School Activity Funds & SchoolFunds Online (SFO)

Accounting & Financial Reporting Department

August 21, 2019
Presentation Overview

- School Activity Funds
- Reporting Grants to Central Office
- Fundraiser Guidelines
- Cards, Payments, Accounts and Taxes
- MySchoolBucks
- School Funds Online
- Keys to Success
- Contact Information
- Questions
School Activity Funds
Ownership, Authority and Responsibility

Ownership of School Activity Funds

- School Activity Funds belong to the student body enrolled in the school
- The purpose is to promote the general welfare, education, and morale of students
- Funds may be used to finance recognized extracurricular activities
- All funds a school has in its bank accounts and on hand awaiting deposit are School Activity Funds
# School Activity Funds

## Ownership, Authority and Responsibility

<table>
<thead>
<tr>
<th>PRINCIPAL</th>
<th>BOOKEEPER/FINANCIAL SECRETARY</th>
<th>FACULTY/PROGRAM MANAGER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Familiarize oneself and staff with the Accounting Procedures Manual for School Activity Fund</td>
<td>Read and understand the Manuals for SAF Accounting Procedures and SchoolFunds Online (SFO)</td>
<td>Create a master student list to help account for money received</td>
</tr>
<tr>
<td>Review budgets for all organizations at the start of, and during, the school year</td>
<td>Prepare and record all financial transactions in a timely manner</td>
<td>Obtain preprinted form (MTF) from Bookkeeper; used to account for cash received</td>
</tr>
<tr>
<td>Supervise Bookkeeper; provide uninterrupted time to perform their accounting duties</td>
<td>Produce and maintain all required reports in an organized fashion</td>
<td>Safeguard all funds until reported to the Bookkeeper, which should occur daily</td>
</tr>
<tr>
<td>Ensure physical control and security of cash and other assets</td>
<td>Safeguard blank check stock</td>
<td>Submit Fundraiser Authorization Forms for approval of events in advance of occurrence</td>
</tr>
<tr>
<td>Know authorized signatories of school bank accounts and ensure timely updates when signers change</td>
<td>Prepare Transaction Activity Reports covering all restricted activities for review of Program Managers. Use of SFO Sponsor Portal is encouraged (see page 24).</td>
<td>Prepare a Fundraiser Completion Report once the fundraiser is over</td>
</tr>
<tr>
<td>Pre-approve expenditure requests and approve properly documented disbursements and expenditures</td>
<td>Maintain a record of receipt of Transaction Activity Reports provided to Program Managers</td>
<td>Retain pink copy of MTF after submitting money and other copies to the Bookkeeper</td>
</tr>
<tr>
<td>Review invoices and statements for past due amounts and ensure payments are made within 30 days of the invoice date, or by the due date on the invoice</td>
<td>Maintain a list of student clubs and organizations, including names of faculty sponsors and student officers</td>
<td>Ensure that verified copy (yellow) is received from the Bookkeeper within a week</td>
</tr>
<tr>
<td>Monitor revenue and expenditures to ensure that the SAF remains solvent at all times. In solvency results when total restricted funds exceed available cash balances</td>
<td>Follow prescribed policies and procedures governing collection of funds, preparation of deposits and disbursement of funds and preparation of checks</td>
<td>Maintain an envelope of MTF’s generated during the year; sign and seal it at the end of the school year</td>
</tr>
<tr>
<td>Authorize and approve bank transfers to ensure that accounts do not have negative balances</td>
<td>Request and maintain a copy of annual budgets for all student clubs and organizations</td>
<td>Submit at year’s end signed, sealed MTF envelope to designated administrator</td>
</tr>
<tr>
<td>Receive monthly bank statements unopened. Review completed reconciliations and required monthly report by the 15th of each month</td>
<td>Prepare monthly bank reconciliations within 7 days of receipt and required financial reports by the 15th of the month for the Principal and program managers</td>
<td></td>
</tr>
<tr>
<td>Respond to audit findings &amp; recommendations with corrective action plan that is implemented and monitored</td>
<td>Monitor taxable sales, compute school’s tax liability, report and remit appropriate sales tax to State when due</td>
<td></td>
</tr>
<tr>
<td>Monitor outside groups to ensure that their bank accounts do not use the school’s name, EIN, tax exemption number, and that they have their own liability insurance</td>
<td>Do not accept year-end MTF envelopes from staff. Instead, direct them to the designated administrator</td>
<td></td>
</tr>
<tr>
<td>Designate an administrator to collect signed, sealed MTF envelopes from staff collecting money during year</td>
<td>Prepare and submit reports to the Accounting and Financial Reporting Office three times a year. The third submission, the annual report, is due by mid-July</td>
<td></td>
</tr>
<tr>
<td>Submit reimbursable expenses to Instructional Director for approval (i.e., mileage, non-local travel) in timely manner.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
School Activity Funds
Five Control Objective Principles

Authorization/Responsibility
- Clearly defined lines of authority and responsibility are necessary.
- Individuals must have a clear understanding of what they are responsible for, authorized to do, and what they will be held accountable for.

Segregation of Duties
- Checks and balances are needed to mitigate the opportunity for mismanagement of funds.
- Different individuals should be assigned the responsibilities of:
  1) authorizing transactions;
  2) recording transactions; and
  3) maintaining the custody of the related assets.

Adequate Documents and Records
- Adequate documents and records provide reasonable assurance that all valid transactions and events have been recorded.
- Transactions should be documented as they occur.
- Whenever possible, documents should be pre-numbered to prevent a transaction from being recorded more than once, or conversely, from being omitted from the records.
School Activity Funds

Five Control Objective Principles

- **Authorization/Responsibility**
- **Segregation of Duties**
- **Adequate Documents and Records**
- **Access to Assets**
- **Independent Checks**

**Access to Assets**
- Only authorized personnel should have access to assets
- Physical, mechanical, and electronic controls are all used to accomplish this

**Independent Checks**
- Periodically, the information recorded in the organization's records should be compared with the physical assets and to supporting documentation to verify the accuracy of records
- To obtain maximum benefit from independent verification:
  1) verifications should be performed regularly, preferably on a surprise basis;
  2) verifications should be performed by an independent employee; and
  3) any discrepancies or exceptions that are found should be reported to someone at a higher level who has authority over the work performed to ensure that corrective action will be initiated
School Activity Funds
Monetary Transmittal Form (MTF)

What is the MTF?
- Form to track incoming funds, including:
  1) Who collected money;
  2) When it was collected;
  3) From whom it was collected;
  4) Amount and form of the collection; and
  5) The reason for collecting

Who Submits and Tracks MTFs?
- Staff members collecting money are required to complete a MTF and submit it to the bookkeeper along with money collected
- A MTF log is required and maintained by the bookkeeper
School Activity Funds
Monetary Transmittal Form (MTF)

Best Practices

- The Bookkeeper should NEVER collect funds (including checks and money orders) without a MTF
- The Bookkeeper MUST have adequate time to perform financial duties

Segregation of Duty

- The Bookkeeper should NEVER initiate (fill out) an MTF.
- The Bookkeeper should NEVER sponsor or “run” a fundraiser.
School Activity Funds

Bank Deposit Guidelines

Deposit Timing and Thresholds
- Bookkeepers must deposit all funds at least every other day
- However, no more than $250 may be kept in the building overnight
- Staff members should never hold funds over night

Safe Requirements
- Depository (drop) safes required for every school (bolted to the ground)
- Funds awaiting deposit must be kept in a secure location (locked fireproof safe with access limited to principal and bookkeeper)

Other Considerations
- Schools should establish internal controls to ensure frequent deposits
- Funds collected must be deposited in the same form and denominations as received

Collects Funds
- Employee

Submits MTF and Funds to Bookkeeper (Same Day)
- Bookkeeper

Receives/verifies totals
Reconciles funds
Maintains log and documentation

Stores funds in safe until ready to be deposited
Employee drops in safe if Bookkeeper unavailable

Safes deposited at least every two days
Keeps < $250 overnight
- Deposit

PRINCE GEORGE’S COUNTY PUBLIC SCHOOLS • FINANCIAL PROFESSIONAL DEVELOPMENT
School Activity Funds

Expenditures/Disbursement Requirements

School Funds Expenditure Form

- School Funds Expenditure Form must be completed and signed by the Principal prior to ordering or purchasing SAF goods/services
- Employees can be held personally liable for failure to complete the form or obtain Principal signature prior to purchase

Checking Requirements

- Each school should have three check signers: Principal, Bookkeeper and one other designee
- Check signer should not sign their own reimbursement check
- Payment of all bills, invoices and reimbursements to staff members that are funded from school activity funds must be made with a school check drawn on the school’s checking account. No expenditures are to be paid using cash collected for the SAF
- All checks must have itemized documentation attached to the School Funds Expenditure Form that supports the amount of the check

Use of Board Approved Vendors

- Must use Approved/Active vendor in SchoolFunds Online for all purchases
- May not use “REIMBURSEMENT” OR “REFUND” to pay unapproved vendors in SFO
School Activity Funds
Expenditures/Disbursement Process

Originating Employee Completes School Funds Expenditure Form (SFEF)

Originating Employee Attaches Supporting Documents Including Itemized Receipts or Invoices

Principal Pre-Approves by Signing SFEF

The School Funds Expenditure Form and Supporting Documentation are Filed in a Three-Ring Binder by Check Number

Two Authorized Signatories Sign All Checks (Check Signers Cannot Sign Checks Issued to Themselves)

Bookkeeper Generates Computerized Checks in SchoolFunds Online and Records to the Proper Fund Category
School Activity Funds
SAF Chart Of Accounts Structure

**Restricted Accounts**

*Restricted* = Funds raised by a specific group and/or for a specific purpose and used exclusively for that group/purpose

**Restricted Account Categories:**
- 200: Athletics – Middle and High School
- 300: Clubs/Organizations – Senior Class Accounts, Employee Sunshine, SGA, other various school clubs
- 400: General Restricted-Fieldtrips, PSA, Restricted Donations, Sales Tax, Grants, Before and After Care (*Grants/Donation-AP 3120*)
- 500: Instructional Restricted – Science, Math, Materials of Instruction, Agenda Books, Credit Recovery

**Net (Unrestricted) Accounts**

*Net (Unrestricted)* = Funds raised to benefit the entire student body and/or meet the general needs of the school

**Net (Unrestricted) Account Categories:**
- 600: Administration – Admin Allotment, Office Supplies, Postage, Registration, Dues and Memberships
- 700: General – Unrestricted donations, fundraisers, Special Events, Student Welfare, student lunch loan, maintenance of school, prior year carryover
- 800: Instructional – Classroom materials, Testing, agenda books
School Activity Funds
Prior-Year Carryover (PYC)

Reasons for PYC
- In some cases the principal may request the use PYC to purchase instructional materials, computers, maintenance needs, or other items for the school.

PYC Request Process
- 1. Principal submits PYC Request Form to Assistant Controller (detailing items to be purchased, purpose, amount, and supporting documentation such as a quote or invoice).
- 2. FAR Office reviews and calculates based on factors including total cash balance and solvency of the school’s SAF accounts.
- 3. Assistant Control issues written approval to transfer funds from the PYC account.
- 4. Funds may be transferred.
School Activity Funds
Administrative Allotment vs. Principal-Sponsored Activity Accounts

**Administrative Allotment**
- Support the well-being of the entire **student body**
- Board of Education Policy No. 3420 requires an administrative allotment for the “operational expenses of each school... be budgeted annually and the amount allocated to each school shall be dependent on the pupil enrollment of the school.”
- Issued primarily through Student-Based Budgeting (SBB)

**Principal-Sponsored Activity Accounts (PSA)**
- Discretionary expenditures incurred by the principal on behalf of **school staff**
- Must be of a professional nature that enhances staff members’ job performance
- Restricted to funds available from the sources named below:
  - 100% of staff lounge vending commission
  - 25% of student-accessed vending commissions up to the first $50,000 and then 10% of amount exceeding $50,000 (these percentages do not apply to sponsorships or signing bonuses that vending companies may offer)
  - 15% of school-wide fundraiser profits, including picture commissions;
  - Up to 25% of senior class residual funds.
- If the PSA account has a deficit, faculty spending must cease until the existing PSA deficit is resolved
- Donations can be made to support PSA. In such cases the donor MUST provide written documentation specifically stating, the use of the funds are for staff-related activities.
School Activity Funds

Trimester Report and Review

Purpose of Report

- During the trimester review of the School Activity Fund, the Accounting and Financial Reporting Office may observe certain deficiencies that require review and possible corrective action.
- This memo is to make you aware of these problems.
- There is no need to respond unless you disagree, have questions or need assistance.
- Working together, many of these items can be corrected before the next reconciliation period.

Trimester Report Due Dates

- July, August, September, October:
  - **Due Mid-November**
- November, December, January, February:
  - **Due Mid-March**
- March, April, May, June:
  - **Due Mid-July**
Grants Reporting and Management

Reporting Grants to Central Office

- All grants and donations made directly to schools, irrespective of amount, should be reported to the Grants Financial Management Office (GFMO) on a School Grant Reporting Form.
- Completed form and attachments should be electronically transmitted (within five days of grant award) to the GFMO email: schoolgrants@pgcps.org

Who Will Manage the Grant?

- Grants will be managed at the school level unless they meet the following criteria requiring central management:
  1. Grant requires restricted funds program financial reports
  2. Grant generates program income to offset program costs
  3. Grant requires cash, in-kind, match or a commitment of PGCPS resources
  4. Grant funds are used for salaries, substitute teachers, workshop wages or other compensation
  5. Funding is greater than or equal to $50,000
## Fundraiser Guidelines

### Allowable and Prohibited Fundraising Activities

<table>
<thead>
<tr>
<th>Allowable Fundraising Activities</th>
<th>Prohibited Fundraising Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Dances and related social events</td>
<td>• Gambling, money machines and games of chance</td>
</tr>
<tr>
<td>• Booster clubs</td>
<td>• Raffles, lotteries, pools, bingo</td>
</tr>
<tr>
<td>• Yearbooks, book fairs, spirit items</td>
<td>• Charging for “dress-down” days</td>
</tr>
<tr>
<td>• Pamphlet sale items from approved fundraising companies: Mid Atlantic, Claire’s Gourmet, Market Day</td>
<td>• Events to raise funds for political activities</td>
</tr>
<tr>
<td>• Target, Giant, Safeway, Amazon Smiles, restaurant spirit fundraising events, clothing recycling</td>
<td>• Activities that pose a significant safety risk</td>
</tr>
<tr>
<td>• Student pictures</td>
<td></td>
</tr>
<tr>
<td>• School store</td>
<td></td>
</tr>
<tr>
<td>• Entertainment coupon books</td>
<td></td>
</tr>
</tbody>
</table>
Fundraiser Guidelines
General Fundraising Guidelines

- AP 5135.1 (Fund Raising) and AP 5135.2 (Principal’s Contracting Authority) provide specific guidance
- Fundraiser Authorization Form and Fundraiser Completion Report must be completed and approved by Principal for each event and an annual fundraiser report is required (see next slide)
- Must designate and communicate purpose of each fundraiser (all expenditures must be restricted to that specified purpose)
- Contracts must adhere to Principals' limited authority to execute such agreements involving the use of School Activity Funds
- Funds derived from the student body should be used to benefit the entire student body
- Funds must be deposited in the SAF checking account and accurate detailed account of receipts and disbursements must be kept in accordance with prescribed procedures
- All fundraising sales are exempt from Maryland sales tax
- Prices should be set at levels which encourage student participation
Fundraiser Guidelines

Fundraiser Reporting Requirements

- Fundraiser Authorization Form
- Fundraiser Completion Report
- Annual Fundraising Summary Report
Cards, Payments, Accounts and Taxes

Appropriate Card Usage

Credit Cards
- Use of credit cards is prohibited

Club Membership Cards
- Club membership cards, if deemed necessary by the Principal, shall be limited to one in the name of the school and one in the Principal’s name

Gift Cards
- Receipt of gift cards as donations to your school’s School Activity Fund (SAF) and School Operating Resource Funds (SOR) is prohibited by the Board of Education
- If you receive any such contributions, please communicate with the donor and request a replacement by check made out to the school
- Similarly, you are prohibited from using gift cards as a form of payment, expenditure or award. This is akin to having a petty cash fund within the SAF, which is not authorized (see section 4.1 of the Manual)
Cards, Payments, Accounts and Taxes

Payment/Account Restrictions and Sales Tax

Payment Method Restrictions

- Cashiers checks, Wire transfers, ACH Debits initiated by the bookkeeper or Principal or any authorized signer on the schools checking account is prohibited

Account Restrictions

- GoFundMe and PayPal accounts are prohibited for collection of funds related to the SAF

State Sales Tax

- For most items that are purchased and then resold, a school must collect and remit taxes to the State of Maryland Comptroller’s Office
- One exception is fundraising sales. No sales tax is assessed on fundraising sales
- Additionally, items purchased for school use are tax-exempt
MySchoolBucks
General Usage Information

MySchoolBucks (MSB) Information

- Bookkeepers may set up products, such as fieldtrips, senior dues, agenda books, yearbooks, etc., in MSB to allow customers to make online payments with a Visa, MasterCard, Discover credit or debit cards
- Payment made through MSB is credited to the school’s bank account within 24-48 hours
- An e-mail is sent notifying the Bookkeeper that a payment was made in MSB
- MySchoolBucks, directly interfaces with SchoolFunds Online, transferring funds for posting to the appropriate fund account
- MySchoolBucks charges a 3.2% transaction fee that should be added to the product price
- If a student activity is made available online, the online price (including the 3.2% surcharge and sales tax if applicable), should be the same price charged to everyone, irrespective of payment method (i.e. cash, or check)
School Funds Online by TRA (SFO)

Background and Login information

**Background**

- School Funds Online (SFO) is accounting software used to provide a standardized, efficient and effective way to record and report on the financial activities of each school’s SAF
- SFO is a web-based solution for SAF accounting
- SFO also integrates with MySchoolBucks (MSB), which allows parents and students to make online (Web) payments for student activities

**Login Information**

- Website: https://sfo3.com/PGCPSMD/
- User ID:
- Password:

![Login Page](image)
School Funds Online by TRA (SFO)

Sample Forms and Reports

Monthly Financial Report Checklist/Cover Sheet

Name of School: [Redacted]

For the Month of: [Redacted]

I have prepared, reviewed, and printed the reports checked off below (attach copies of the following and submit them together with this form to the Principal for review):

☐ Bank Statement (original copy attached)
☐ Bank Reconciliation Report
☐ Deposit in Transit
☐ Outstanding Checks
☐ Current Checks
☐ Current Deposits

☐ Year-to-Date Report
☐ Check Register (subsequent or following month's reconciliation)
☐ Unpaid Bills Determination Worksheet
☐ Available Fund Report/Transparency Report
☐ Journal Entry Register

Additional Notes:
- The principal should receive the “Report Package” from the bookkeeper by the 15th of each month.
- Unpaid Bills must be submitted to the principal by the 15th of each month.
- Stale (outstanding check for 180 days and older) checks must be written off and canceled.

Bookkeeper Signature: [Redacted]
Print Name: [Redacted]

Revised for SFO 1/15/19

Account Statement

Account Summary

<table>
<thead>
<tr>
<th>Account Type</th>
<th>Account Number</th>
<th>Description</th>
<th>Amount</th>
<th>Debit/Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Savings</td>
<td></td>
<td>Member Equity</td>
<td>$4,452.34</td>
<td>Debit</td>
<td>$4,452.34</td>
</tr>
<tr>
<td>Checking</td>
<td></td>
<td>Member Check</td>
<td>$24,152.08</td>
<td>Debit</td>
<td>$24,152.08</td>
</tr>
<tr>
<td>Savings</td>
<td></td>
<td>Member Balance</td>
<td>$8,452.34</td>
<td>Debit</td>
<td>$8,452.34</td>
</tr>
<tr>
<td>Checking</td>
<td></td>
<td>Member Balance</td>
<td>$24,152.08</td>
<td>Debit</td>
<td>$24,152.08</td>
</tr>
</tbody>
</table>

Bank Reconciliation

Bank Name: SunTrust
Bank Account: [Redacted]
Statement Date: 3/31/2019
Today’s Date: 5/21/2019
1:12:54 PM

Statement Ending Balance: $25,426.08
Add: Deposits in Transit: $0.00
Total: $25,426.08
Less: Outstanding Checks: $0.00
Reconciled Bank Balance: $25,426.08
Other Assets: $0.00
Bank Balance + Other Assets: $25,426.08

Comments:
I certify the above information is correct.

Signature: [Redacted]
School Funds Online by TRA (SFO)
Sample Forms and Reports
School Funds Online by TRA (SFO)

Sample Forms and Reports
School Funds Online by TRA (SFO)
Sample Forms and Reports
# Three-Way Balance Check

<table>
<thead>
<tr>
<th>Bank Reconciliation</th>
<th>Insolvency Report</th>
<th>Year-to-Date Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bank Balance</strong></td>
<td><strong>Available Funds</strong></td>
<td><strong>Total Asset Account Ending Balance</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Bank Balance**: The balance as reported by the bank.
- **Available Funds**: The calculated available funds after adjustments.

**Equation**: Bank Balance + Other Assets = Available Funds = Total Asset Account Ending Balance

---

**Bank Reconciliation**

- **Statement Date**: 3/31/2019
- **Bank Name**: SunTrust

**Insolvency Report**

- **Ending Date**: 3/31/2019

**Year-to-Date Report**

- **Ending Date**: 3/31/2019

---

**Total Asset Account Ending Balance**

- **Series 1 Total**: $113,968.58
- **Total Asset Accounts**: $113,968.58

---

**Note**: The images show the pages with the content mentioned above.
## Keys to Success
### Do’s & Don'ts

<table>
<thead>
<tr>
<th>Do...</th>
<th>Don’t...</th>
</tr>
</thead>
<tbody>
<tr>
<td>make sure that all vendors for supplies or services are approved in Oracle/Purchasing</td>
<td>Don’t use a rubber signature stamp</td>
</tr>
<tr>
<td>monitor your financial activities by reviewing and signing monthly and trimester reports – reports should be completed by the 15th of each month</td>
<td>Don’t sign your own reimbursement (principal or bookkeeper)</td>
</tr>
<tr>
<td>ensure the Principal opens the bank statement &amp; reviews prior to the bookkeeper completing the reconciliation</td>
<td>Don’t disburse funds without support</td>
</tr>
<tr>
<td>ensure funds are remitted to bookkeeper daily and kept in a safe place (secured drop safe until deposit)</td>
<td>Don’t disburse cash from funds for deposit</td>
</tr>
<tr>
<td>have 3 signatories on checking account (Principal, Vice Principal, Bookkeeper, or Administrator) and ensure all checks issued meet the dual signature requirement</td>
<td>Don’t pay wages directly to employees (M-7-02-School Employees)</td>
</tr>
<tr>
<td>contact Assistant Treasurer Office when changing a signatory on the bank account</td>
<td>Don’t use credit cards, lines of credit, go fund me or Paypal accounts</td>
</tr>
<tr>
<td>periodic vault and safe checks to ensure funds are being deposited in accordance with APM.</td>
<td>Don’t use restricted funds for items other than the intended purpose of the donor</td>
</tr>
<tr>
<td>remove signature authority immediately from the bank account if one of the authorized signatories depart from the school.</td>
<td>Don’t use an unapproved BOE vendor</td>
</tr>
<tr>
<td>read your Accounting Procedures Manual (Revised January 2016) on website</td>
<td>avoid conflicts of interest (see board policy 0400, Ethics Regulations)</td>
</tr>
</tbody>
</table>
Keys to Success

Red Flags

• Negative restricted account balances
• Infrequent deposits to the bank
• Sponsors/or teacher not turning in monetary funds on an MTF
• The bookkeeper accepting funds without an MTF
• Untimely completion of the monthly bank reconciliation
• Proper filing and organization
• Fundraiser that hasn’t been approved by the Principal and Bookkeeper
• Suspected Gofund Me or Paypal Accounts
• Check stock out of sequence
• Missing MTF’s
• Deposit in Transits that are outstanding more than 30 days
• Creditor calling for outstanding payments
Reference Materials and Contact Information

Reference Materials

- School Funds Online

Contacts for Additional Information

Katrina Greene  
Student Activity Fund Support Specialist  
Katrina.greene@pgcps.org

Pamela Hay  
Assistant Controller  
Pamela.hay@pgcps.org

Darrell Haley  
Grants and Financial Management  
dhaley@pgcps.org

J. Michael Dougherty  
Director of Financial Services  
Michael.Dougherty@pgcps.org

Michael Herbstman  
Chief Financial Officer  
Michael.Herbstman@pgcps.org
Questions and Answers