

# **A C K N O W L E D G M E N T S**

## **REPORT PREPARED BY**

Department of Administrative Services - **Janet Phipps**, Director  
State Accounting Enterprise - **Calvin McKelvogue**, Chief Operating Officer  
**Julie Marasco**  
GAAP Implementation Section - **Lisa Dooly**, CPA  
**Marilyn Hanson**, CPA  
**Kimberly Knight**, CPA  
**Richard Schoeppner**, CPA

## **ADDITIONAL ASSISTANCE PROVIDED BY**

Department of Management - **Joel Lunde**  
**Mike Hahn**



Iowa Department of Administrative Services  
State Accounting Enterprise  
Hoover State Office Building  
Des Moines, IA 50319  
Phone: 515-281-4840  
<https://das.iowa.gov/state-accounting>



Printed on Recycled Paper