Financial Services Training
September 8, 2020

Presented by Finance Services

Sign in: bit.ly/Sept8Signin
I. Greetings & Logistics of Training
   Ava O’Neal, Finance

II. Finance Forms on District Website
    Ava O’Neal, Finance

III. Budget
     Ava O’Neal, Finance

IV. Accounting and Payroll
    Ava O’Neal, Finance & Jill Addison, Director of HR

V. Purchasing Card
   Ava O’Neal, Finance

VI. Student Accidents
    Sharonda Thompson, Director of Logistical Services

VII. Purchasing
     Sharonda Thompson, Director of Logistical Services

VIII. Student Activity Accounts
      Tammy Hamilton, Senior Accountant
Budget

► Account Numbers
► Principal’s Report
► Budget Transfer Process
► Review budget before purchase is made
General Ledger (GL) Account Structure

111.2222.3333.44.5.6666.777.77.0000.0

- Fund
- Cost Center/Location #
- Program
- Budget Unit
- Class
- Function
- Object
- Sub Object
- Special Use
- Year
#1- GL account line that you are inquiring on
#2- Details of what has been paid from this account
#3- Purchase Orders that are still pending payment
#4- The total amount that has been paid-to-date; does not include pending Purchase Orders
#5- The amount available for use as of the date of the report
Budget Transfers
Consolidated Funds Fund 150
or
Federal Programs (L4GA)

How can I get this form?
DCSS Website-
Department & Programs-
Finance Services-
Budget & Grants-Resources

<table>
<thead>
<tr>
<th>FROM:</th>
<th>ACCOUNT NUMBER</th>
<th>AMOUNT</th>
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TOTAL in whole dollars only $ 0.00

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<th>ACCOUNT NUMBER</th>
<th>AMOUNT</th>
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TOTAL in whole dollars only $ 0.00

Purpose of Transfer:

Principal's Signature ____________________ Federal Programs's Signature ____________________

Date ____________ Date ____________

RFH-FO28, Rev. A, 30-May-19
Budget Transfers
All other Funds

How can I get this form?
DCSS Website-
Department & Programs-
Finance Services-
Budget & Grants-Resources

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**TOTAL: $ 0.00**

COMMENTS:

Authorized By:

Date:

Final By:

Date:

FRN #222, Rev. E. 06-Dec-14
Accounting and Payroll
Accounting and Payroll

- Finance Processes and Procedures
  - Accounts Payable
  - Travel
  - Professional Leave/Substitutes Reporting Form
  - Additional Compensation Agreement & Timesheet
Accounts Payable Process

**Ordering**
- Vendor Validation
- Requisition Approval
- Entering Requisition in NEXTGEN with full details
- Purchase Order Approval

**Receiving**
- Physical receipt of item (Warehouse or School)
- Receiving in NEXTGEN
Accounts Payable Process

Voucher Package (Submitted to Finance)
- Invoice (To include invoice number, date and purchase order number)
- Write-A-Check (Reimbursement and Contractors ONLY)
- Deadline is Wednesday by 12pm for processing

Check Process (Finance)
- Finance will print the receiving ticket from NEXTGEN
- Finance will match the invoice, receiving ticket and purchase order for payment
- Accounts payable will process checks with full voucher package
- If a special handling form is attached, Finance will process accordingly
Travel Policy and Procedures

- Travel Reimbursement Requests are due by noon on Wednesdays using most current ISO Employee Expense Statement Form
- Supporting Documents (Agenda, Lodging Receipts and Gas Receipts for district vehicles)
- Lodging (Tax Exempt Forms, Parking, etc.)
- Travel Per Diem (State guidelines and Out-of-State Travel)
- PCard charges for lodging, flights or rental cars must be added and subtracted on expense statement

Forms are available on the district’s website
www.docoschools.org

ISO Process Management Forms
## Dougherty County School System
### Employee Expense Statement

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<thead>
<tr>
<th>DATE</th>
<th>Departure Time</th>
<th>Arrival Time</th>
<th>BREAKFAST</th>
<th>Location</th>
<th>Amount</th>
<th>LUNCH</th>
<th>Location</th>
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<th>DINNER</th>
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<th>LODGING</th>
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**Signature**

**Employee:**

**Name:**

**Date:**

**Program Director/Supervisor’s Signature:**

**Date:**

**Use this space for explanation of items requiring justification:**

**Chief Financial Officer:**

**Date:**

**Account Number:**

**Total Expenses:** $0.00

---

“I do solemnly swear, under criminal penalty of a felony for false statements subject to punishment by fine of not more than $1,000 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the state use mileage in the discharge of my official duties for the state.”

1. TOTAL SUBSISTENCE (Attach lodging receipts)

2. COMMON CARRIER EXPENSES (Detailed on page 2)

3. MISCELLANEOUS EXPENSES (Detailed on page 2)

4. STATE USE MILEAGE: 0.00 MILES @ 0.575 PER MILE

   Must be supported by automobile mileage record on page 2

   LESS TRAVEL:

   - ADVANCE OR AIRLINE TICKET
   - ADVANCE
   - NET

   $0.00
**PURPOSE OF TRIP:**

<table>
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<tr>
<th>DATE</th>
<th>COMMON CARRIER, TAXI / LIMOUSINE</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>MISCELLANEOUS</th>
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TOTAL AMOUNT $ 0.00  TOTAL AMOUNT $ 0.00

EXPLAIN ANY EXPENSES THAT ARE UNUSUAL OR EXCEED ESTABLISHED LIMITS:

**AUTOMOBILE MILEAGE RECORD**

<table>
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<tr>
<th>Date</th>
<th>Origin - Points Visited</th>
<th>Destination</th>
<th>Starting Mileage</th>
<th>Ending Mileage</th>
<th>Total Mileage</th>
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If transportation was shared, indicate mode and name of person reporting above mileage.

BUS-F002, Rev. U, 01-Jan-20
Professional Leave and Substitute Forms and Process

**Professional Leave Forms**

- Professional Leave Forms should be submitted to payroll at least 10 working days prior to the date the employee is scheduled to be out on leave.
- All forms should be signed by Principal or Supervisor and properly coded to the correct account.
- Substitutes should be entered in ASEOP DAILY. Any changes should be communicated to Payroll.

**Other Leave (ie. COVID-19, Sick Leave, FMLA or Personal Leave)**

- Substitutes must be placed in AESOP daily. If you are unable to load the substitute in AESOP, please contact Human Resources and Payroll via email.
- Please ensure the substitute signs in daily on form PAY-F009. This form needs to be submitted to payroll.
Payroll Processing for 
Additional Compensation

- Timesheets should be submitted by the 15th of the current month in order to be processed in the month-end check run.
- If the timesheet precedes the Approved Additional Compensation Agreement (ACA), the employee(s) will not receive compensation until all documents are received and approved.
- Timesheets will be compared to NOVAtime logs (On DCSS Campus) or ClassLink sign-in sheets (Virtual) and employees will be paid based on their log.
- If there is a problem with an employee using NOVAtime or their time is not reported properly, sign-in sheets will be used to verify their time.
**DOUGHERTY COUNTY SCHOOL SYSTEM**

**ADDITIONAL COMPENSATION AGREEMENT-MULTIPLE STAFF**

*DCSS Employees Only*

THIS FORM MUST BE SUBMITTED FOR APPROVAL TWO WEEKS PRIOR TO WORK PERFORMED.
IS THE ADDITIONAL COMPENSATION REQUESTED IN THE APPROVED BUDGET? YES ☐ NO ☐
(IF NO OR UNSURE, PLEASE CONTACT FINANCE-BUDGETS)

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<tr>
<th>Location/Program</th>
<th>Location/Program Number</th>
<th>Date</th>
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<tbody>
<tr>
<td>Account Number</td>
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**SECTION 1 PROGRAM INFORMATION**

This is to notify said employees shall receive additional compensation as described here in for rendering services below:

<table>
<thead>
<tr>
<th>List All Planned Activities (Attach Scope of Work)</th>
<th>School Improvement Plan Page Number (Applicable) (Attach)</th>
<th>Projected Date(s) of Activity</th>
<th>Funding Source (i.e., Consolidation, Title I, District Summer School, Pre-K, Flow-Through, Migrant, CTE, L4GA, GNETS General Fund)</th>
<th>Hourly Rate (cannot exceed actual hourly rate)</th>
<th>Up to Hours per Day</th>
<th>Teacher Retirement Applicable (Y/N)</th>
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**SECTION 2 EMPLOYEE INFORMATION**

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<th>No.</th>
<th>Employee Number</th>
<th>Employee Name</th>
<th>Position</th>
<th>Signature</th>
<th>Date</th>
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# Additional Compensation Budget Sheet

**Any School DCSS**

**2021 Additional Compensation - Benefits Calculation**

**Gray areas are formulas - do not alter**

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<th>Type</th>
<th>Activity (Description)</th>
<th># of Participants</th>
<th>Hourly Wage</th>
<th>Hours/Day</th>
<th>Days</th>
<th>7.65%</th>
<th>19.06%</th>
<th>0.74%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>Summer School</td>
<td>9.00</td>
<td>31.00</td>
<td>5.00</td>
<td>2.00</td>
<td>2,790.00</td>
<td>213.44</td>
<td>531.77</td>
<td>20.65</td>
</tr>
<tr>
<td>Teachers</td>
<td>Summer School</td>
<td>9.00</td>
<td>31.00</td>
<td>6.00</td>
<td>16.00</td>
<td>26,784.00</td>
<td>2,048.98</td>
<td>5,105.03</td>
<td>198.20</td>
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<tr>
<td>Paras</td>
<td>Summer School</td>
<td>3.00</td>
<td>15.00</td>
<td>5.00</td>
<td>2.00</td>
<td>150.00</td>
<td>11.48</td>
<td>28.59</td>
<td>1.11</td>
</tr>
<tr>
<td>Paras</td>
<td>Summer School</td>
<td>3.00</td>
<td>15.00</td>
<td>6.00</td>
<td>16.00</td>
<td>1,440.00</td>
<td>110.16</td>
<td>274.46</td>
<td>10.66</td>
</tr>
</tbody>
</table>

| Summer School Totals | - | - | 31,164.00 | 2,384.05 | 5,939.86 | 230.61 | 39,718.52 |
| Budget Amounts      | - | - | 31,164.00 | 2,385.00 | 5,940.00 | 231.00 | 39,719.00 |
Purchasing Card
Finance Processes and Procedures

- Application (PUR-F005)
- Transaction Limits
- Unallowable Charges
- Taxes
- Asset Tagging
- Monthly Reconciliation (Manual and Electronic)
PURCHASING CARD
Important information

Transactions
- $3,000 single transaction limit for purchases; $10,000 limit per month
- Single assets purchases of $500 or more require an asset tag
  (Contact Robert Fox, Property Inventory Clerk ext. 4449)
- Tax Exempt (Forms)

Unallowable charges
- Meals or other incidentals while traveling are not allowable charges
- Computer Equipment (Hardware)
  - Laptop
  - Fax Machine
  - Desktop Computer
  - Desktop Printer
  - Computer Monitor
  - TV Monitor
- Any hardware to be connected to DCSS’s Network
- Video Projection Equipment (bulb replacement is allowed)
- Laser Disc Players
- Telephones which will connect to the DCSS’s phone system
- All Software
- Consumables
Monthly reconciliation (Manual)

- Submit the original completed and signed Purchasing Card Statement of Charges form, Bank of America Statement and original receipts to Finance on or before the 15th (Contact Ava O’Neal, Financial/Budget Analyst ext. 5202)

- Ensure there are funds in your budget prior to making purchase

- Contact Felicia Brown for Electronic setup

---

**DOUGHERTY COUNTY SCHOOL SYSTEM**

**PURCHASING CARD STATEMENT CHARGES**

<table>
<thead>
<tr>
<th>Item #</th>
<th>Transaction Date</th>
<th>Vendor Name</th>
<th>Transaction Amount</th>
<th>Budget/General Ledger Account Number</th>
<th>Comments</th>
</tr>
</thead>
</table>

**TOTAL TRANSACTION AMOUNT** $0.00

**MUST ATTACH RECEIPTS AND INVOICES FOR TOTAL AMOUNT**

**CARD HOLDER SIGNATURE:**

**DATE:**

**PRINCIPAL/DEPT. HEAD SIGNATURE:**

**DATE:**

Original = Accounts Payable

FIN-9019, Rev. D, 07-Jun-19
Monthly reconciliation (Electronic)

- First contact Felicia Brown, Assistant Director of Purchasing to request access to reconcile transactions on the Bank of America Works Website.
- Allocate transactions, upload receipts and sign-off electronically
Logistical Services
Student Incidents

Policies

1. Latchkey/Extended Day Program Coverage
2. Catastrophic Accident Insurance
3. Voluntary Student Insurance*
   a. Accident Only
   b. School-time or Around-the-clock

What to do:

2. Submit to Logistical Services ASAP (no later than 24 hours)
3. Provide emergency card immediately upon request.
Board Purchasing Policy DJE

• Purchase thresholds requirements (Rule of thumb: Always seek the best value)
  • Under $1,000 - perform cost comparison / obtain one or more oral quotes
  • $1,000-$3,000 - obtain a minimum of two oral quotes
  • $3,000-$5,000 - obtain three written quotes
  • Over $5,000 requires bid solicitation (Board Policy DJE outlines exceptions)
    “At the discretion of the Purchasing Director, or his/her designee, written quotations can be required on any item or purchase contract.”

• Approval authorities
  • Up to $5,000 - Purchasing Director
  • Up to $15,000 - Chief Financial Officer
  • Up to $20,000 - Superintendent
  • Over $20,000 - Board Vote
Federal Acquisition Regulation

- **Micro-Purchase Threshold (up to $9,999)**
  - Reasonable price / perform cost comparison / obtain one or more oral quotes

- **Small Purchase Threshold ($10,000-249,999)**
  - Obtain **three written** quotes

- **Simplified Acquisition Threshold ($250,000+)**
  - Open Market Bid or RFP process
Federal Acquisition Regulation (contd.)

- Title 48, Subpart 4.1102 requires that any vendor whose contract(s) (purchase orders) or subcontract(s) is expected to equal or exceed $25,000 across federal programs during the federal programs’ budget period must be registered in the System for Award Management (SAM) and checked for suspension or debarment (includes contracted tutors).

- Applies to micro and small procurements when cumulative vendor purchases equal or exceed $25,000 in the program’s budget period.
Resource!

bit.ly/thresholdschart
Bid Overview

1. Identify the need
2. Submit request to Logistical Services
   a. Purpose of purchase
   b. Detailed item specifications
   c. Funding Source (grant guides)
3. RFQ/RFP is published and bid opening is scheduled
4. Bids are received and registered
   a. Respond to vendor inquiries promptly*
5. Public bid opening is held
6. Bid tabulation is Prepared
7. Evaluation conducted
8. Purchase recommendation is submitted to Finance Committee > Approval Authority
9. Award decision is published
10. Enter Requisition
Submitting Requisition

1. NextGen Procedure for Entering Requisition
   a. ISO PUR-P002 Purchasing Requisition Process

2. PUR-F004 Purchase Requisition Form

3. Technology Approvals: bit.ly/techpurchases
Receiving

- Only external vendor orders are received on NetGen
- PUR-W001 in ISO outlines the complete procedure
Warehouse Orders

● What Supplies are Stocked in the Central Warehouse?
  ○ Instructional Supply Catalog
  ○ Custodial Supply Catalog

● How to Request Supplies
  ○ Enter requisition in NextGen

● When to Request Supplies
  ○ Delivery Schedule-Requisition cutoff / bit.ly/DCSSdelivery
Outstanding Purchase Orders

- Report by Logistical Services quarterly
- Request ad hoc report
- Ensure orders have been received on NextGen
- Ensure invoices have been forwarded to Accounts Payable
Requisition Deadline for FY 2020-2021 is May 7, 2021.
Let’s take a 10 minute break...
When we return, we will discuss Student Activity Accounts
Student Activity Accounts
Discussion Areas

- Legal Requirements
- Types of Funds
- School Collections and Disbursements
  - Receipting methods
  - Prohibited Expenditures
  - Properly documenting
- Safeguarding Funds
- Spending Guidelines
- Exhibits
II. FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FS 2016-001 Internal Controls over School Activity Accounts

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: FS 2015, FS 2014, FS 2013

Description:
The accounting procedures of the School District were insufficient to provide for adequate internal controls over the school activity accounts.

Criteria:
The School District’s management is responsible for designing and maintaining internal controls that provide proper separation of duties and reasonable assurance that transactions are processed according to established procedures.
Condition:
The following deficiencies were noted with the School District's school activity accounts:

**Cash and Cash Equivalents**
- The bank reconciliation function was not separated from the record keeping and voucher payment functions.

**Revenues/Receipts/Receivables**
- Deposit preparation was not separated from the record keeping and cash custody functions.

**Expenditures/Liabilities/Disbursements**
- The check writing function was not separated from the record keeping or processing of signed checks.

**General Ledger**
- During testing of school activity accounts at three schools, the auditor noted eight accounts with deficit balances.
Recommendation:

- The School District should implement necessary procedures to ensure that the key accounting functions of custody and record keeping are separated. In the case when management determines separation of duties is not cost beneficial, management should implement compensating controls that reduce vulnerabilities in ineffectively separated functions and the risk of errors and fraud. In addition, the School District should implement procedures to ensure that disbursements and receipts of funds within the school activity accounts are adequately documented and recorded in the financial records. The School District should also establish a monitoring process to provide reasonable assurance that transactions are processed according to established procedures.
Principal’s Financial Responsibilities

Legal Requirements

• The school principal is personally responsible for the proper collection, distribution, disbursement and control of all school activity monies relative to the fund in his/her trust. School Activity accounts are authorized by Board Policy DI.

• Georgia Law 20-2-962 requires that each principal account for all receipts and expenditures of school funds.

• State Standard D1.1 requires that each principal maintain adequate records of all funds collected.

• DCSS Board Policy JKB states the regulations concerning fund raising events (solicitations).
School Activity Funds

Types of Funds

• **District Funds**
  These funds are general funds that are administered by the Principal. They are discretionary (for the most part) and are used to support the entire school and other programs, determined by administration.

• **Agency (student funds)**
  Support activities that are based in student organizations. Monies are collected from the student or raised on behalf of the organization for support of and beneficial to the students of that organization.

  *THESE FUNDS CAN ONLY BE USED FOR THOSE STUDENTS AND ACTIVITIES*

Although there is a sharp distinction between the fund types, accounting for all activity funds is the responsibility of the school district and must be reported in our audited financial statements.
School Activity Funds

School Collections

• Collected at the schools for student organizations, school clubs, and student activities.

Examples of collections:

✔ Pictures
✔ Field Trips
✔ Vending
✔ Athletic Games/Concessions
✔ Book Fairs
✔ Fines
✔ Fundraisers
✔ Donations/Grants
✔ Yearbooks
School Activity Funds

Receipting Methods

• School staff collect money, issue individual student receipts, complete a cash collection form and turn money into the Bookkeeper with the Cash Report form, daily

• Documentation totaling the amount being turned in should accompany the cash. (i.e., a student list with amounts or the pages from the triplicate receipt book)

• The Bookkeeper receipt the monies turned in by the teacher/staff (The bookkeeper should have only one receipt book in use at a time)

• Ideally, the Bookkeeper should NOT receipt any collections; receipting only the funds collected and turn in by other staff.
School Activity Funds

Disbursements

• The bookkeeper, with the approval and support of the principal, should inform teachers/staff of the following:
  □ A completed Check Request Form, signed by the principal, should be provided PRIOR to making a purchase (as much as possible)

• Check Reimbursement Forms should be signed after verifying the supporting receipt

• Checks should never be pre-signed

• Never use a signature stamp
School Activity Funds

Prohibited Expenditures

• Travel
• Personal Loans
• Salaries, including overtime payments (must be paid through the payroll department)
School Activity Funds

Safeguarding Funds – Controls

- Bookkeeper processes all school money and prepares deposits
- Deposits are **NOT** to be taken to the bank by the Bookkeeper
- Money must be secured in school safe overnight
- Teachers should not store money in the classroom or carry off campus
- Principal is responsible for delegating a backup Bookkeeper in absence of primary Bookkeeper.
School Activity Funds

Spending Your Local School Money

• Pre-approve all purchases

• Comply with DCSS Accounting Manual for Activity Funds

• No deficit spending! Make sure money is available before a purchase is authorized.

• Per Board policy DIA-Exhibit #3-J, the fund balance at the end of the year (excluding obligations) shall not exceed the following amounts:

<p>| | |</p>
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<thead>
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<tbody>
<tr>
<td>High</td>
<td>$ 50,000.00</td>
</tr>
<tr>
<td>Middle</td>
<td>$ 35,000.00</td>
</tr>
<tr>
<td>Elementary</td>
<td>$ 15,000.00</td>
</tr>
</tbody>
</table>
School Activity Funds

Performance Contracts

• A contract must be completed and approved **before** services are rendered.

• Only the School Principal can obligate the school to a contract and it must be in writing.

  • Examples are DJ services, Catering, fundraisers, etc.
School Activity Funds

Controlling your Financial Position

- Communicate and meet regularly with your school’s bookkeeper
- Review financial records randomly
- Review monthly bank reconciliation, to include bank statement review
- If unsure, ask.
## Cash Collection

**ISO form# FIN-F008**

### Dougherty County School System

**Activity Account**

**Cash Collection Form**

**Teacher’s Name:**

**Approved Activity Description:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Received From</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**Total Amount Collected**

$  

*Separate Cash Collection Form for each approved activity*

FIN-F008, Rev. B, 13-Sep-07

www.docoschools.org
Cash Report
ISO form# FIN-F009
Check Request
ISO form# FIN-F011
Reimbursement Request
ISO form# FIN-F013
Finance Services Contacts

Susan Hatcher, Chief Financial Officer  
   Lanise Wright, Administrative Assistant ext. 5228

Logistical Services - Sharonda Thompson, Director ext. 4453

Budget - Larry Johnson, Budget Coordinator ext. 5236

Accounting/Payroll - Yolanda Carter, Coordinator ext. 5238
   Ava O’Neal, Financial/Budget Analyst ext. 5201
   Monica Harper, Financial/Budget Analyst ext. 5241
   Tammy Hamilton, Senior Accountant ext. 3911
   Melissa Jowers, Administrative Specialists, ext. 5249
   Patti Truluck, Accounts Payable ext. 5201
   Stacey McDowell, Accountant ext. 5245
   NeShae Cox, Accountant, ext. 5240
   Denise Caldwell, Payroll Specialists, ext. 5227
   Melissa Harris, Payroll Specialists, ext. 5218
Together, we've got this!

bit.ly/Sept8Eval