Program Codes and Banner Sponsored Project Codes

How They are Used at UA in Research Institutes & Academic Units

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UAA Campus
September 18, 2008

Agenda

1:00 - 1:05 pm	Introduction
1:05 – 1:20 pm	Program Code Structure
1:20 – 1:50 pm	Program Code Definitions
1:50 – 2:00 pm	Break
2:00 – 2:15 pm	Program Code Practice
2:15 – 2:30 pm	Pre-Award Topics
2:30 – 2:45 pm	Post Award Topics
2:45 – 3:00 pm	Program Code Review

Program Codes - Introduction

- Classifies financial activity for reporting and other management purposes.
- Reflects the actual activity for which the expenditure is incurred or for which revenue is generated.

Program Codes are used for:

- Financial Statement Reporting
- Integrated Postsecondary Education Data System (IPEDS) reporting
- Budget Reporting
- Institutional Research
- Facilities & Administrative Cost Rate
- Space Survey

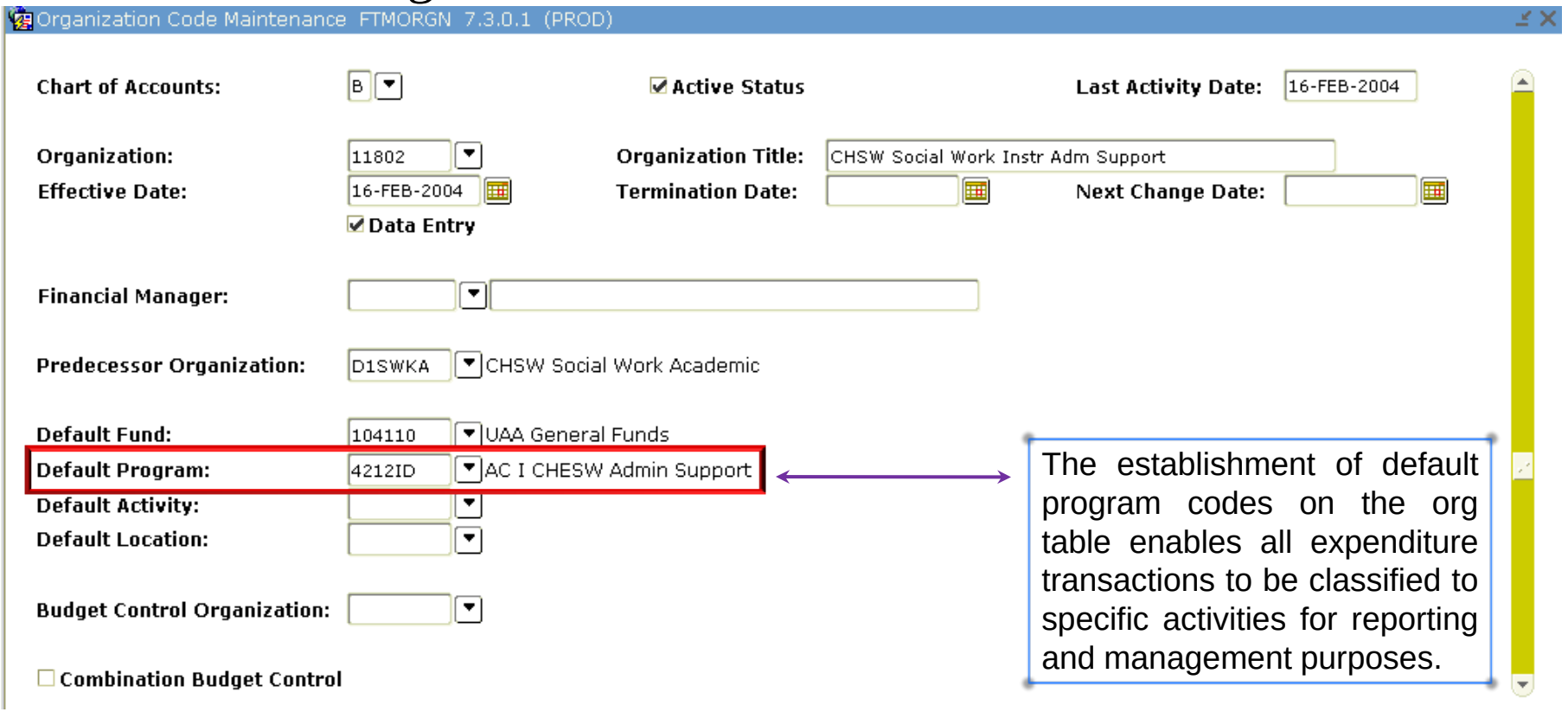
Program Code Structure

Program Codes in Banner

- Financial transactions are recorded in organization (org) codes which have a default program code attached via FTMORGN table in BFIN
  - Program code attaches to transaction from “birth to death”
    - Corrected errors result in no net impact
- One data entry program code per org code
  - This is a UA decision

Program Codes in Banner

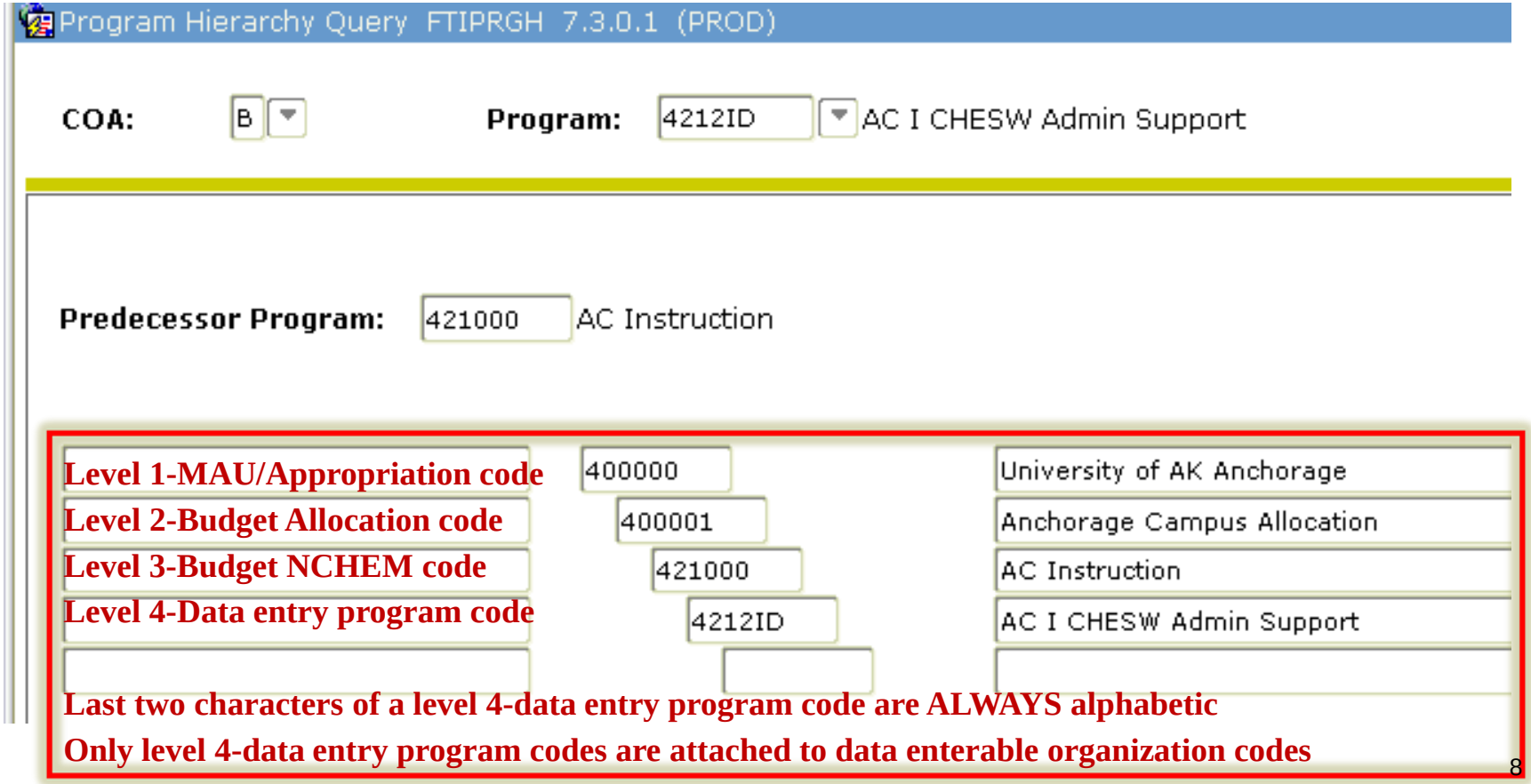
FTMORGN - Organization Code Maintenance Form



The establishment of default program codes on the org table enables all expenditure transactions to be classified to specific activities for reporting and management purposes.

Program Codes in Banner

FTIPRGH - Program Code Hierarchy



Program Code Structure

- **Level 1 - MAU/Appropriation program code**
  (predecessor program code for the level 2 program code)
  - Dependent on fiscal year appropriations
    - 1st - 2nd digits - MAU and/or Appropriation.
    - 3rd - 4th digits - Zero filled
    - 5th - 6th digits - Normally zero filled, except when UA receives special appropriations these are populated with other characters to identify the funds/authorization

Program Code Structure

- **Level 2 - Budget Allocation program code**
  (predecessor program code for the level 3 program code)
  - Defines the distribution of the State Appropriation
    - 1st - 2nd digits - MAU and/or state appropriation
    - 3rd - 4th digits - Zero filled
    - 5rd - 6th digits - Allocation at the highest level, such as program code *3000**01*** - *Fairbanks Campus Allocation*

Program Code Structure

- **Level 3 - Budget NCHEM program code** (predecessor program code for the level 4 program code)
  - Classification as defined by the National Center for Higher Education Management Systems (NCHEMS)
    - 1st - 2nd digits - MAU/Appropriation/Authorization and campus/satellite allocation
    - 3rd - 4th digits - NCHEM category
      - 10 - Instruction; 20 - Research; 30 - Public Service; 40 - Academic Support; 45 - Library; 50 - Student Services; 55 - Intercollegiate Athletic; 60 - Institutional Support; 70 - Physical Plant; 80 - Scholarships/Financial Aid; 90 - Auxiliary Services; 95 - Debt Service;
        0X - Unallocated Appropriations (used primarily by financial services offices) For example, restricted fund budget authority not in use
    - 5rd - 6th digits - Zero filled

Program Code Structure

- **Level 4 – Data Entry program code**
  - Classifies the transaction activity for financial statement, IPEDS, budget & institutional research, facilities & administrative costs and space survey
    - 1st - 3rd digits - MAU/Appropriation, Allocation, and the Budget NCHEM
    - 4th digit - Department or other sub-category, numeric & alpha character are used: 0 through 9 and A through Z
    - 5th digit - Financial statements and IPEDS
    - 6th digit - In conjunction with 5th digit, further classifies the transaction activity in accordance with the provisions and cost principles mandated by 2 CFR 220 (formerly the Federal OMB Circular A-21)

Program Code Definitions

Program Code Definitions Common Terminology

- Direct Costs
  - Per A-21 those costs identified specifically with a sponsored project, instructional activity or other institutional activity or that can be directly assigned to such activities easily with a high degree of accuracy
  - Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs
- Indirect Costs (F&A Costs)
  - Costs incurred for common or joint objectives and cannot be identified readily and specifically with a particular sponsored project, instructional activity, or other institutional activity

Program Code Definitions
Common Terminology

- Separately budgeted and accounted for:
  - Sponsored Projects
  - Matching funds
  - Research in organized research unit
  - Org established to track research activity funded with:
    - Natural resource funds (18XXXX)
    - Initiative funds

NCHEMS Classifications

- Instruction
- Research
- Public Service
- Academic Support
- Student Services
- Institutional Support
- Operations & Maintenance
- Student Aid
- Auxiliaries

Program Code Definitions

- **Instruction**
  - Expenditures for teaching and training, except research training, that are part of an institution's instruction program
    - ID – Clerical and administrative support activities for academic departments, not deans/directors offices
    - IM –Operations and maintenance expenditures for an academic department not covered by the Physical Plant
    - IN – Direct cost expenditures for all teaching activities, except research training (see research program code definition)

Program Code Definitions

- **Instruction (continued)**
  - IR – Departmental research defined in 2 CFR 220 as research and development activities that do not meet the criteria to be considered "separately budgeted and accounted for."
    - Considered incidental to primary activity occurring in the dept and is included under the instruction function for F&A purposes
  - IY – Instruction unit recharge activities
  - IZ – Instruction activities unallowable per federal regulations

Program Code Definitions

- **Research**
  - Expenditures for activities specifically organized to produce research outcomes, whether commissioned by an external agency, or ‘separately budgeted and accounted for’ by UA:
    - The primary activity of an organized research unit meets the definition of research
    - Organized research units will not have departmental research

Program Code Definitions

- **Research (continued)**
  - RD – Clerical and administrative support activities for organized research units, includes directors
  - RM – Operations and maintenance expenditures for an organized research unit not covered by the Physical Plant
  - RO – Direct cost expenditures for organized research (separately budgeted and accounted for) activities within a non-organized research unit
  - RR – Direct cost expenditures for organized research activities within an organized research unit

Program Code Definitions

- **Research (continued)**
  - RT – Direct cost expenditures for training activities with the primary purpose of training of individuals in research techniques
    - Purpose of funding is training rather than research
    - Utilizes the same facilities as other research activities
  - RY – Organized research recharge activities
  - RZ – Organized research activities unallowable per federal regulations

Program Code Definitions

- **Research (continued)**
  - UAA Organized Research Units
    - CAAS – CHSW Center for Alcohol & Addiction Studies
    - ENRI – CAS Environment & Natural Resources Institute
      - AKNHP – CAS ENRI Alaska Native Heritage Program
    - ICHS – CHSW Institute for Circumpolar Health Studies
    - ISER – CBPP Institute of Social & Economic Research
    - JC – CHSW Justice Center

Program Code Definitions

- **Public Service**
  - Expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to UA
    - Does not include activities carried out by faculty as part of their tripartite assignment; those activities are classified as instruction or research, consistent with their primary assignment
      - PD – Clerical and administrative support activities for public service units, includes directors
      - PM – Operations and maintenance expenditures for public service not covered by the Physical Plant
      - PS – Direct cost expenditures for public service activities
      - PY – Public service recharge activities
      - PZ – Public service activities unallowable per federal regulations

Program Code Definitions

- **Academic Support**
  - Expenditures to provide support services for instruction.
    - Includes the retention, preservation, display of educational materials, and galleries
    - Does not include expenditures for dept chairpersons or dept clerical and administrative support
      - AC – Central level academic support activities
      - AL – Libraries used by public, students, staff and faculty
      - AM – Organized museum activities
      - AP – Operations and maintenance expenditures for academic support not covered by the Physical Plant

Program Code Definitions

- **Academic Support (continued)**
  - AS – College level academic support such as academic deans and their staff
  - AY – Academic support recharge activities
  - AZ – Academic support activities unallowable per federal regulations

Program Code Definitions

- **Student Services**
  - Funds expended for the administration of student affairs and for services to students
    - SA – Intercollegiate athletics
    - SS – Administration of student affairs and for services to students
    - SY – Student services recharge activities
    - SZ – Student services activities unallowable be federal regulations

Program Code Definitions

- **Institutional Support**
  - Central executive-level activities concerned with management and long-range planning for the **entire institution/campus**
  - Fiscal operations
  - General administration and logistical services
  - Administrative computing support
  - Public relations or development activities

Program Code Definitions

- **Institutional Support (continued)**
  - GA – General and administrative expenditures at the institution/campus level
  - GB – Staff benefits expenditures, used with SW org codes only
  - GM – Operations & maintenance for institutional support unit, includes security, environmental safety, hazardous waste disposal, insurance relating to property, space management, and central receiving
  - GP – Central campus pre-award and post-award offices
  - GS – Specific student related general administrative activities, includes costs related to commencement, graduation, and convocation costs
  - GY – General and administrative recharge activities
  - GZ – General and administrative activities unallowable per federal regulations

Program Code Definitions

- **Operations and Maintenance**
  - Expenditures of current funds for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant
    - OM – Operations and maintenance expenditures include:
      - Janitorial and utility services
      - Repairs and ordinary/normal alterations of buildings, furniture & equipment
      - Care of grounds
      - Maintenance and operation of buildings and other plant facilities
      - Fire protection
    - OY – Operations and maintenance recharge activities
    - OZ – Operations and maintenance activities unallowable per federal regulations

Program Code Definitions

- **Scholarships and Fellowships**
  - Expenditures for student aid (from restricted or unrestricted current funds) in the form of grants to students resulting from selection by the institution or from an entitlement program
  - Includes trainee stipends, prizes, awards, and tuition and fee waivers. Fellowships are grants-in-aid and trainee stipends to graduate students
    - FA – Student aid activities

Program Code Definitions

- **Auxiliary Enterprises**
  - Furnishes goods or services to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services
  - Essentially managed as a self-supporting activity
    - UM – Maintenance and repair expenditures
    - UR – Renewal and replacement expenditures
    - UX – Expenditures and transfers of an auxiliary operation except for certain physical plant costs that must be identified separately for Budget reporting purposes
    - UZ – Auxiliary enterprise activities unallowable per federal regulations

Program Code Definitions

- **Debt Service**
  - Non-discretionary funding for the retirement of debt obligations
    - DS – Debt service activities

PRACTICE TEST

Thinking… thinking… thinking…

Question #1

You have a faculty member who is teaching a class. What program code should be charged for this effort?

Question #2

The dean's salary should be charged to what type of program code?

Question #3

The director's salary for a research institute should be charged to what type of program code?

Question #4

Your department is part of an organized research unit. A faculty member has a sponsored research project. How should their effort be coded?

Question #5

One of your department faculty is working on a research project funded with unrestricted funds. Your department is an organized research unit.

Question #6

Your organized research unit department is paying for maintenance in a research lab. What type of program code should be used to record the expenses?

Question #7

Your department is organizing a conference. What type of program code should be used to record the conference expenses?

Question #8

Public service department administrative support expenses should be recorded to what type of program code?

Question #9

Your organized research unit is involved with a fundraising activity. What type of program code should be used?

Question #10

Your department grants scholarships and student aid to students. These students do not perform any work in return for the scholarship. How should these scholarships be coded?

Question #11

A student in your department has received a grant to train her in research techniques. How should this be coded?

Question #12

Organized research unit department administrative support expenses should be charged to what type of program code?

Question #13 (Part I)

One of your faculty has been assigned to serve on a central level curriculum development committee. What type of program code should be charged for this effort?

Question #13 (Part II)

Using the same information from the previous question #13 Part I, what if the effort is for college level curriculum development?

Final Question #14

You have a faculty member in your organized research unit that is working on the cost sharing portion of a sponsored research project for another non-organized research department. How should the professor's effort be coded?

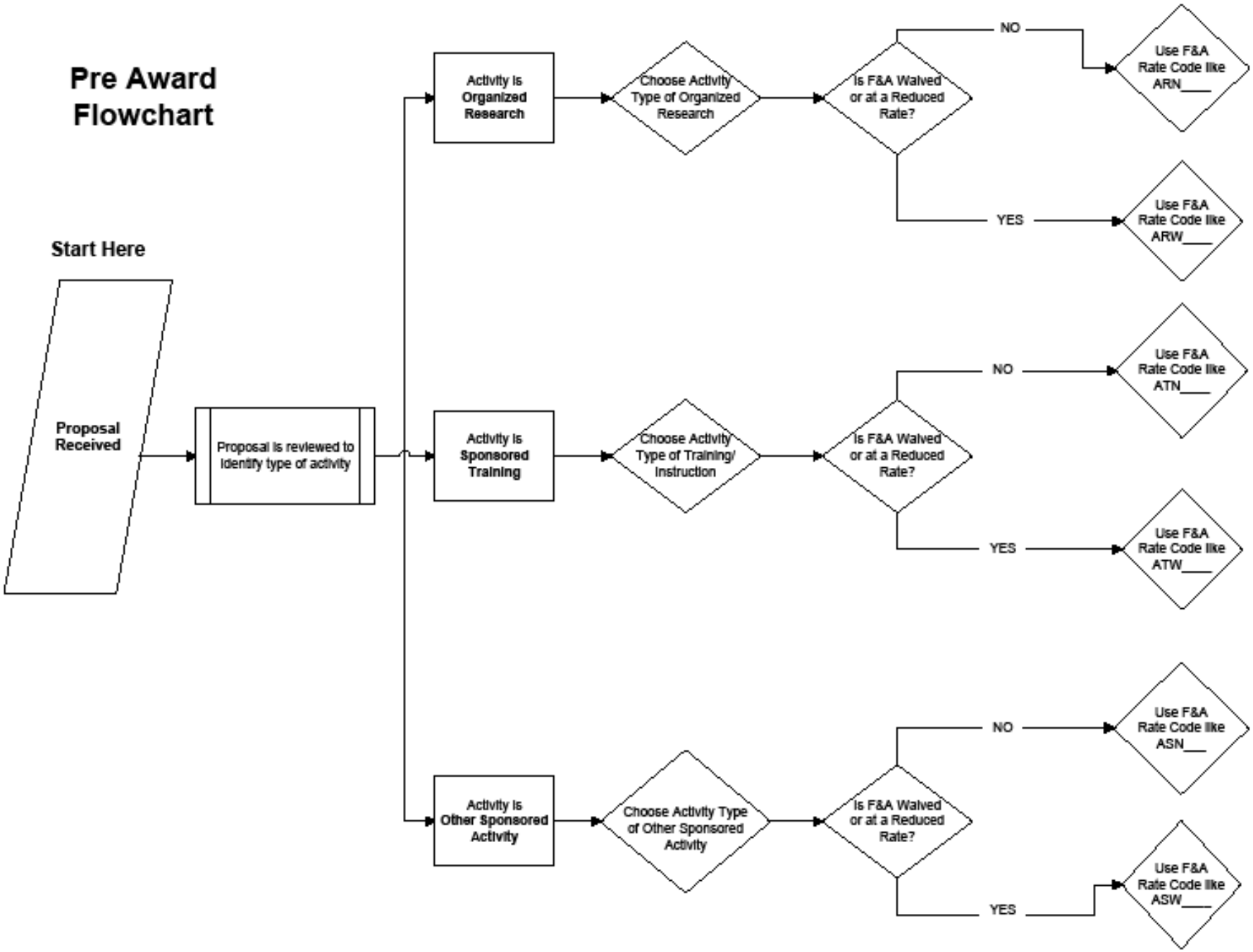
TEST OVER!

Excellent!

Pre-Award Topics

HANDOUT #1

Pre Award Flowchart



OSP Proposal Transmittal Excerpt

OFFICE OF SPONSORED PROGRAMS

PROPOSAL TRANSMITAL FORM
FORM OSP-001
Page 1 of 2

OSP USE ONLY
Date Stamp Recv'd in OSP:
Date sent to GCS:_____

Version 4-2008 – Replaces All Previous Versions
Complete the Entire Form
Minimum of five (5) business days for review

(1) The Basics
(a) **Proposal S000**_____
(b) Related Proposal in Banner_____
(c) Sponsor Due Date: _____
(d) Unit Due Date: _____
(e) Program Guidelines Attached, RFP/PA # or URL:_____

(2) Project Information (a) Title:

(b) Funding Sponsor: Phone Number: Email:

Sponsor Address:

Sponsor Contact Information: (c) Start Date: (d) End Date:

(e) Sponsor Type:
☐Federal ☐State ☐Local Govt.
☐Private/For Profit ☐Private/Non Profit
☐University/Inst ☐ Other

(f) Activity Type:
☐Instruction ☐Applied Research ☐Basic Research
☐Public Service ☐Academic Support ☐ Student Services
☐Scholarship/Fellowship ☐ Inst. Support

(g) Project Type:
☐New Competitive ☐New Non-competitive

(h) Format: ☐Electronic ☐Paper

(i) Mechanism:

(4) Budget Information Any matching/cost sharing
(M/CS) requires completion of the M/CS Form

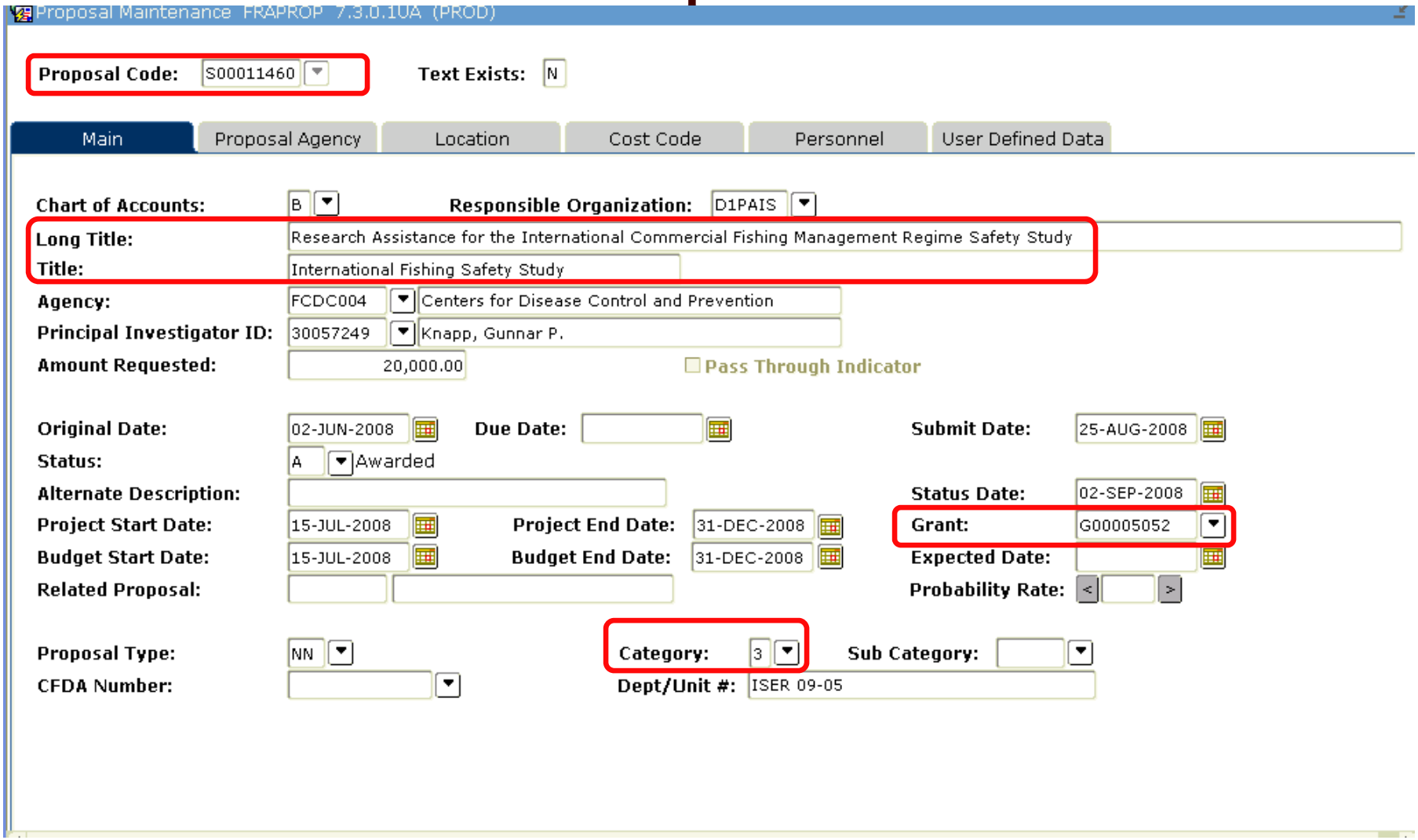
(a) F&A Rate Percentage: _____%
(b) Indirect Cost Rate Code: _____
(c) Distribution Code: _____
(d) Modified Total Direct Cost (MTDC): $_____
(e) Total Direct Cost (TDC): $_____
(f) F&A Recovery: $_____
(g) Total Sponsor Request: $_____
(h) M/CS UAA: $_____
(i) M/CS Third Party: $_____
(j) M/CS Total: $_____

(5) Disposition of Proposal

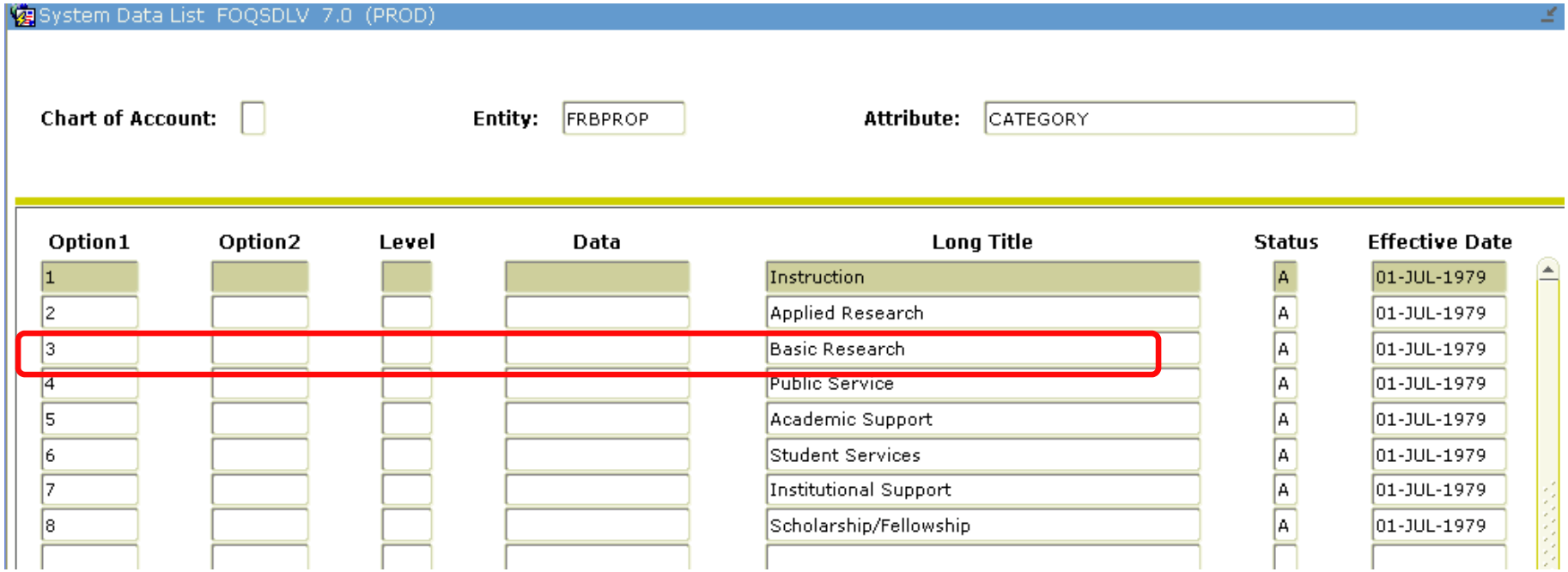
Consistency in Classification

- FRAPROP
  - Category code
    - 1 Instruction
    - 2 Applied Research
    - 3 Basic Research
    - 4 Public Service
    - 5 Academic Support
    - 6 Student Services
    - 7 Institutional Support
    - 8 Scholarship/Fellowship

FRAPROP: Proposal Maintenance



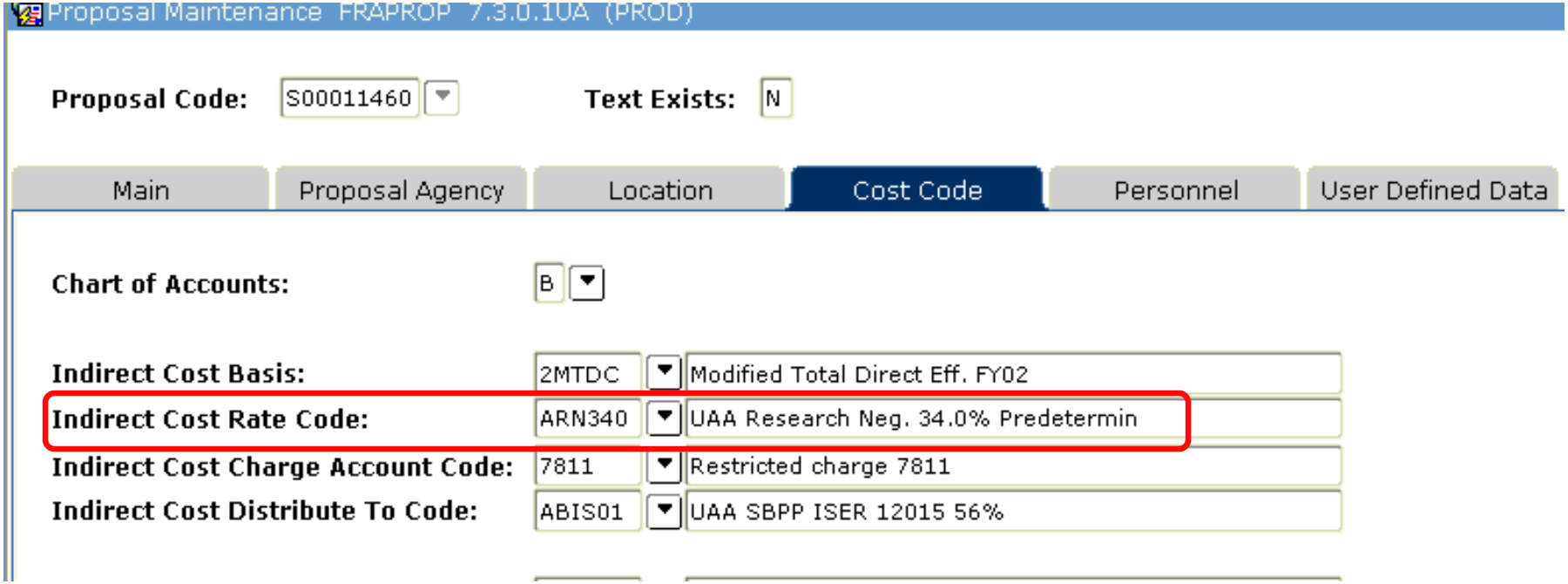
FRAPROP: Category Detail Tab



Consistency in Classification

- FRAPROP
  - F&A rate code
    - ARN – UAA Research Negotiated
    - ARW – UAA Research Waived (other than Negotiated)
    - ASN – UAA OSA Negotiated
    - ASW – UAA OSA Waived (other than Negotiated)
    - ATN – UAA Sponsored Training Negotiated
    - ATW – UAA Sponsored Training Waived (other than Negotiated)

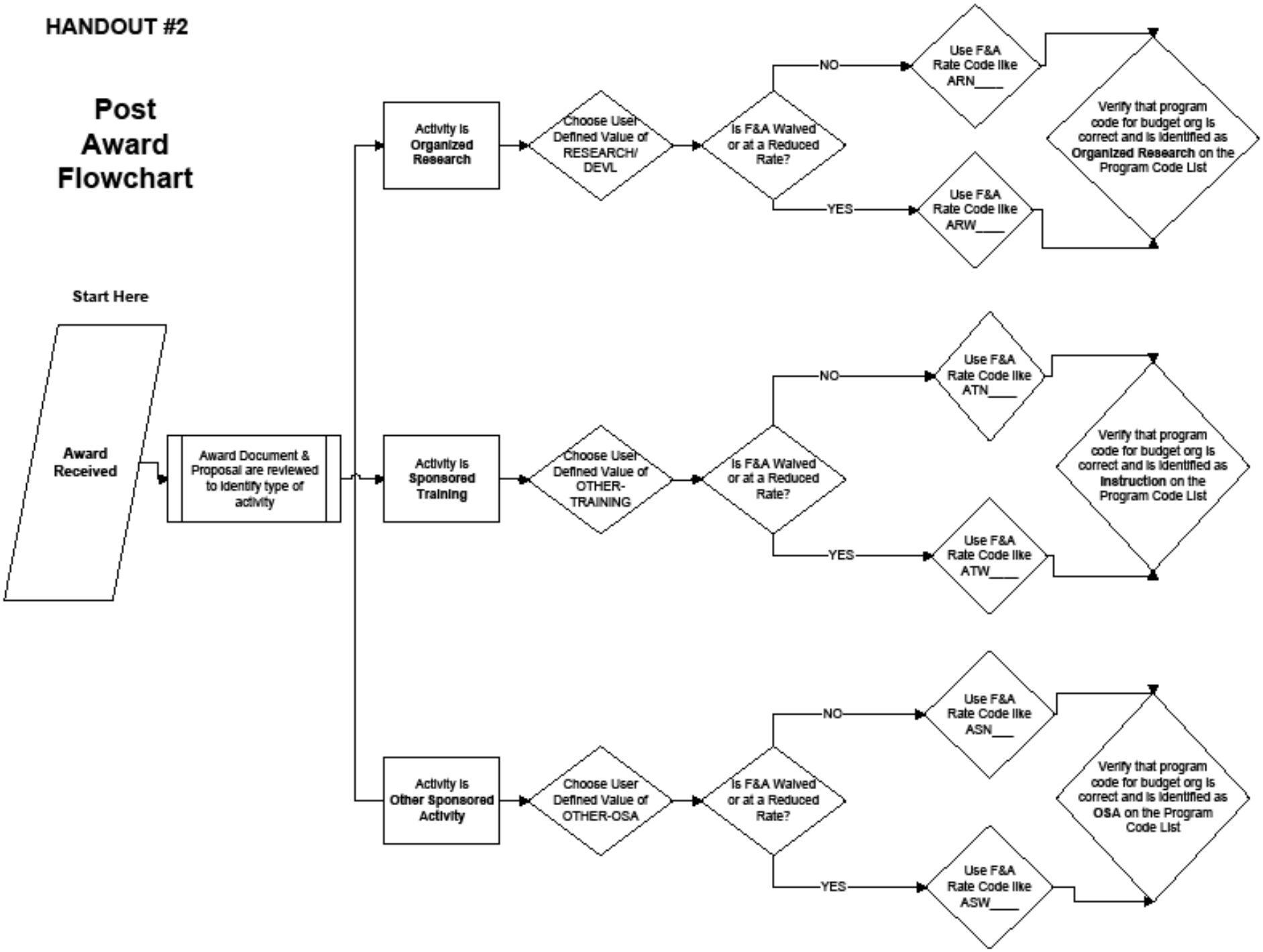
FRAPROP: Cost Code Tab



Post Award Topics

HANDOUT #2

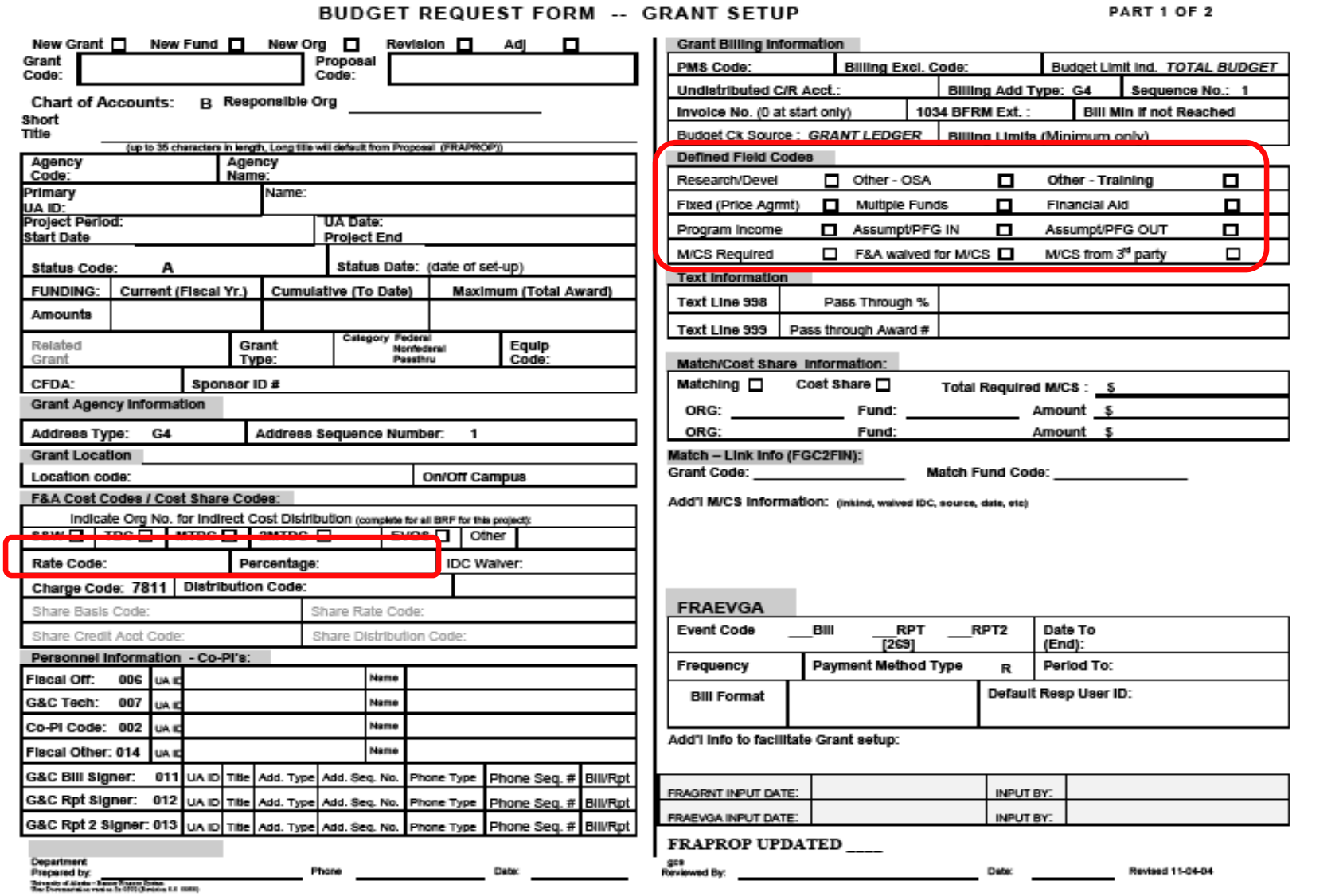
Post Award Flowchart



Consistency in Classification

- FRAGRNT
  - Indirect (F&A) rate code
    - ARN – UAA Research Negotiated
    - ARW – UAA Research Waived (other than Negotiated)
    - ASN – UAA OSA Negotiated
    - ASW – UAA OSA Waived (other than Negotiated)
    - ATN – UAA Sponsored Training Negotiated
    - ATW – UAA Sponsored Training Waived (other than Negotiated)
  - User defined data
    - A-133 codes

BRF – Grant Setup



BUDGET REQUEST FORM -- GRANT SETUP

PART 1 OF 2

New Grant ☐ New Fund ☐ New Org ☐ Revision ☐ Adj ☐

Grant Code: | Proposal Code:

Chart of Accounts: B Responsible Org

Short Title

(up to 35 characters in length, Long title will default from Proposal (FRAPROP))

Agency Code: | Agency Name:

Primary UA ID: | Name:

Project Period: Start Date | UA Date: Project End

Status Code: A | Status Date: (date of set-up)

FUNDING:	Current (Fiscal Yr.)	Cumulative (To Date)	Maximum (Total Award)
Amounts			

Related Grant | Grant Type: | Category Federal Nonfederal Passthru | Equip Code:

CFDA: | Sponsor ID #

Grant Agency Information

Address Type: G4 | Address Sequence Number: 1

Grant Location

Location code: | On/Off Campus

F&A Cost Codes / Cost Share Codes:

Indicate Org No. for Indirect Cost Distribution (complete for all BRF for this project):

S&W ☐ | TDC ☐ | MTDC ☐ | aMTDC ☐ | SVDS ☐ | Other

Rate Code: | Percentage: | IDC Waiver:

Charge Code: 7811 | Distribution Code:

Share Basis Code: | Share Rate Code:

Share Credit Acct Code: | Share Distribution Code:

Personnel Information - Co-PI's:

Fiscal Off: 006	UA ID		Name					
G&C Tech: 007	UA ID		Name					
Co-PI Code: 002	UA ID		Name					
Fiscal Other: 014	UA ID		Name					
G&C Bill Signer: 011	UA ID	Title	Add. Type	Add. Seq. No.	Phone Type	Phone Seq. #	Bill/Rpt	
G&C Rpt Signer: 012	UA ID	Title	Add. Type	Add. Seq. No.	Phone Type	Phone Seq. #	Bill/Rpt	
G&C Rpt 2 Signer: 013	UA ID	Title	Add. Type	Add. Seq. No.	Phone Type	Phone Seq. #	Bill/Rpt	

Department Prepared by: | Phone | Date:

Grant Billing Information

PMS Code:	Billing Excl. Code:	Budget Limit Ind. *TOTAL BUDGET*
Undistributed C/R Acct.:	Billing Add Type: G4	Sequence No.: 1
Invoice No. (0 at start only)	1034 BFRM Ext. :	Bill Min if not Reached
Budget Ck Source : *GRANT LEDGER*	Billing Limits (Minimum only)	

Defined Field Codes

Research/Devel ☐	Other - OSA ☐	Other - Training ☐
Fixed (Price Agrmt) ☐	Multiple Funds ☐	Financial Aid ☐
Program Income ☐	Assumpt/PFG IN ☐	Assumpt/PFG OUT ☐
M/CS Required ☐	F&A waived for M/CS ☐	M/CS from 3rd party ☐

Text Information

Text Line 998	Pass Through %	
Text Line 999	Pass through Award #	

Match/Cost Share Information:

Matching ☐ Cost Share ☐ Total Required M/CS : $

ORG: Fund: Amount $

ORG: Fund: Amount $

Match – Link Info (FGC2FIN):

Grant Code: Match Fund Code:

Add'l M/CS Information: (inkind, waived IDC, source, date, etc)

FRAEVGA

Event Code ___Bill	___RPT [269]	___RPT2	Date To (End):
Frequency	Payment Method Type R		Period To:
Bill Format		Default Resp User ID:	

Add'l Info to facilitate Grant setup:

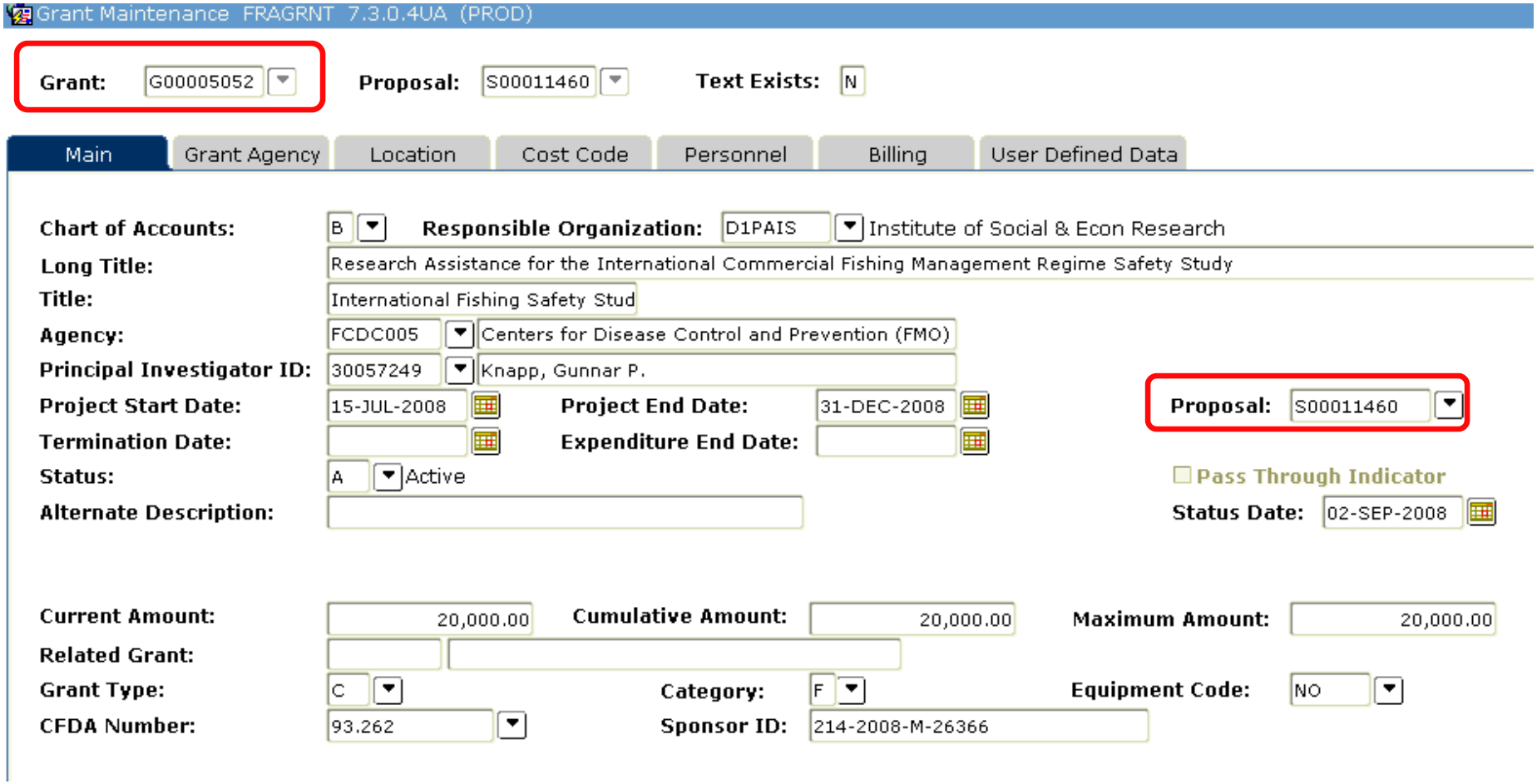
FRAGRNT INPUT DATE:		INPUT BY:	
FRAEVGA INPUT DATE:		INPUT BY:	

FRAPROP UPDATED ____

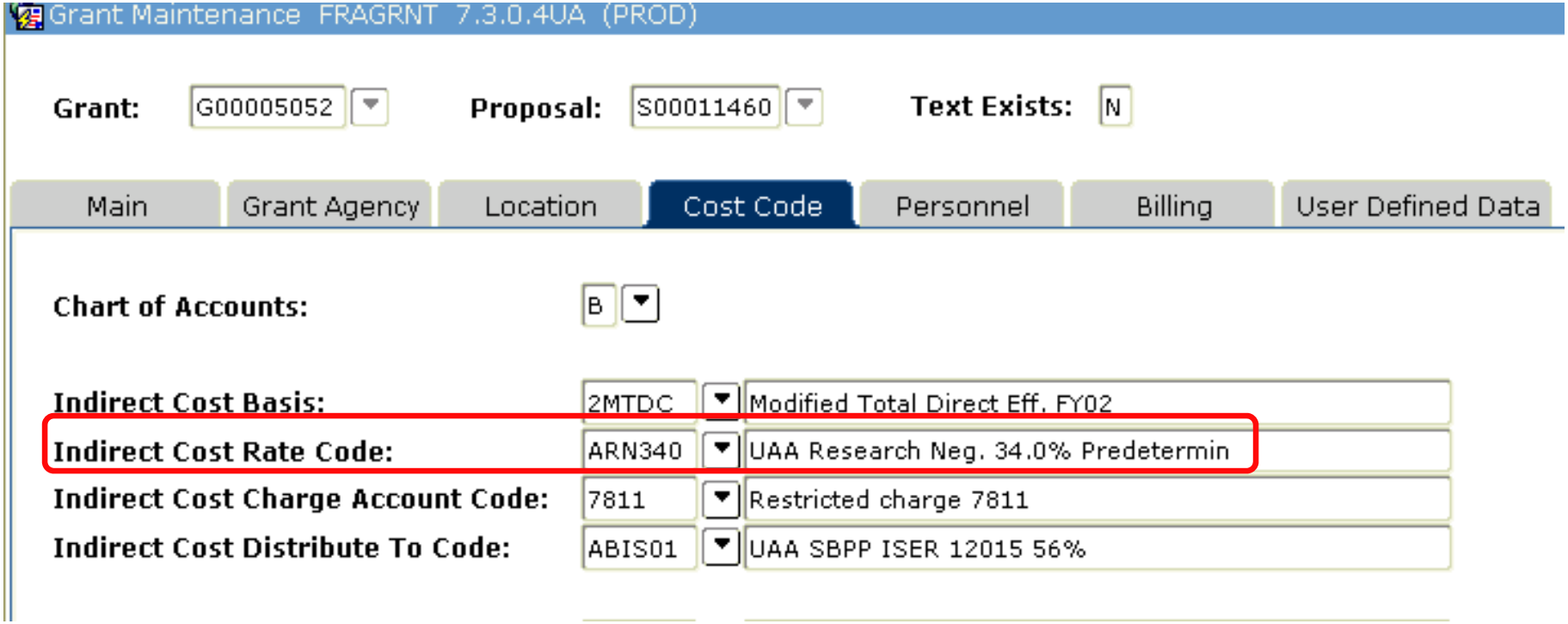
gcs Reviewed By: | Date:

Revised 11-04-04

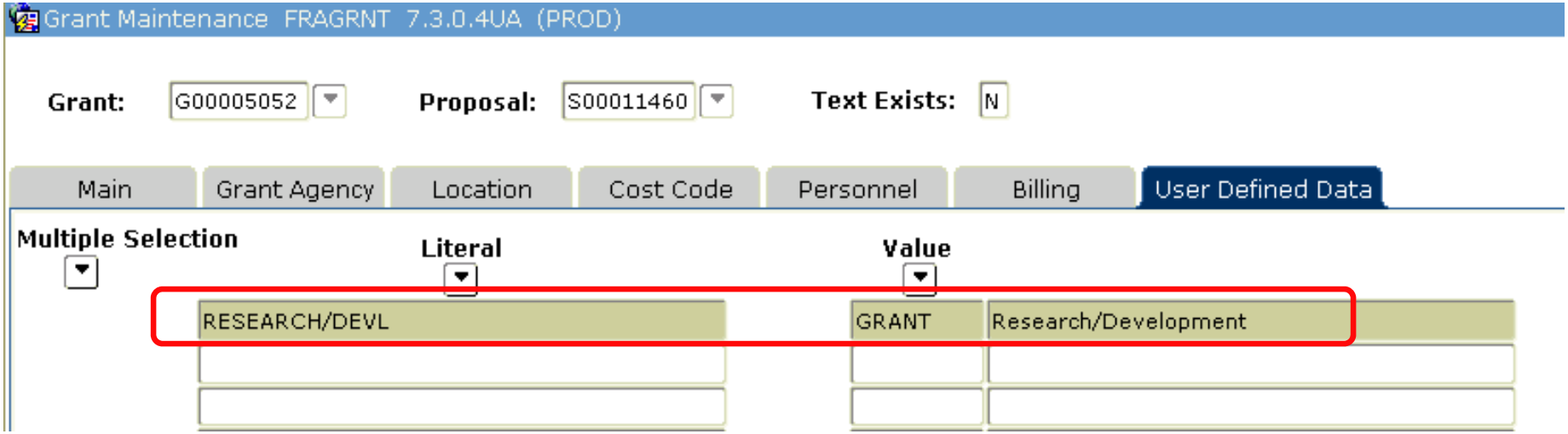
FRAGRNT: Grant Maintenance



FRAGRNT: Cost Code Tab



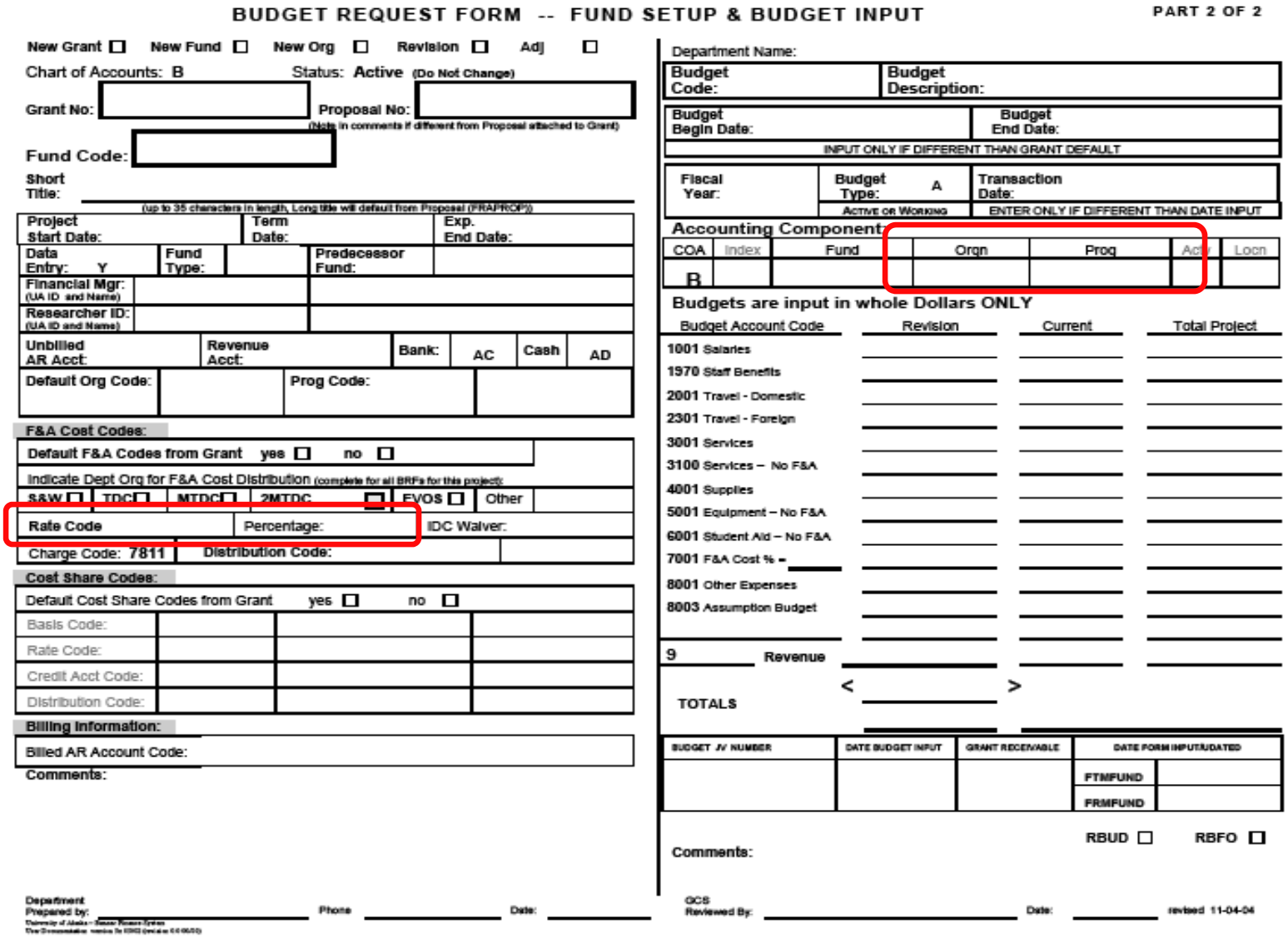
FRAGRNT: User Defined Data Tab



Consistency in Classification

- FRMFUND
  - Indirect cost (F&A) rate code
    - ARN – UAA Research Negotiated
    - ARW – UAA Research Waived (other than Negotiated)
    - ASN – UAA OSA Negotiated
    - ASW – UAA OSA Waived (other than Negotiated)
    - ATN – UAA Sponsored Training Negotiated
    - ATW – UAA Sponsored Training Waived (other than Negotiated)

BRF – Fund Setup & Budget Input



BUDGET REQUEST FORM -- FUND SETUP & BUDGET INPUT

PART 2 OF 2

New Grant ☐ New Fund ☐ New Org ☐ Revision ☐ Adj ☐

Chart of Accounts: B Status: Active (Do Not Change)

Grant No: Proposal No: (Note in comments if different from Proposal attached to Grant)

Fund Code:

Short Title: (up to 35 characters in length, Long title will default from Proposal (PRAPROP))

Project Start Date:	Term Date:	Exp. End Date:

Data Entry: Y	Fund Type:		Predecessor Fund:	
Financial Mgr: (UA ID and Name)				
Researcher ID: (UA ID and Name)				

Unbilled AR Acct:	Revenue Acct:	Bank:	AC	Cash	AD

Default Org Code:		Prog Code:	

F&A Cost Codes:

Default F&A Codes from Grant yes ☐ no ☐

Indicate Dept Org for F&A Cost Distribution (complete for all BRFs for this project):

S&W ☐ TDC ☐ MTDC ☐ 2MTDC ☐ EVOS ☐ Other

Rate Code	Percentage:	IDC Waiver:
Charge Code: 7811	Distribution Code:	

Cost Share Codes:

Default Cost Share Codes from Grant yes ☐ no ☐

Basis Code:			
Rate Code:			
Credit Acct Code:			
Distribution Code:			

Billing Information:

Billed AR Account Code:

Comments:

Department Name:

Budget Code:	Budget Description:
Budget Begin Date:	Budget End Date:

INPUT ONLY IF DIFFERENT THAN GRANT DEFAULT

Fiscal Year:	Budget Type: A (Active or Working)	Transaction Date: (Enter only if different than date input)

Accounting Components

COA	Index	Fund	Orgn	Prog	Actv	Locn
B						

Budgets are input in whole Dollars ONLY

Budget Account Code	Revision	Current	Total Project
1001 Salaries			
1970 Staff Benefits			
2001 Travel - Domestic			
2301 Travel - Foreign			
3001 Services			
3100 Services – No F&A			
4001 Supplies			
5001 Equipment – No F&A			
6001 Student Aid – No F&A			
7001 F&A Cost % =			
8001 Other Expenses			
8003 Assumption Budget			
9 Revenue			
TOTALS	< >		

BUDGET JV NUMBER	DATE BUDGET INPUT	GRANT RECEIVABLE	DATE FORM INPUT/UPDATED	
			FTMFUND	
			FRMFUND	

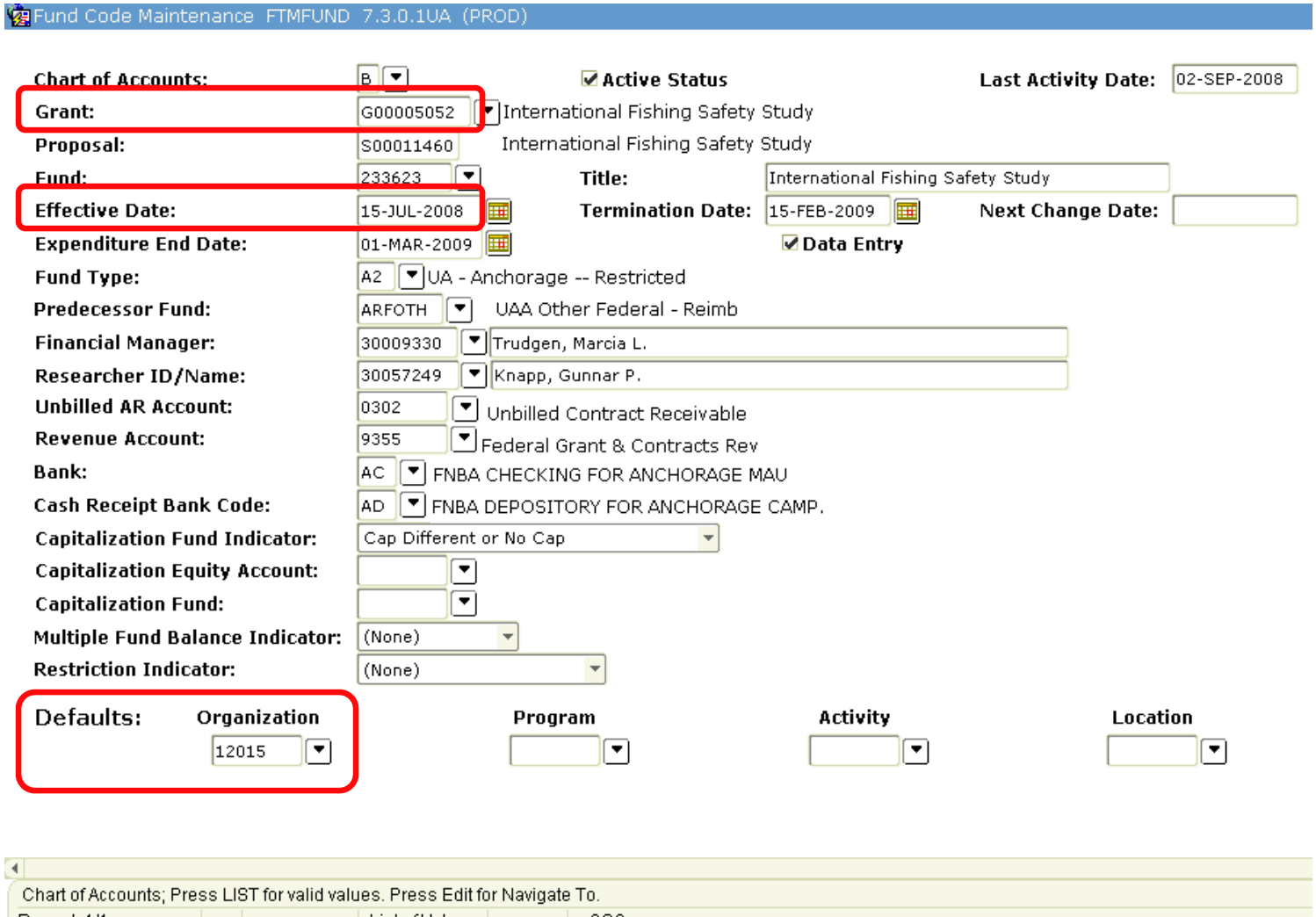
RBUD ☐ RBFO ☐

Comments:

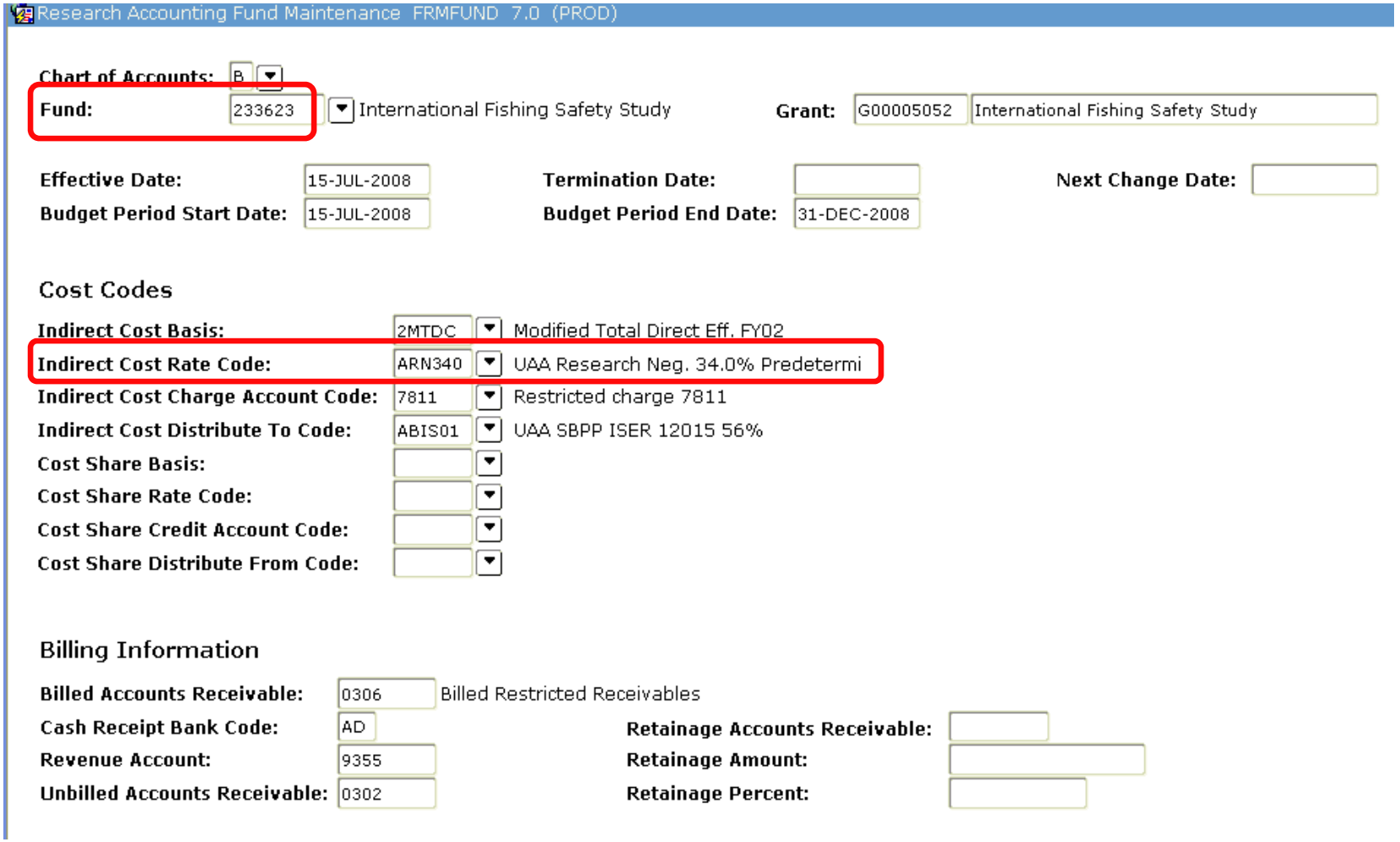
Department Prepared by: Phone Date:

GCS Reviewed By: Date: revised 11-04-04

FTMFUND: Fund Code Maintenance



FRMFUND: Research Accounting Fund Maintenance



Program Code Review

Accurate Program Code Accounting

- Consistency from year-to-year
- Same “sheet of music” for everyone
- Required by CAS
- When users classify costs results are:
  - More accurate information
  - Avoid “Butrovich classification”
- Corrections are painful

Program Code Review

- Responsibility for correct program code use resides with the MAU
  - MAU to review activity on a monthly basis
    - Establish new orgs as needed
    - Initiate clean-up of errors
      - Move budget and expenditures
  - SW review activity on quarterly basis
    - Upcoming review will be through September 30 and disseminated in October for campus review

UAA Program Code Review

- Campus/MAU Review
  - UAA Budget & Finance
    - Unrestricted funds
    - Program code mismatches
  - UAA Grant & Contracts
    - Restricted funds
    - Matching funds
    - Reviews BRF's for correct coding

Statewide Program Code Review

- SW Review from Cost Analysis & Fund Accounting
  - Year-to-date activity
    - All fund-org-program code combinations
    - Errors
      - Program code mismatches
      - Org/Fund mismatches
    - Potential errors
      - Fund title, department, fund type, org title, program code, indirect cost code, A-133 category code
    - Communicates with MAU central personnel

Common problems

- Organization codes
  - Non-descriptive titles
    - Example: SFOS vs. SFOS Instruction
  - Titles inconsistent with the program code
  - Mismatches
    - Org/program code
    - Org/fund

Common problems

- Restricted Funds
  - Inconsistency with
    - Program code
    - Indirect cost code
    - F&A rate
    - A-133 category
  - Organized research unit using program codes that are reserved for non-organized research units
    - Non-organized research unit should be RO

Common problems

- Unrestricted Funds
  - Organized research unit using ‘IR’ type program code for department research
    - Should be RR

Program Code and F&A Implications

- FY09 F&A Base Year
  - Data must be accounted for accurately
  - Affects F&A rates
  - FY09 data will be used to calculate FY11-FY13 rates

Primary UAA Campus Contacts

- UAA Budget & Finance
  - Joan Harings, Manager, 786-4636
- UAA Grants & Contracts
  - Karol Weatherby, Director, 786-1663
- UAA Sponsored Programs
  - Director (vacant), 786-1443
  - Kristi Elkins, Senior Research Administrator, 786-1065

Primary Statewide Contacts

- Cost Analysis
  - Tanya Hollis, Director, 450-8069
  - Briana Walters, Assistant Manager, 450-8077
  - Dawn Wall, Accountant, 450-8076
- Fund Accounting
  - Jan Coker, Director, 450-8063
  - Michelle Wood, Accountant, 450-8066

Thanks for Attending!!!

- Please complete your evaluation sheets.