

LSU OFFICE OF ACCOUNTING SERVICES					
204 Thomas Boyd Hall ~ Baton Rouge, LA 70803-2901					
Office: 225-578-3321			Fax: 225-578-7217		
Administration	Accounts Payable & Travel	Bursar Operations	Financial Accounting & Reporting	Payroll	Sponsored Program Accounting
204 Thomas Boyd Front Desk 578-3321 Fax 578-7217	217 Thomas Boyd Front Desk 578-1550 Fax 578-2052	125 Thomas Boyd Front Desk 578-3357 Fax 578-3969	204 Thomas Boyd Front Desk 578-3321 Fax 578-7217	204 Thomas Boyd Front Desk 578-3321 Fax 578-7217	240 Thomas Boyd Front Desk 578-5337 Fax 578-7217

Who We Are and What We Do

The Office of Accounting Services performs accounting, reporting, and record keeping functions for LSU, LSU Law Center, LSU AgCenter, LSU at Alexandria, LSU at Eunice, LSU System Office, and Pennington Biomedical Research Center. **Elahe Russell** is **Associate Vice President for Accounting Services & Controller** and reports to Kimberly Lewis, Executive Vice President & Chief Administrative Officer. The Associate Vice President & Controller is responsible for overall management of the office and accounting for all financial transactions in accordance with applicable State and Federal laws as well as University regulations, policies, and procedures.

The Office of Accounting Services has approximately 80 employees and 30 student workers organized into the divisions above. Each division is described on the back of this page and an alphabetized **Services Index** below provides contact information for specific issues.

Services Index											
Description			Description			Description					
Name	Ext		Name	Ext		Name	Ext		Name	Ext	
A			Letters of Credit - SPA	Jaime Estave	8-2204	Billings	Falynn Serio	8-2139			
Account Numbers (New)			M				Casey Cohoon	8-6327			
Restricted	Hope Rispone	8-7462	Microfilm	Brenda Wright	8-1439		Susan Buzbee	8-4762			
University Foundation	Keri Tweed	8-2032	Microfische	Brenda Wright	8-1439		Matthew Coldiron	8-6913			
Unrestricted	Tommy Smith (B&P)	8-1231	MOT Accounts	Danielle Lavergne	8-3847		Kelli Speyrer	8-5443			
Accounts Receivable - SPA			N				Tanner Thibodeaux	8-2435			
	Jessica Leblanc	8-2144	Nonresident Alien Payments/Procedures				Tina Constantin	8-1430			
ACH Payments (Incoming)	Stephanie Laquerre	8-1450	(Non-employee)	Jessica Hodgkins	8-1541	Budgets	Allyson Alexander	8-3786			
Archive Requests	Brenda Wright	8-1439	P				Jessica LeBlanc	8-2144			
AS Forms	Danita King	8-1432	Participant Payments	Jessica Hodgkins	8-1541		Keri Tweed	8-2032			
AS Newsletters & Website	Danita King	8-1432		Valery Sonnier	8-1531	Closings	Janet Parks	8-4878			
B			Payroll			Cost Sharing	Kristy Donald	kdonald1@lsu.edu			
Bank Recon	Stephanie Laquerre	8-1450	Commitments	Kade Kieschnick	8-2026	Cost Transfers/Corrections	Janet Parks	8-4878			
Billings (see SPA)			Direct Deposit	Jacanda Martin	8-2128	Deposits	Henri Smith	8-2137			
Board of Regents			Fringe Benefits	Kiana Bradley	8-1530	Distribution	Henri Smith	8-2137			
Budget Adjustments			Garnishments	Chandra Daniel	8-4844	Effort/Gifts	Veronica Brooks	8-3706			
Sponsored Programs	Jessica LeBlanc	8-2144	GA's	Kiana Bradley	8-1530	Financial Reports	Janet Parks	8-4878			
	Keri Tweed	8-2032	Insurance	Katie Maglone	8-2161	Space Survey	Laurie Wales	8-2016			
Other	Tommy Smith (B&P)	8-1231		Rhett Sabadie	8-6207	Sponsors	Tanya Jackson	8-3371			
Budgets			Insurance Deductions & LWOP			Student Jobs in Acct Svcs	Danita King	8-1432			
Sponsored Programs	Jessica LeBlanc	8-2144		Anne Landry	8-6242	Supplier Payments					
Unrestricted	Helen Reaux (B&P)	8-1253	Insurance - Retirees	Caleb Brown	8-6205	Direct Charge	Jessica Morris Prather	8-1536			
Business Managers' Meetings			Nonresident Alien Tax Treaties			Purchase Orders	Jessica Hodgkins	8-1541			
	Patrice Gremillion	8-3366		Candice Lockwood	8-2023	T					
C				Yolanda Clark	8-2592	Tax Exempt Cert's (Sales Tax)					
Checks			PAP, OTP, PIA	Lorin Oliver	8-8670		Deana Clement-Delage	8-1539			
Cancelled/Stop Payments			Professional & Academic	Lorin Oliver	8-8670	Teacher Tuition Exemptions					
	Stephanie Laquerre	8-1450		Kiana Bradley	8-1530		Tanya Jackson	8-3371			
Check Requests	Jessica Morris Prather	8-1536	Retirement Averages/Refund Requests			Training	<i>See AS Newsletter or HRM Website</i>				
	Deana Clement-Delage	8-1539		Kade Kiesnick	8-2161	Travel	Kathleen Patrick	8-3699			
Check Copy	Stephanie Laquerre	8-1450	Social Security/Medicare Tax				Vacant	8-3698			
Lost	Stephanie Laquerre	8-1450		Candice Lockwood	8-2023		Jonathan Fresina	8-3672			
Supplier Refunds	Valery Sonnier	8-1531	Student Payroll	John Pilgrim	8-1457		Caitlin Cox	8-6052			
Centrally Billed Accounts (CBAs)				Casey Forbes	8-2019		Jennifer Driggers	8-1538			
	Jennifer Driggers	8-1538	Summer School Pay	Lorin Oliver	8-8670	U					
Closings			Tax Shelter Annuities	Yolanda Clark	8-2592	Unclaimed Property	Stephanie Laquerre	8-1450			
Entries	Hope Rispone	8-7462	Time & Absence	HRM	8-8200	University Cashier	Natasha Porch	8-3376			
Yearend	Hope Rispone	8-7462	Wage Payroll	Jacanda Martin	8-2128	W					
Yearend - AP & Travel	Patrice Gremillion	8-3366		Casey Forbes	8-2019	W-9 Requests	Brenda Wright	8-1439			
Complaints	Elahe Russell	8-1639	Perkins Loan	Tamela Dickerson	8-3092		Desiree Esnault	8-0397			
Credit Card Merchants	Daniel Butcher	8-3377		Kattie Gregoire	8-6634	Wire Transfers	Jessica Hodgkins	8-1541			
D				Rosalyn Lacey	8-5898		Maci Jones	8-1620			
Declining Balance Cards	Valery Sonnier	8-1531	Petty Cash	Stephanie Laquerre	8-1450	Wires (Incoming)	Stephanie Laquerre	8-1450			
Deferred/Prepays	Laurie Wales	8-2016	PO Alterations	Procurement	8-2176	Workday Reports					
Deposit Accounts	Jennifer Richard	8-1454	Prepaid/Deferred	Jennifer Richard	8-1454	Accounts Payable	Angie Mann	8-3761			
Disaster Accounting	Janet Parks	8-4878	Project Accounting	Hope Rispone	8-7462	FAR	Laurie Wales	8-2016			
E			R			Payroll	Katie Maglone	8-2161			
Employee Reimbursement	DeAnna Landry	8-8593	Receipts			SPA	Pamela Prince	8-3956			
Encumbrances - Liquidations/Corrections/Inquiries			Purchase Orders	Jessica Hodgkins	8-1541	STAFF CONTACTS					
	Jessica Hodgkins	8-1541	Reconciliation (Accts/Ledgers)	Hope Rispone	8-7462	Administration					
Encumbrances - Salary	Kade Kieschnick	8-2026	Records Retention	Brenda Wright	8-1439		Elahe Russell, Associate Vice President	8-1639			
Exemptions - Sponsored Programs			Reporting Tools	Jennifer Richard	8-1454	Accounts Payable & Travel Division					
	Janet Parks	8-4878	Returned Checks/Bank Drafts	Danielle Lavergne	8-3847		Patrice Gremillion, Director	8-3366			
F			S				Jennifer Driggers, Assoc Dir	8-1538			
Fellowships	Janet Parks	8-4878	Security Access Request				Valery Sonnier, Assoc Dir	8-1531			
G			ABS, SAE	Melanie Powell	8-3378		DeAnna Landry, Asst Dir	8-8593			
Gifts	Veronica Brooks	8-3706	DIR, GLS, IPM, RCN	Elahe Russell	8-1639		Kathleen Patrick, Asst Dir	8-3699			
I			INS, PAY	Karen Jenkins	8-1638		Jessica Hodgkins, Asst Dir	8-1541			
Imaging	Brenda Wright	8-1439	FMS	Elahe Russell	8-1639	Bursar Operations Division					
Internal Transactions (ITs)			TIS	Melanie Powell	8-3378		Melanie Powell, Director	8-3378			
	Jennifer Richard	8-1454	Shredder	Brenda Wright	8-1439		Rosalyn Lacey, Asst Director	8-5898			
Invoices			SPA	Keri Tweed	8-2032		Perkins Loan Collection	8-3092			
Construction	Austin Ledet	8-1545	Account Numbers	Jessica LeBlanc	8-2144	Financial Accounting & Reporting Division					
Direct Charge	Jessica Morris Prather	8-1536		Keri Tweed	8-2032		Hope Rispone, Director	8-7462			
	Jessica Hodgkins	8-1541	Accounts Receivable	Jessica Leblanc	8-2144		Laurie Wales, Assoc Dir	8-2016			
Purchase Order	Austin Ledet	8-1545	Billings	Nekisha Cobb	8-1783		Jennifer Richard, Asst Dir	8-1454			
	Maci Jones	8-1620		Emily Richards	8-2140	Payroll Division					
	Jessica Hodgkins	8-1541		Janet Parks	8-4878		Karen Jenkins, Director	8-1638			
Special Meals	Arlyn Becnel Gamble	8-3697		Morgan Burkhalter	8-0750		Katie Maglone, Assoc Dir	8-2161			
L				Devyn Singleton	8-3831		Yolanda Clark, Assoc Dir	8-2592			
LA State/City Sales Tax	Jessica Hodgkins	8-1541		Bronson Hopkins	8-3110	Sponsored Program Accounting Division					
LaCarte P-Card Auditors	DeAnna Landry	8-8593		Pamela Prince	8-3956		Jaime Estave, Director	8-2204			
	Theresa Oubre	8-1543		Lakedra Fisher	8-4879		Janet Parks, Assoc Dir	8-4878			
	Christian O'Brien	8-1544		Chantel Brown	8-1625		Keri Tweed, Assoc Dir	8-2032			
LaCarte P-Card Enrollment				Culley Shannon	8-6771						
	Jessica Hodgkins	8-1541									

ADMINISTRATION

Administration (ADM) consists of all Distribution/Front Desk and Imaging personnel. Distribution/Front Desk personnel are responsible for printing and distributing checks. Additionally, this section is responsible for the sorting and distribution of all incoming and outgoing mail of Accounting Services.

Imaging manages all document imaging activities related to responsibility for the physical maintenance and custody of University financial documents in accordance with approved record retention schedules. Imaging activities include the organizing, indexing, processing, reproduction, filing, retrieving, distribution, imaging, preservation and disposal of documents and records.

ACCOUNTS PAYABLE & TRAVEL

This division processes all disbursement requests other than payroll, is responsible for paying invoices for goods and services furnished by the University by companies and organizations. Accounts Payable (AP) & Travel issues travel advances, reimburses authorized travel expenses, issues checks for credit balances on student accounts, sales taxes, consultant fees, registration fees, plant fund payments for construction and renovation, non-employee nonresident alien payments, and all other University disbursement obligations, with the exception of payroll.

AP administers the LaCarte Procurement Card program and audits all purchases for compliance with University and State procurement regulations. AP provides training and support for Christopherson Business Travel (CBT) Concur Online Booking System.

AP ensures compliance with Federal regulations regarding payments made to or fee exemptions processed on behalf of international nonresident alien students and payments made to visiting non-employee nonresident alien scholars. AP administers tax withholding on payments and establishes student Accounts Receivable as required by Federal law. AP monitors and ensures compliance with income tax treaty benefits claimed by international students and visitors.

AP manages the control and clearance of prior year purchase orders, maintains the retainage account for construction projects, processes journal vouchers for correction of unrestricted and auxiliary ledgers, prepares 1099 and 1042 income forms for payments to non-employees and nonresident aliens, and prepares various reports as required by the University and the State.

BURSAR OPERATIONS

This division is the primary service unit for managing students' financial records. Bursar Operations also assists and serves the University's colleges and departments, faculty and staff, parents and guardians, the general public, private and corporate businesses and organizations, and federal and state agencies in performing their financial responsibilities.

Services include, but are not limited to:

- Billing, collection and reconciliation of student and non-student Accounts Receivable
- Preparation and distribution of student registration fee bills
- Coordination of all aspects of student registration
- Distribution of financial aid, scholarships, fellowships and sponsorships
- Collection of student organization deposits and the distribution of those funds to the appropriate student organizations

Bursar Operations has the overall responsibility for maintaining and updating the Advanced Billing System (ABS) and the Treasury Information System (TIS). ABS housing the fee schedules, exemptions and awards for students and validates each student's eligibility for those exemptions and awards. That information is then combined with the student's course selections made through myLSU to calculate the total tuition and fees due for students from which Fee Bills are generated. The TIS system houses the student account history and the accounting information for each Accounts Receivable transaction for more than 50,000 accounts and feeds that information nightly through an integration to Workday.

FINANCIAL ACCOUNTING & REPORTING

A primary responsibility of the Financial Accounting and Reporting (FAR) division is the maintenance of the GLS in which all of the University's financial data is processed and stored. GLS entries are balanced and released daily by FAR, and key elements of the GLS (i.e. object codes, project tables, etc.) are established and maintained by FAR. The division monitors all general ledger transactions, all transactions within the plant, endowment, restricted (other than sponsored programs), and agency funds. In addition, FAR approves and establishes on the Chart of Accounts all new accounts related to these funds.

The division assesses cash flow requirements and manages LSU's investment program, monitors the collateralization of all investments, records all investment transactions, and maintains the Investment Portfolio Management (IPM) System. FAR also coordinates the issuing of bonds for University projects financed with self-generated funds, manages the accounting for all capital construction, and handles all long-term debt accounting records.

FAR reconciles the University General Fund Bank Account including wire transfers, deposits and Payroll & AP checks written. Other duties include stop payments, processing reissues, check copy requests, all checks returned in the mail and unclaimed property.

FAR's responsibilities also include management of the fiscal yearend closing process, preparation of all financial statements, and coordination of the Legislative audit. Two official University reports - the "LSU Financial Report" and the "Supplement to the Financial Report" - are published online annually by FAR. Numerous other reports and the University's tax return are issued by the division. FAR also handles calculations for the annual Fringe Benefit Rates as well as the Facilities and Administrative Costs study for the University.

PAYROLL

The Payroll (PAY) division processes salary & wage payments for all employees – academic, administrative and professional, classified, students and graduate assistants – and accounts for the salary and wage expenditures by budgetary unit. Payroll administers payroll deductions required by law – federal and state income tax withholding, medicare and social security taxes and retirement contributions, federal and state tax levies, garnishments and child support – as well as employee-authorized deductions such as health & life insurance premium deductions and supplemental retirement account contributions.

Payroll monitors and ensures compliance with income tax treaties between the United States and foreign countries for all nonresident alien employees.

Payroll's Insurance section maintains tax sheltered premium amounts for the LSU Flexible Benefits Plan as well as the records for employee and retiree group insurance coverage and premium deductions.

The Disbursements section of Payroll processes all federal and state tax deposits and payroll tax returns, submits retirement contributions and the employer match with monthly reports of earnings to all retirement systems, and processes payment for all other payroll deductions.

SPONSORED PROGRAM ACCOUNTING

Sponsored Program Accounting (SPA) is responsible for the post-award administration of sponsored programs (federal, state, local and private grants, contracts, and cooperative agreements). SPA establishes and maintains sponsored program accounts, budgets funds upon receipt of sponsored agreements, prepares billings and requests for reimbursement, receives and records payments, records gifts made to LSU, monitors collection of payments from sponsors, prepares financial, property and patent reports, and processes sponsored program budget adjustments and expenditure transfers.

SPA also administers Effort Certifications for the documentation of effort and salary on sponsored projects.