

Gentry Public School District

Internal Control Environment

The Internal Control Environment encompasses the policies, processes, mechanisms, and skills that exist within the Gentry School District to ensure only valid financial transactions are executed, that such transactions are recorded accurately, and that the rules and regulations are complied with. Internal controls thought of as proactive measures to prevent inappropriate charges and to ensure compliance.

Gentry Public School District is governed by a publicly elected Board of Directors. These individuals are charged, in part, with:

- developing policy
- hiring, training, and retaining qualified, competent staff to implement their policies
- holding their CEO, hereafter “the superintendent”, responsible and accountable for performing the day-to-day oversight of the operation of the district by the staff and for setting the tone of the district by influencing the control consciousness of its staff

The superintendent’s charge by the board deals, in part, specifically with the five interrelated components of internal control: control environment, risk assessment, information and communication, control activities, and monitoring.

This document is subject to constant revision as the district seeks to improve its practices, procedures, and mechanisms of internal control.

Following are examples of fiscal accounting practices and procedures that address these five components. Due to the interrelatedness of the components, there will be some overlap or duplication of information.

Control Environment

As noted previously, the Gentry Board of Education is the governing body of the school district subject to the laws of the State of Arkansas, regulations of the Arkansas Department of Education and other state divisions, and various federal agencies.

It is the school board that sets the initial tone of the school climate by their demonstrated actions and by the policies they adopt for staff and students. The policies of the school board are in a written format and may be found in printed form or accessed electronically at the district’s website at www.gentrypioneers.com .

These policies define concepts that become procedures, mechanisms and practices that the staff implements in the performance of their respective school functions. Such procedures, mechanisms, and practices ensure that employees comply with regulatory standard and acceptable educational practices.

By state code the day-to-day activities of the school district are administered by the superintendent and his or her administrative and support staff comprised at Gentry of principals, supervisors, and Central Office staff.

At Gentry the school board has put into place a superintendent with a doctorate degree and 31 years experience of school administration; 24 years of which has been at the central administration level, and 18 years at the superintendent's level at Gentry School District. The Federal/Curriculum Coordinator, LEA Supervisor, and four Principals total 75 years of administrative experience and each possess either a Specialist or Master's degree. The District Treasurer and CFO has 24 years in-house accounting experience, the Administrative Assistant/HR Coordinator has 18 years in-house experience, the Bookkeeper II has 16 years in-house experience, and the Bookkeeper III has 9 years in-house experience.

The remaining 124 certified staff members have a total of 1810 years of educational experience averaging 15 years of experience. Fifty of those staff members have a Master's or higher degree.

All certified staff are hired through a committee process as described in board policy.

Each certified staff member is licensed by the Arkansas Department of Education to perform the task which he or she has been hired to do by the Gentry School Board. Each certified staff member receives a minimum of 60 hours of professional development hours annually.

All staff members, who have fiduciary responsibility, receive either *Tier I* or *Tier II* training each year. *Tier I* is administered by the ADE and *Tier II* is administered by a *Tier I* trained employee. Both tiers of training relate to fiscal and ethical activities.

All Gentry staff are required to sign an attestation statement each year signifying that they have received, read, and agree to adhere to board policy.

The superintendent is formally evaluated annually by the school board. Each administrative staff member listed above is formally evaluated annually by the superintendent. Each instructional staff member is formally evaluated annually by his or her respective principal or supervisor. Evaluation results form the basis for renewal or non-renewal.

This information is provided only to indicate that the board has hired and maintained an experienced, qualified, and professional staff whose continued employment depends on job performance.

Risk Assessment

The mission of the Gentry School District is to work with the community in providing safe and successful educational experiences for our students. As such, risk assessment would be the analyzing of conditions or circumstances that would put that mission in jeopardy.

At Gentry the following external conditions would be included:

- Loss of student enrollment (state foundation funding is based on ADM)
- Loss of facilities due to natural disaster, fire, or Act of God
- Decline in facilities due to lack of proper maintenance
- Loss of qualified, competent staff due to compensation considerations
- Loss of local and county revenue due to economic conditions
- Loss of viability due to decline in student test performance
- Loss of public confidence due to a decline in school climate
- Loss of public confidence due to localized political aspects

The district maintains property insurance that would alleviate physical losses due to facility loss and allocates 9% or greater of its fiscal resources toward facility maintenance. The district maintains *Errors and Omission* insurance for possible “bad acts” by district staff. The district and its employees also have a degree of tort immunity granted by state law.

The district is currently formulating a Continuity of Operations Plan in case of a major calamity.

At Gentry the following possible internal conditions would be monitored and are more important to the delineation of Gentry School District’s internal control mechanisms than the external factors which are less subject to local control.

- Failure to adhere to accepted accounting procedures
- Human “scrivener” errors in processing school accounts
- Mismanagement of school funds through error or incompetence
- Malfeasance in the management of school funds, unintended or intentional
- Lack of control of school inventory
- Failure of staff to comply with state ethics laws
- Failure of staff to comply with state purchasing laws
- Misuse of school property, equipment, or materials
- Theft of school property, equipment, or materials
- Falsification of employee time sheets
- Misuse of allotted work hours
- Procedural errors in transactions involving cash
- Lack of ability to maintain an adequate number of support staff due to budgetary factors

Information and Communication

Information and communication systems are considered two sides of the same coin at Gentry School District. The district has initiated more computer software utilization, technology infrastructure and information technology (IT) employees within this component of internal control.

By way of example, all of the following items relating to school financial proceedings may be found on the district's website at

<http://www.gentrypioneers.com/admin/index.html> .

- Minutes of Monthly School Board Meeting
- Monthly district financial report
- School Board Policies
- Salary Schedules
- Annual Report To The Public
- Annual Statistical Report
- AFR (Current Year Budget/Previous Year Expenditures)
- Division of Legislative Audit Reports
- Employee Contracts
- ACSIP reports
- Other Miscellaneous Financial Data

As alluded to, the Gentry School Board meets at least once a month in a public meeting, with special meetings called as needed. An agenda of each meeting is posted to the website prior to the meeting. The superintendent meets at least bi-monthly with administrative staff and others. Principals and supervisors meet periodically with their respective staffs.

In 2010-2011 the district is implementing an automated telephone calling system for mass notification of information to the public.

The district hosts an annual "Open House" meeting at each campus and conducts two Parent-Teacher Conferences during the school term at each respective campus.

Information gathering from parents and patrons is done also through on-line surveys. All surveys are anonymous and all include at least one open response item such as "What else do you want us to know....." Results are shared, at a minimum, with district administrative staff. Depending on the nature of the survey the information is shared with the entire staff, with the school board in public meetings, and with the public via posting on the district's website.

E-mail addresses of key administrative staff are available on the district's website.

As Gentry Public Schools is a public school district subject to Arkansas FOIA, all personnel records are open to public inspection subject to the provisions of that code.

Purchasing records are maintained at the Central Office level and various financial reports can be and are printed periodically through the APSCN system including vendor rosters, inventory, expenditures reports, check rosters, bank reconciliations, attendance reports, staff assignment, and the like.

Staff members, administrative and others utilize e-mail for daily updates and various other task-oriented communications. "Allstaff" distributions lists are used for mass mailings of ad hoc communications.

Control Activities

District Purchasing Procedures

1. All district purchases and all expenditures shall be made in accordance with the approved budget adopted by the school board annually in a public meeting and filed with the Arkansas Department of Education. This approved budget encompasses all expenditures in Fund/SOF 1000 through 8999. (Note: Document is 20xx AFR/200yy Budget)
2. All non-periodic purchases or purchases not covered by bid or contract require a purchase order approved by the supervisor or program director and the superintendent. In very limited cases, for emergency purposes; supervisors, program directors, and the superintendent may issue verbal purchase orders.
3. Purchase orders are requested via the APSCN computerized purchase order system.
4. Purchase order requisitions require the requestor to provide Vendor, Buyer, anticipated Amount, Comments (description of purchase), and APSCN Budget Code.
5. Requisitions less than or equal to \$500 are approved at the applicable location (campus or department) by the applicable supervisor. Requisitions greater than \$500 are approved at district level by the superintendent.
6. After requisitions are approved by the appropriate school official, the Administrative Assistant to the superintendent converts the requisitions to purchase orders via the APSCN system and issues a printed, paper copy to the campus or department that made the request. A sequential copy of each P.O. is also maintained by the Administrative Assistant in the Central Office.
7. The purchase order amount is automatically encumbered into the APSCN System.
8. This P.O. Number shall be used when placing the order.

9. This P.O. Number shall be included by the Vendor on the Invoice to the District.
10. When the order has been received the campus secretary or the employee must check the packing slip to make sure that all items have been received.
11. All purchases are billed to the Central Office address or 201 South Giles Avenue. Bills are opened and reviewed by the superintendent. Invoices are separated by purchasing location and sent to that location via school mail in batches.
12. When all items have been received the packing slip are signed and approved the invoice is reviewed at the purchasing location, attached to the signed packing slip, and forwarded to the accounts payable personnel at the central office.
13. Warrants are processed in APSCN by the Bookkeeper II in batches and each individual warrant is attached to the applicable invoice, packing slip, and purchase order packet.
14. The warrant, packing slip invoice, and purchase order packet is provided first to the designated board disbursing official for review and approval and then to the superintendent for review and approval.
15. The designated school board member's and the superintendent's review and approval are evidenced by his or her respective signature on the warrant.
16. Warrant is mailed to vendor. A copy of the warrant is attached to the payment packet documentation and filed by the Bookkeeper II.
17. Payment of warrant is verified by Bookkeeper I when general account is reconciled with the district's banking agency's monthly statement.
18. A check register by period is furnished to the full school board each month for their review and approval as evidenced by their voted acceptance of the monthly financial report.

Activity Purchases

1. The sponsor and the campus principal or program supervisor must approve campus or program activity purchases. The athletic director must approve athletic activity purchases.
2. Payment requests, on approved paper form, are sent to the principal or program supervisor or A.D. for approval.
3. Approved payment requests are sent with the original invoice to the Bookkeeper II for a warrant. If not an approved purchased service, packing slip corresponding to materials purchase is also included.
4. Warrants are processed in APSCN by the Bookkeeper II in batches and each individual warrant is attached to the applicable invoice, packing slip, and payment request packet.
5. The warrant, packing slip invoice, and payment request packet is provided first to the designated board disbursing official for review and approval and then to the superintendent for review and approval.
6. The designated school board member's and the superintendent's review and approval are evidenced by his or her respective signature on the warrant.

7. Warrant is mailed to vendor. A copy of the warrant is attached to the payment packet documentation and filed by the Bookkeeper II.
8. Payment of warrant is verified by Bookkeeper I when general account is reconciled with the district's banking agency's monthly statement.
9. A check register by period is furnished to the full school board each month for their review and approval as evidenced by their voted acceptance of the monthly financial report.

Transportation/Mileage Reimbursement

1. Mileage Reimbursement requests are made to the Central office on approved paper forms. Reimbursement rates are set by board policy
2. Forms are reviewed and approved or denied by the superintendent.
3. Approved forms are forwarded to the Bookkeeper II for processing.
4. Warrants are processed in APSCN by the Bookkeeper II in batches.
5. The mileage reimbursement form is provided first to the designated board disbursing official for review and approval and then to the superintendent for review and approval.
6. The designated school board member's and the superintendent's review and approval are evidenced by his or her respective signature on the warrant.
7. Warrant is mailed to requestor via school or postal mail. A copy of the warrant is attached to the mileage reimbursement documentation and filed by the Bookkeeper II.
8. Payment of warrant is verified by Bookkeeper I when general account is reconciled with the district's banking agency's monthly statement.
9. A check register by period is furnished to the full school board each month for their review and approval as evidenced by their voted acceptance of the monthly financial report.

Payroll

1. All district purchases and all expenditures shall be made in accordance with the approved budget adopted by the school board annually in a public meeting and filed with the Arkansas Department of Education. This approved budget encompasses all expenditures in Fund/SOF 1000 through 8999. (Note: Document is 20xx AFR/200yy Budget) In such, payroll expenditures are incorporated into, by board approval, the current year budget.
2. Contracts of employment are created at the end of a school term for staff whose contract of employment has been renewed for the next school term.

3. Salaries for those contracts are first calculated by the superintendent using an Excel spreadsheet created to automatically derive correct salary amount, after the user updates change in experience, educational degree, any extra days, and any extra duties, from the last board adopted salary schedule. These amounts are cross-checked manually by the Administrative Assistant/HR against a Works data base used to create the employee contract. When any differences are reconciled between the two, the final tally is then cross-checked against the manually updated APSCN payroll files managed by the Bookkeeper I.
4. Salaries are paid according to board policy *GBAA Pay Policies*.
5. When paper warrants are used, the warrants are manually signed by both the superintendent and the school board disbursing official.
6. When vouchers are issued to employees who have chosen direct deposit of funds, the vouchers are reviewed by the superintendent prior to issue and the beginning and ending voucher numbers are recorded in an Excel file by the superintendent.
7. Warrants and voucher copies are maintained by the Bookkeeper I.
8. Warrant and voucher payments are reconciled each month by the Bookkeeper I during bank reconciliation.
9. The Bookkeeper II is cross-trained to “run payroll” in the absence of the Bookkeeper I. The Bookkeeper II completes a minimum of 1 payroll cycle per fiscal year.

Time Sheet Employees

1. Bus Drivers and Hourly Cafeteria Employees maintain a daily time sheet recording hours worked daily.
2. At the end of the monthly pay period, the time sheets are compiled by the Bookkeeper III and provided to the Bookkeeper I.
3. The Bookkeeper using an Excel sheet created locally to compute overtime calculates any overtime pay and provides such to the Bookkeeper I.
4. Substitute teacher work records are kept at the campus level by the campus secretary or other staff member designated by the principal and furnished to the Bookkeeper I at the end of each pay period. Both the teacher replaced and the substitute are required to initial the paper record of days worked.
5. Contracted certified employees who work extra hours outside their contracted duties are required to keep a time sheet which is furnished to the Bookkeeper I.
6. The Bookkeeper III works with the Bookkeeper I during the pay cycle process verifying accuracy of information.

Cash Transactions

1. Cash Transactions are viewed as having the highest risk of unintended or premeditated malfeasance due to the decentralization of transactions and “transactors“.
2. The district limits the number and amounts of cash transactions.
3. Cash Transactions occur primarily during:
 - Sale of tickets at athletic or non-academic events
 - Sale of concession items at athletic or non-academic events
 - Processing of student/adult “lunch money” when tendered as cash
 - Processing student fines, fees, or dues tendered as cash
 - Processing of transactions involving “resale” to students when payments are tendered as cash
 - Sales during fund-raising activities involving students as solicitors
 - Rental of district facilities when fees are tendered as cash
 - Management of petty cash funds
4. Receipts are given and recorded in a sequentially numbered receipt book. Sub-level cash transactions leading to the issuance of receipts (Tickets, Order Forms Records, Lists, etc) are reconciled to amount of deposits, when applicable, before receipts are issued
5. District school board policy *GAMD Intraschool Funds* outlines general concepts regarding daily handling of cash. The policy reads:

School employees are advised that they assume complete responsibility for funds in their care. Teachers should deposit funds daily with the Principal or person designated by him/her. A receipt will be furnished for all funds deposited with the Principal or his/her designee. The following procedures, while not all inclusive, are mandated as minimum board requirements for the management of intraschool funds:

1. All currency, coins, checks, and/or all other monetary medium, hereafter called money is to be received, receipted, and should be deposited on a daily basis.
2. All money collected by teachers shall be brought to the school secretary by the end of the work day and receipted that same day. No money is to be left in the classroom at the end of the school day.
3. Wire transaction deposits shall be receipted on the day that notice of deposit is received and/or verified by the bank.
4. When money is received, the person submitting the money and the secretary shall agree to the amount given prior to a receipt being written.
5. When a receipt has been written, the money becomes the responsibility of the person signing the receipt.
6. No alterations to receipts will be made without reporting the reason for the alteration to the principal. The supervisor and person who originally signed the receipt shall initial by the alteration. A written explanation as to the reason for the alteration shall be attached to the receipt.

7. All money on hand shall be placed in a locked fire-rated cabinet until the deposit is made. Only the principal and/or assistant principal and school secretary shall have access to the cabinet key and access to the cabinet.
8. No purchase, using school funds, will be made with cash unless made from the petty cash fund as governed by A.C.A. 6-20-409 or other applicable code(s). At all times the paid invoices in the petty cash fund and the sum of the money within the fund shall equal the fiscal year beginning amount of the fund balance.
9. All activity purchases must have prior approval of the principal at the campus where the activity exists.
10. All purchases with which district funds will be expended must be made by purchase order and have prior approval of the principal and superintendent before the money is obligated.
11. Money collected at nighttime activities shall be the responsibility of the activity sponsor. The athletic director shall be responsible for the safekeeping of funds collected at nighttime or weekend events. The athletic director may designate another school employee to complete the collection process but retains the responsibility for the money. It is suggested that arrangements be made with the bank that holds the activity account to allow nighttime drop-off until the money can be properly receipted the next business day.
12. All irregularities are to be reported immediately to the superintendent.
13. Any deviation in the above procedure shall be grounds for disciplinary action up to a recommendation of termination of contract.

Sale of Tickets at Athletic or Non-Academic Events

1. It is the gate worker's responsibility to count and verify the "start up" cash before ticket sales begin. The money must be counted in the presence of the athletic director or administrator who delivers the bag to the gate worker.
2. All forms must be filled out in full (i.e. starting balance, ending balance, tickets sold, etc.) Failure to do so will make the gate worker personally liable for any discrepancies.
3. Red, locking bank bag should contain the following:
 - Event Sales Recap sheet
 - Deposit book
 - Key(s) to Red Bag
4. Blue locking bag contains the startup money.
5. At the conclusion of ticket sales, the gatekeeper shall count all the money. "Start up" cash shall be returned to Blue bag and locked.
6. The gate worker shall fill out the deposit slip and put the deposit book in the Red bag. The key(s) to the Red and Blue bags should then be locked inside the bag with the deposit book and cash earned at the event. The gate worker shall give both bags and the key for the bank deposit box to the administrator on duty. (Note: The key(s) for the bags and the key for the bank will be on separate key rings.)

7. The blue ticket bag should contain:
 - Tickets, white/or red for adults, blue for students
 - Calculator
 - Start up cash
 - Other items pertinent to the game
8. The gate worker must give a ticket to each paying customer. The gate keeper shall not give a ticket to someone who has a pass and does not pay.
9. The gate worker shall fill out the “Event Sales Recap” sheets in full. The total deposit and total ticket sales amounts should match. If not, an explanation must be written on the sheet and signed by all workers
10. The gate worker must sign the Event Sales Recap and the “Gate Worker Request for Payment Form(s)”. If there are two gate keepers working, both gate workers must sign the Event Sales Recap.
11. The bags will be retrieved from the bank the following day by a school official previously designated to the bank by the district as a “pick up” agent.
12. The school secretary and administrator or school secretary and A.D. shall open both locked bags together and verify contents and amounts.
13. The school secretary shall write out a numbered deposit slip in the presence of the administrator or A.D. and provide a numbered receipt.
14. The net proceeds of the event shall be deposited at the bank on the same day as the deposit ticket and receipt were issued.
15. The deposit amount will be shown on monthly financial report for the school board to review and accept.

Sale of concession items at athletic or non-academic events, Processing student fines, fees, or dues tendered as cash, Processing of transactions involving “resale” to students when payments are tendered as cash, Sales during fund-raising activities involving students as solicitors, Book Fair transactions when payments are tendered as cash

1. The school employee collecting the money must count all money and fill out an Activity Deposit form detailing the deposit. This should include a description (example: class dues 6@\$15 each)
2. The School Secretary or designees in turn counts the money and if in agreement writes a receipt. If not in agreement, the money shall be recounted by the person collecting the money and the secretary and the change initialed by both parties.
3. A deposit is then made. The deposit slip includes the receipt number and Activity name with the Activity account number.
4. At the end of the month a deposit summary is written with all receipt numbers and Activity account name and number and sent to Central office to be entered into APSCN by the Bookkeeper II.

Rental of district facilities when fees are tendered as cash

1. Facility usage and rental is governed by school board policy *EC Buildings and Property*. Financial procedure are:
2. All requests shall be made in person to the high school principal or designee at least (4) weeks before desired date of use.
3. The high school principal or designee shall furnish applicant an application, fee schedule, and rules of use.
4. A deposit of \$100.00 is required at the time the sponsoring organization is approved for use of auditorium and/or cafeteria and will be applied toward fees for use of the auditorium and/or cafeteria
5. Cash is not accepted for rental fees.
6. The organization will give the check to the Principal or Designee and the organization will receive a receipt.
7. The Principal or Designee will then give the check to the District Treasurer who will write the Principal or Designee a receipt.

Processing of student/adult “lunch money” when tendered as cash

1. At the Primary and Intermediate Schools, student “lunch money” is collected by homeroom teacher, sent to principal’s office, and then picked by respective Cafeteria Manager. At the middle and high schools, a drop box is utilized and the respective Cafeteria Manager picks up payment there.
2. At all locations, money is sent to the respective school locations in pre-printed lunch envelopes which, along with student logistical data, have places to show amount of payment and type of tender, whether check or cash.
3. The respective Cafeteria Manager and respective Cashier open the lunch envelopes and count the proceeds together. The Cashier enters the financial into the lunchroom commercial meal tracking software where reports can be printed to reconcile student accounts to payment totals.
4. When students “pass through” the lunch line at meal time, the Cashier debits the student account through the meal tracking software.
5. The respective Cafeteria Manager takes the lunch payments to the Food Service Director where the deposit is re-counted in concert. A receipt is issued by the Director to the respective Cafeteria Manager who attaches the receipt to the daily report and provides such to the Bookkeeper III. Monthly reimbursement reports are filed with the ADE.
6. Other than “adult guest payments”, cash payments are not accepted by the respective cafeteria Cashier in the lunch line for school lunches.

Management of petty cash funds

1. None of the four campuses maintain a petty cash fund.
2. The Central Office maintains a petty cash fund of twenty dollars (\$20.00)
3. Transactions of the petty cash fund are governed by *A.C.A. 6-20-409. Petty Cash*.
4. Payments are only from the petty cash fund when the supplies or materials have been delivered and a copy of the invoice or tickets are presented to either the Bookkeeper I, Bookkeeper II, or Bookkeeper III.
5. As funds in the petty cash fund become depleted, the Bookkeeper II issues a warrant from APSCN Fund 2000 to return the balance to \$20.
6. The Bookkeeper II attaches to the office copy of the warrant the original invoice or receipt of payment of all expenditures made from the petty cash fund during the previous month.

Credit Card Usage

1. The use of the district credit card and gasoline cards are strictly monitored.
2. The credit card is used primarily for making hotel reservations for district sanctioned trips or purchases where use of the card is a less risk than allowing cash transactions.
3. Credit card invoices are reconciled to district P.O.'s requesting its use and to actual invoices for services or materials obtained by the use of the card.
4. The district credit card is maintained at the Central Office in a locked fire-proof vault and is "signed out" after permission to use the card has been given by the superintendent.

Monitoring

The Gentry Public School District practices transparency in all of its financial transactions both to the governing body, the Gentry School Board, the staff of the district, and to the public.

As noted previously many items relating to the district's fiscal management practices, procedures, and mechanisms are posted for public inspection on the district's website.

Actual check registers showing vendor names, as well as detailed financial reports, are presented to the school board each month. Every warrant written from district funds is signed by a board member appointed by the school board.

Central Office bookkeeping employees are cross-trained to perform the duties of other employees and on an unscheduled basis do “take over” another employee’s duties for a payment period.

All employees having responsibility in financial transactions receive either *Tier I* or *Tier II* training.

Procedures involving payroll or bill processing involve multiple employees. For an example, duties are limited in APSCN so that employees making requisitions do not have the power to authorize the issuance of a purchase order.

Cash transactions are limited and the handling of cash transactions involve a minimum of two employees at different levels of authority.

Inventories are checked at multiple levels by multiple parties. Employees whom “tag” equipment are not responsible for issuing warrants.

Ethical behavior is stressed from “the top down”.

No individual with the ability in APSCN to issue warrants has signature authority to sign such warrants.

Documentation is maintained for every financial transaction.

Vendor lists are reviewed for “new entries”.

Staff members are instructed to report irregularities in operations, noncompliance with the code of conduct, or other policy violations or illegal actions to his or her immediate supervisor unless that supervisor’s behavior is part of the irregularity whereupon the staff member is to report to the next level up to and including the Board of Education.

The district’s financial transactions are audited by the *Division of Legislative Audit* and the district staff responds to all audit findings or suggestions.

In Summary

This document is not intended to convey every aspect of the Gentry School District’s financial practices, procedures, and mechanisms. It does not seek to circumvent established board policies. It does seek to address common, day-to-day workings of the district in regard to the responsible and ethical fiscal management of the district’s resources.

The document is fluid in that the activities and descriptions found within are subject to change and or expansion when improvements to practice become evident, when codes or policies change, or when change is mandated by proper authority.

This document has been compiled through the work and deliberation of those responsible for the day-to-day business operation of the district and who are accountable both morally and legally for providing sound fiscal operations.

Contributors to Document

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Gentry Primary School

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