No Package Required

### Highlights:

- ▶ GASB 87 will go into effect fiscal year 2021 making most leases Capital. There will very few Operating Leases to remain.
- ▶ Please be mindful when entering into new leases as to whether they should be classified as Operating or Capital.
- ▶ A capital lease is a lease that transfers substantially all the benefits and risks of asset ownership to the State.
- ▶ A Lease Register is available on the CG's website to help determine whether or not a lease is Capital or Operating. <https://cg.sc.gov/guidance-and-forms-state-agencies/gaap-reporting/agencies-submit-year-end-reporting-packages>
- ▶ This can also be found at the following link - [Click here.](#)

# FY19 Agency Year End Reporting Packet Update

## Capital Lease Update – No Package Required

### Highlights (Continued):

- ▶ Leases through Presidio Technology Capital, LLC (state contract # 4400015301) contain a bargain purchase option, making them capital leases.
  
- ▶ Capital Lease payments must use the following general ledger accounts:
  - 5041810000 – Capital Lease Executory Cost
  - 5041820000 – Capital Lease Principal Payment
  - 5041830000 – Capital Lease Interest Payment

# Self transformation



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# FY19 Agency Year End Reporting Packet Update

## 3.13 Litigation

Due 7/19/2019

**Purpose:** To report potential financial gains or losses to the state resulting from litigation.

### **Highlights:**

- ▶ The reporting threshold remains at a meet or exceed a \$1,000,000 gain or loss to the state.
- ▶ For subsequent events reporting, the CG's office will accept a letter from the agency attorney or paralegal most familiar with the cases as an update instead of a full litigation packet being resubmitted.
- ▶ Litigation can be reported within the statements if there is a settlement that results in monies being received in future fiscal years or monies being paid in future fiscal years. Otherwise, it is just a note disclosure.

# FY19 Agency Year End Reporting Packet Update

## 3.16 Miscellaneous Loss Liabilities and Commitments

### Due 8/9/2019

**Purpose:** GAAP requires that a liability be reported for all known losses and to disclose within the notes significant commitments.

**Highlights:**

- ▶ Significant commitments are typically those relating to grants that are issued by the state to other entities or other financial assistance the state has committed to providing to non-state entities.

# FY19 Agency Year End Reporting Packet Update

## 3.09 Operating Leases

**Due 8/23/2019**

**Purpose:** To report lease activity and future lease obligations of the state.

**Important:** **New for FY19 reporting and in preparation of GASB 87, copies of ALL operating leases reported on this packet must be submitted with this closing packet (including contingent rental lease agreements).**

### **Highlights:**

- ▶ New this year, error messages will appear when areas that are to balance don't agree. For example: the contingent rental amount listed in Part 1 must equal the details in Part II. If this is not the case an error message will appear to the right of the reporting line. It will go away once the two balances match.
- ▶ On tab 3.09.1a there are 3 additional columns this year. The first column is Payment frequency, it is a drop down box with monthly, quarterly, semi-annual or annual as available selection options. The second column added is Does payment amount change. This is a yes no drop down box. For example, if the payment per the lease changes each year, you would respond yes. The third column added is a Notes column. This column will display various codes to assist the agency in completing the future year payments. Any code listed in red needs correction. For example, if the future payments reported are not at least the minimum amounts calculated, this column will display a code D in red. Code D states that "calculated payments are less than recorded payments. Please review future payments.

# FY19 Agency Year End Reporting Packet Update

## 3.09 Operating Leases (continued)

Due 8/23/2019

- ▶ The note codes are listed at the bottom of the form but are as follows:

**A** Calculated payments are acceptable

**B** Calculated payments are greater than recorded payments. Please verify the amounts.

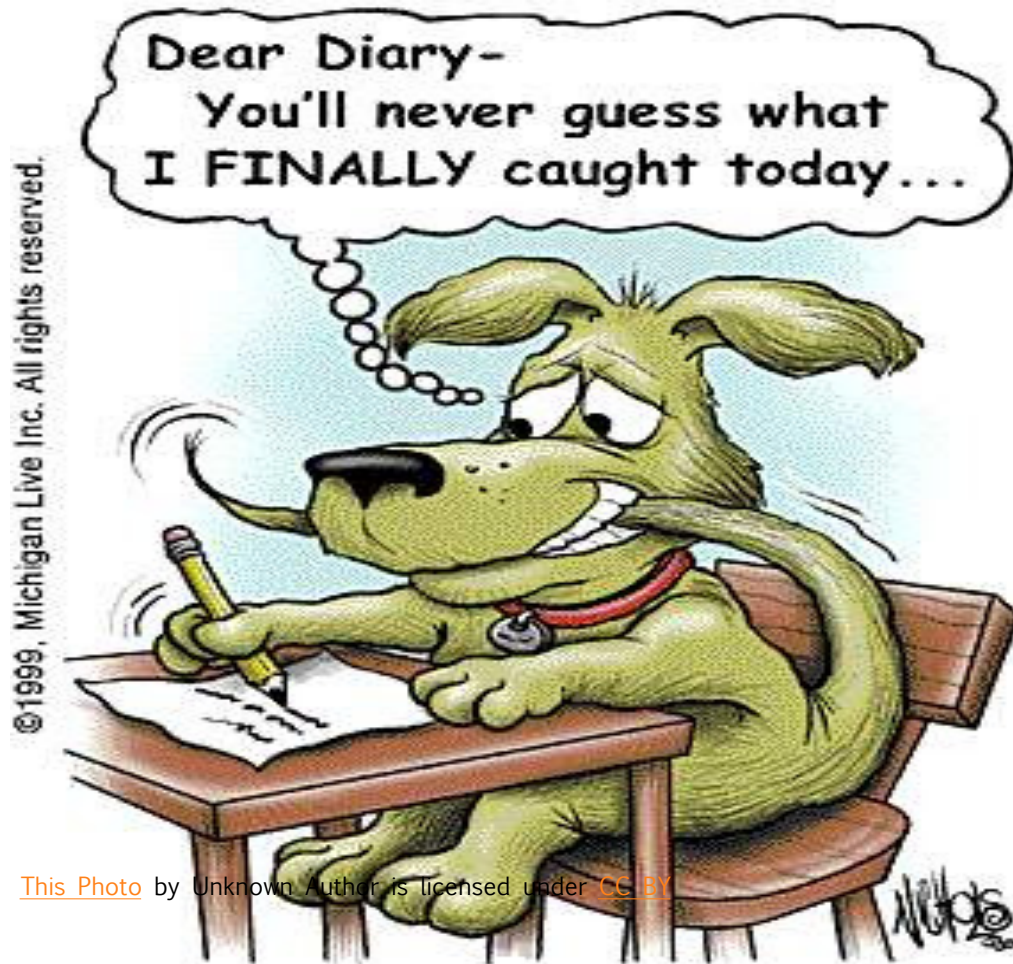
**C** Calculated payments equal reported payments

**D** Calculated payments are less than recorded payments. Please review future payment amounts.

- ▶ These improvements are to assist agencies with completing the packet properly for future year payments and to ensure payment reported match the terms of the lease.



# Something other than numbers



FY19 Agency Year End Reporting Packet Update  
3.03 Grants and Contribution Revenues  
Due 9/13/2019

**Purpose:** To report Grant/Contribution Receivables or Deferred Revenues balances at 6/30/xx.

**Highlights:**

- ▶ For each grantor's award number there should only be one line- resulting in either a receivable or deferred revenue. **Note: that if a grant has multiple years make sure that if a deferred revenue and a receivable are reported for each separate grant year that they are accurate and can be supported as such.**
- ▶ If the grant has a beginning & ending fund balance with NO current year activity, the balance **must be explained** on the bottom of the reporting form.
- ▶ Other Accrual Adjustments must be explained on the bottom of the packet.
- ▶ Tab 3.03.2 calculates the receivable or deferred revenue once the fund is entered. The worksheet is designed to place the receivable amount in the non-current column, please place amount in the current column that relates to the amount to be collected within the next 12 months. The non-current balance will adjust accordingly. The accounts payable activity from 3.03.1 will automatically populate when the fund is entered as well.

# FY19 Agency Year End Reporting Packet Update

## 3.08 Capital Assets

**Due 9/13/2019**

**Purpose:** To capture and report capital asset activity that is not reported within SCEIS or to record adjustments to SCEIS balances for specific situations.

### Highlights:

- ▶ A physical inventory of capital assets should be performed annually.
- ▶ Remember to review projects to determine if they should be capitalized at year end because they are substantially complete.
- ▶ Substantially complete is defined as 90% or greater of the project budget has been expended or the project is sufficiently complete to allow for use or occupancy for its intended use without undue interference. “Punch list items” or small components may still need to be completed but the use of the asset is permitted.

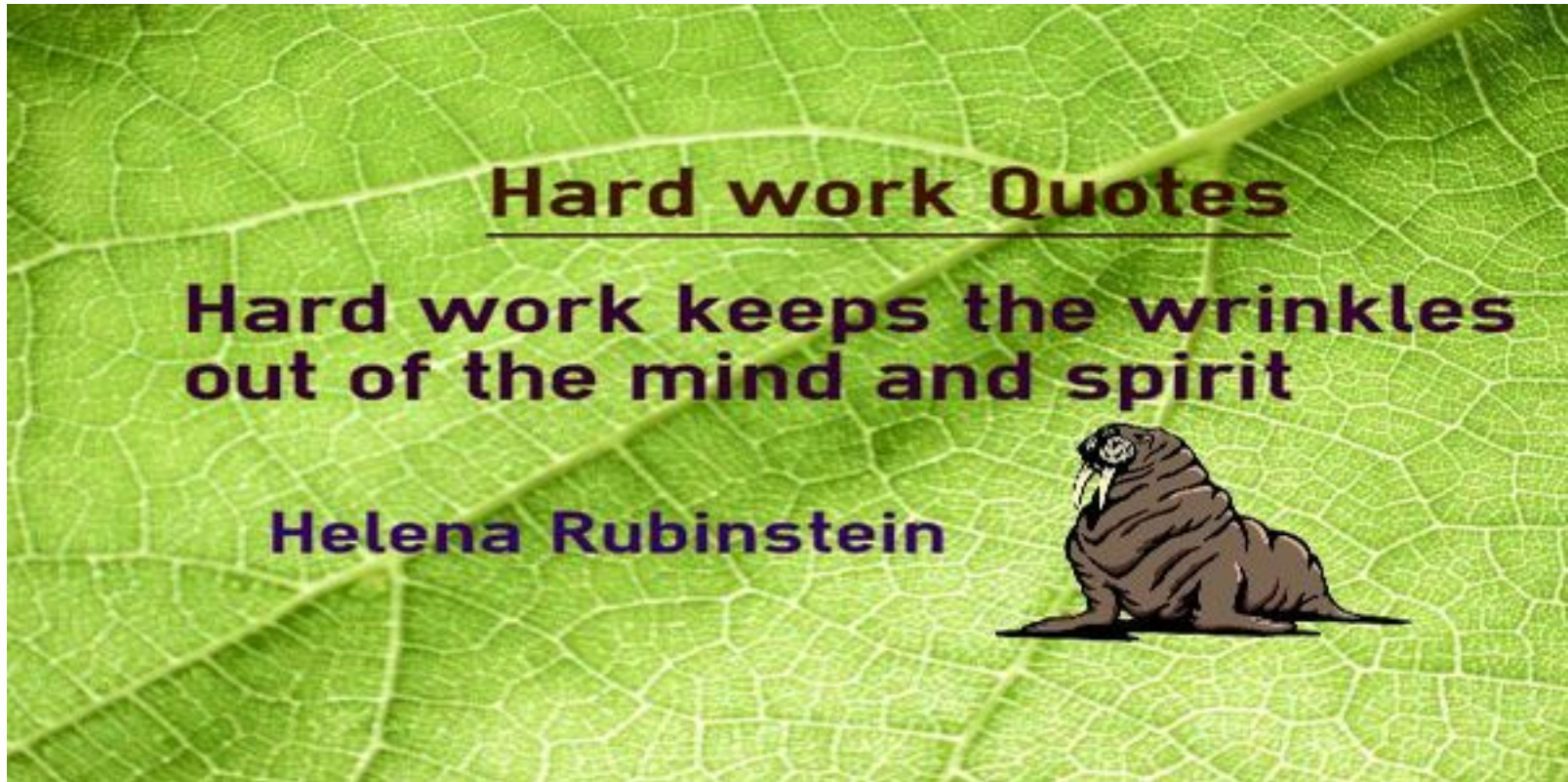
# FY19 Agency Year End Reporting Packet Update

## 3.08 Capital Assets (continued)

**Due 9/13/2019**

- ▶ Review for impairment of assets. An impairment is defined as an asset experiencing a significant or unexpected decline in the service life and the events or circumstances causing the decline are outside the normal life cycle.
- ▶ Remember when completing tab 3.08.4 (asset transfers) the amounts reported tie back to the asset addition or retirement report for full accrual.

# Biology taught by an Accountant



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# FY19 Agency Year End Reporting Packet Update

## 2.10 Subsequent Events

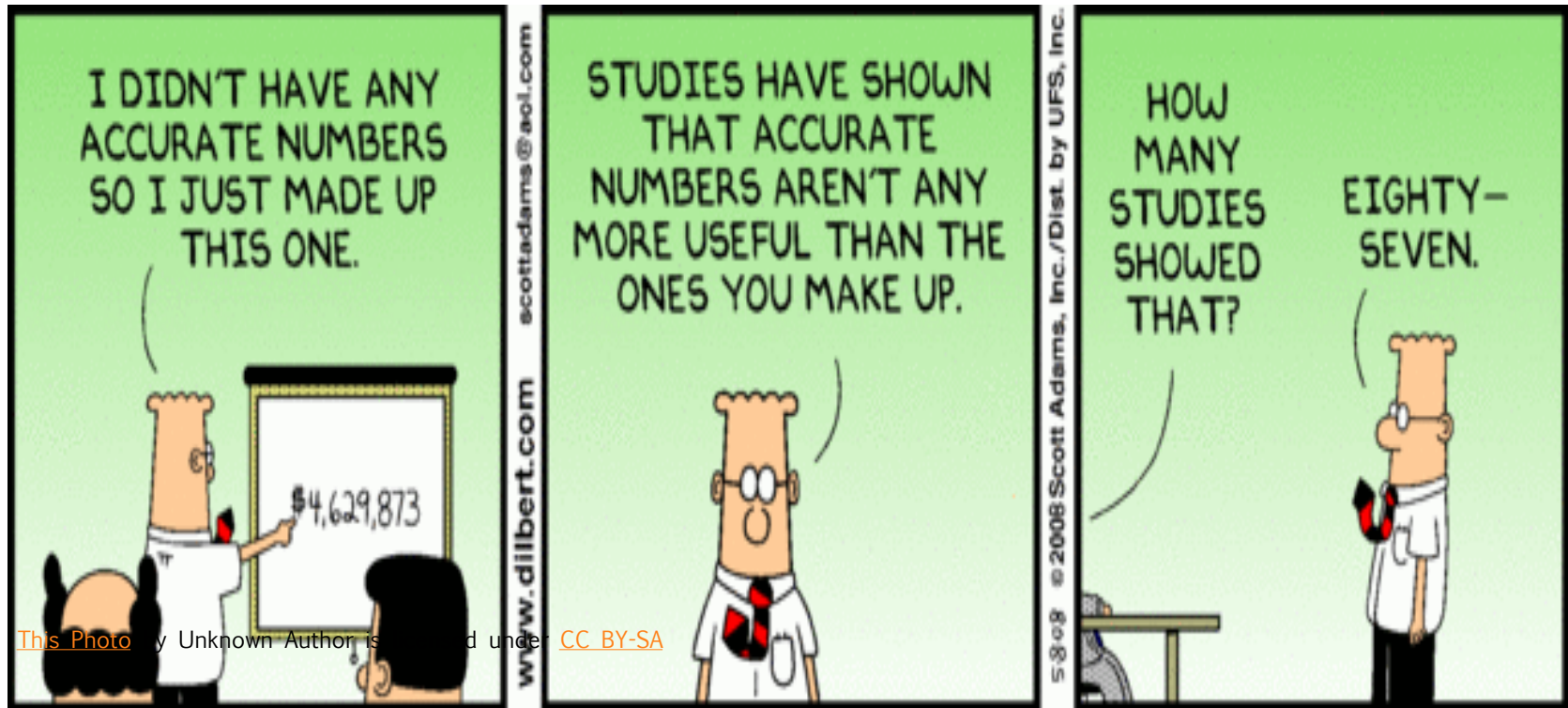
### Due 10/21/2019

**Purpose:** To report any additional activity that occurred after the various year end packet were submitted and related to the current reporting year but close to the year end report date to ensure readers that the data is the most current available.

#### **Highlights:**

- ▶ Any activity that has occurred since the various year end reporting packets had been submitted and expected through report issuance (typically mid November).
- ▶ New qualifier put on this report this year- **DO NOT SUBMIT PRIOR TO OCTOBER 7<sup>th</sup>.**
- ▶ The PT-BAL00 report can be run by your agency to assist in determining if leave hours were entered late as you respond to this question on the packet.
- ▶ Word of caution- DO NOT USE this packet to report items that were available for reporting at the time the associated packets were due. For example: the accounts payable packet is due, if an invoice was entered into the system prior to 9/13/2019 then it should be reported on the AP packet. The subsequent events packet is only to capture data occurring after the associated packet date. An audit finding could be issued.

# Problem Solving Advice from an Accountant



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# FY19 Agency Year End Reporting Packet Update

## 3.12 Claims

Due 8/9/2019

**Purpose:** GAAP requires that a liability be reported for estimated future costs.

**Highlights:**

- ▶ In the past several years the claims reporting package has only applied to the Second Injury Fund. Please call David Starkey at 803-734-2542 if you have any questions about this reporting package.



# FY19 Agency Year End Reporting Packet Update

## 3.18 Interfund Payables and Receivables

### Due 8/23/2019

**Purpose:** GAAP requires the recognition of amounts owed from one agency to another and from one fund to another.

#### **Highlights:**

- ▶ Only report interfund payables and receivables over \$100,000 INDIVIDUALLY.
  - For example: 2 receivables of \$75,000 and \$25,000 totaling \$100,000 would not be considered for this reporting package.
- ▶ Please include the fund and account that your agency will use to pay or to receipt the monies and the fund and account the other agency will use to pay or to receipt their monies.
- ▶ Please consider individual interfund payables and interfund receivables under \$100,000 as payables or receivables from outside (non-State) parties.

# Packet Due Dates & CG contact

Section of Reporting Manual (1)	Subject	Due Date	Day	Contact at CGO
2.0	Master Reporting Package Checklist	July 5	Friday	Kelly Ghent
3.01	Cash and Investments Reporting Forms	July 19	Friday	John Morrison
3.10	Loan Receivables Reporting Forms	July 19	Friday	John Morrison
3.13	Litigation Reporting Forms	July 19	Friday	Laura Showe
3.14	Disallowances and Penalties Reporting Forms	July 19	Friday	Kelly Ghent
3.04	Other Receivables	August 9	Friday	Kelly Ghent
3.06	Inventory Reporting Forms	August 9	Friday	Kelly Ghent
3.15	Claims Reporting Forms	August 9	Friday	David Starkey
3.16	Miscellaneous Loss Liabilities, Loss Contingencies, and Commitments Reporting Forms	August 9	Friday	Laura Showe
3.02	Tax Revenues Reporting Forms	August 9	Friday	John Morrison
3.05	Unearned Revenue	August 23	Friday	Kelly Ghent
3.07	Prepaid Expense Reporting Forms	August 23	Friday	Kelly Ghent
3.09	Operating Leases Reporting Forms	August 23	Friday	Laura Showe
3.18	Interfund Payables Reporting Forms	August 23	Friday	David Starkey
3.20	Fund Balance Reporting Forms	August 23	Friday	John Morrison
3.12	Accounts Payable Reporting Forms	September 13	Friday	Kelly Ghent
3.03	Grant/Contribution Revenues Reporting Forms	September 13	Friday	Laura Showe
3.08	Capital Assets Reporting Forms	September 13	Friday	Laura Showe
2.1	Subsequent Events Package	October 21	Monday	Laura Showe

# CG reports distributed & dates

Section	Package	Distribution Date	Package Due Date	Title	Technical Name	Query Selection Criteria
3.01	Cash and Investments	7/12	7/19	Yearend Rptg - Cash & Investments	ZFI_ZFMGL_C03_QCASH_INVST_CLPK	Posting period = 16 Fiscal year = 2019
3.13	Litigation	7/12	7/19	Yearend Rpt - Litigation Expense	YYZPU_MC30_CAFR_Q_LFEE	Fiscal year = 2019
3.04	Other Receivables	8/1	8/9	Yearend Rptg - Accounts Receivable Current with Customer	ZFI_ZFIARO14_Q0006	Fiscal year = 2019; All Clearing Dates Greater to or Equal to this date = 07/01/2019; Fiscal year and period = 016/2019
3.06	Inventory	8/1	8/9	Yearend Rptg - Inventory	ZFI_ZFMGL_C03_QINVENTORY_CLPK	Posting period = 16 Fiscal year = 2019
3.18	Interfund Payable	8/1	8/23	Yearend Rptg - Inter-Agency Prior Year Payables with Vendor	YYZFI_ZGLAP_IS1_Q0006	Fiscal year/period = 001/2020 Item Text Prior Year Payables = *Prior Year Payables*
3.07	Prepaid Expenses	8/9	8/23	Yearend Rptg - Prepaid Expenses	ZFI_ZGLAP_IS1_Q007	Fiscal year = 2019
3.09	Operating Leases	8/9	8/23	Yearend Rptg - Operating Lease Expense w/ Vendor	YYZPU_MC30_OP_LEASE_YE_RPTG	Fiscal Year = 2019; Non-statistical posting = #
3.2	Fund Balance	8/14	8/23	Year-End Reporting - Fund Balance	N/A	Fiscal year = 2019 Posting Period = 16
3.03	Grant and Contributions Revenue	9/3	9/13	Yearend Rptg - AR (Contributions)	YYZFI_ZGLP_001_Q014_RECIV	Fiscal year = 2019; All Clearing Dates Greater to or Equal to this date = 07/01/2019; Fiscal year and period = 016/2019
3.03	Grant and Contributions Revenue	9/3	9/13	Yearend Rptg - Schedule of Expenditures of Fed Awards (SEFA)	ZFI_ZGM_MC04_Q020	Fiscal year = 2019
3.08	Capital Assets	9/3	9/13	Yearend Rptg - Asset History Sheet	ZFI_ZFI_AAC23_ASSET_SHEET_GEN	Fiscal year = 2019; Depreciation area = 20
3.12	Accounts Payable	9/3	9/13	Yearend Rptg - Prior Year Payables with Vendor	ZFI_ZGLAP_IS1_Q005	Fiscal year = 2020, Posting Period = 1;2, Item Text Prior Year Payables = *Prior Year Payable*
3.12	Accounts Payable	9/11	9/13	Yearend Rptg - Prior Year Payables with Vendor	ZFI_ZGLAP_IS1_Q005	Fiscal year = 2020, Posting Period = 2;3, Created On Dates Greater to or Equal to = 09/01/2020 Item Text Prior Year Payables = *Prior Year Payable*

# Final thought

**Yes! I can deal  
with this!**



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# FY18 Agency Year End Reporting Packet Update

## CG's CAFR Team Contact Information

- ▶ Kelly Ghent – [kghent@cg.sc.gov](mailto:kghent@cg.sc.gov) – 803-734- 0272
- ▶ John Morrison- [jmorrison@cg.sc.gov](mailto:jmorrison@cg.sc.gov) – 803-734-5043
- ▶ Laura Showe- [lshowe@cg.sc.gov](mailto:lshowe@cg.sc.gov) -803-734-4178
- ▶ David Starkey- [dstarkey@cg.sc.gov](mailto:dstarkey@cg.sc.gov) – 803-734-2542
- ▶ Year end packet submissions - [CAFR@cg.sc.gov](mailto:CAFR@cg.sc.gov)