

HEATHER A. HUBER-GRAY

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ACCOMPLISHMENTS

- Over thirty (30+) plus years of Accounting/Finance (GAAP Principles), (FASB) (GASB 34 Regulation) and auditing experience including organizational management with hiring practices and objectives such as, workforce development, analysis, economic development, strategic planning, budgeting, disciplinary actions, recruitment, compensation and benefits, performance development and evaluations. financial statements preparation and reporting, organizing and time management.
- Accounting and auditing experience with strong audit/analytical skills and experience in the preparation of audits, conducting audits, reporting of findings, presenting irregularities to appropriate personnel with analysis of suggested improvements and creation of financial statements for the unqualified audit performed externally.
- Excellent Finance experience with financial and budget preparation and reporting, organizing economic development for businesses, variance analysis, project management, preparation Single Audit and Financial reporting, retention and expansion, financial assistance including: fixed assets, strategic planning, finance budgetary operations, general ledger accounting and finance, Accounting/Finance skills include, but not limited to, month-end closing, monthly financial statements, presentations of financial statements, data analytics, financial studies, grants and contracts, proformas and analysis of existing/proposed business entities, profit/loss statements, balance sheets, budgeting, tax compliance, internal auditor experience, audit support (external/internal) and other financial reporting.

EDUCATION

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| Master's Degree in Organizational Management University of Phoenix, Phoenix, Arizona | 2001 |
| Bachelor of Science Degree in Business Administration (Accounting emphasis) University of Mary, Bismarck, North Dakota | 1987 |
| Lean Six Sigma Green Belt Certification, Scottsdale, Arizona | 2015 |
| PMP Project Management Certification, Phoenix, Arizona | 2018 |
| Career Coach Certificate, Arizona | 2022 |

COMPUTER EXPERIENCE

SAP Accounting Software, SAP Business Intelligence (BI), ECM Record Management, Access, Platinum, AS400, Infinium, MS Office, Lotus 123, Great Plains, Bally SDS Slot System, Casino Data Systems (CDS), PeopleSoft, Oracle (11i/R12), Fundware, HDS (Housing Data Systems), Microsoft Dynamics, Blackline, Hyperion, Zoom, Microsoft Office and Teams.

PROFESSIONAL EXPERIENCE

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| Dacotah Sky Consulting, LLC Heather Gray, Owner | October 2002 to Present Phoenix, Arizona |
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| Salt River Project (SRP) Utility | March 2016 to May 2022 | Tempe, Arizona |
| LEAD SR. Financial Analyst/Accountant - RETIRED | | |

Responsibilities: Assisted in the operations of the Distribution & Telecom Operations (DTO) as well as Water Strategic Operations Services providing leadership, training and teamwork with four (4) other Analysts; responsible for processing, reporting and trend analysis; prepared presentations of financials reporting requirements; prepared budgets for O&M and Capital, forecasting, and variance analysis explanations, prepared cost performance analysis and presented to Department Management regarding results, assisted with the development and implementation of strategic goals and objectives; provided proper accounting and guidance to all departments of Salt River Project ensuring integrity of all proprietary financial transactions and adhering to the GAAP; provided process improvement opportunities and "Best Practices"; ensured Month-end close function was completed on time. An instrumental part of the SRP's Corporate Initiative providing quarterly managerial and fiscal year budget reports for Senior Executives; other projects assigned using analytical studies, evaluations, presentations and end result solutions, if necessary.

Responsibilities: Assisted in the operations of the General Ledger Reconciliation Department providing leadership and teamwork with twenty (20) Finance Team members; responsible for variance analysis on the P&L statements, ensured all expense transactions within the P&L statements were reviewed and approved per the Annual Budget Proforma; responsible for general accounting month-end closing "Best Practices"; reviewed, verified and approved the monthly bank and balance sheet reconciliations ensuring accuracy at all times; established, maintained, assessed, and approved the general ledger balance sheet accounts, etc.; prepared for and assisted with both external and internal audits for First American Title Insurance Co.; managed the overall General Ledger function for First American Financial Services Center with over 2000 general ledger accounts to reconcile. Ensured month-end close function is completed by Day+3.

Accounting Supervisor – Cash Management

May 2007 to April 2013

Responsibilities: Assisted within operations of the General Ledger Reconciliation Department providing leadership and teamwork with nine (9) Finance Team members as well as our Offshore Team; provided proper accounting and guidance to all departments of First American Title Insurance Co. ensuring integrity of all cash transactions and adhering to the GAAP principles; verified the monthly bank reconciliations ensuring accuracy at all times; established, maintained, assessed, and reconciled the general ledger cash accounts; prepared for and assisted with both external and internal Bank Account audits for First American Title Insurance Co.; managed the overall Cash Management team reconciling over 600 bank accounts. No SOX Compliance findings for Cash Management for the past 6 years.

Salt River Pima Maricopa Indian Community (SRPMIC) Oct. 1997 to Oct. 2006 Scottsdale, Arizona
GL Accounting Manager

June 2005 to October 2006

Responsibilities: Oversaw the operations of the General Ledger and Per Capita Departments providing leadership, mentoring and supervision to nine (9) Finance Team members; responsible for general accounting month-end closing "Best Practices"; maintained, and verified the monthly bank and balance sheet reconciliations ensuring accuracy at all times; established, maintained, and reconciled the general accounting departments fixed assets, general ledger, prepays, strategic planning, finance budgetary operations, financial reporting (CAFR and Single Audit reporting), and tax programs applying the GAAP principles of Accounting and GASB 34; Claims processing and accounting; established and processed the 1099's and tax procedures by entering, auditing, updating database and financial systems to reflect the correct customer information and compliance with all tax laws; year-end audit activities including preparation of explanatory schedules, provision of requested backup and year-end reconciliations; responsible for financial reporting preparation.

Finance/Audit Manager

August 2003 to June 2005

Responsibilities: Supervised four (4) Finance Staff; established, maintained, and reconciled the Finance Departments fixed asset, general ledger, prepays, balance sheet reconciliation's, general ledger accounts, strategic planning, finance budgetary operations, audit preparation/support and financial reporting (CAFR and Single Audit reporting), and tax programs for the Housing Division applying the GAAP principles of accounting and GASB 34; developed programs for grants (NAHASDA) and contracts and processed them; Claims processing and accounting established and processed the W2, 1099's and tax procedures by entering, auditing, and changing the database to reflect the correct customer information for the Housing Division and ensuring compliance with all tax laws; responsible for month-end closing including: inventory, fixed assets, prepays, accounts payables and receivables, journal entries, P & L Statement disbursement, NAHASDA reporting requirements, tax credit partnership reporting and general ledger reconciliations for the Housing Division.

Staff Accountant

March 1999 to June 2003

Responsibilities: Supervised six (6) direct Accounts Payable and Payroll Staff; established, maintained, and reconciled the Finance Departments fixed asset, general ledger, prepays, vault reconciliation, general ledger accounts, strategic planning, finance budgetary operations, account reconciliation's, financial reporting, and tax programs applying the GAAP principles of accounting; developed programs for grants and contracts and processed them; established and processed the W2G's, 1099's and 1042S tax procedures by entering, auditing, and changing the database to reflect the correct customer information for both Casinos; established the development of the Tax Withholding procedures and performed the necessary procedures to ensure that both Casinos were in compliance with all tax laws and Title 31 Regulations; responsible for month-end closing including: inventory, fixed assets, prepays, accounts payables and receivables, journal entries, P & L Statement disbursement, and general ledger reconciliation for both Casinos.

Responsibilities: Safe guarded all assets and assisted in investment funding; ensured compliance of internal controls as required by the Community, State, and Federal Agencies; responsible for preparation of all audits and reports with all Community, State, and Federal Agencies; administrated the operation and supervision of forty (40) plus direct employees, for the Finance, Cage, Vault, Purchasing, and Count Room Departments; developed programs for grants and contracts and processed them; assigned, coordinated, scheduled, and reviewed the work staff; reviewed all financial reports including, but not limited to, monthly financial statements, reporting required by various lease and management agreements and other reporting requirements applying the GAAP principles of accounting; prepared financial studies, strategic planning, finance budgetary operations, proformas, and analysis of existing and proposed business entities; interpreted financial reports, profit and loss statements, balance sheets, and other financial reports for management and Board of Directors; prepared short and long range business assumptions and financial projections on special projects; prepared operating and construction budgets in a timely manner for Casino operations; assisted with the assessment of economic impact of proposed transactions; observed competitive operations and prepared financial comparisons to the Casino Arizona at Salt River's existing or proposed operations; hired local and out of state vendors for goods and services for the Casino.

Prior Work Experience

SR. Internal Auditor
Prairie Knights Casino

June 1992 to September 1996
Ft. Yates, North Dakota

Responsibilities: Established the start-up of Casino's audit department Safe guarded all assets and assisted in investment funding; ensured compliance of internal controls as required by the Community, State, and Federal Agencies; responsible for preparation of all audits and reports with all Community, State, and Federal Agencies; and reviewed the work staff; reviewed all financial reports including, but not limited to, monthly financial statements, reporting required by various lease and management agreements and other reporting requirements applying the GAAP principles of accounting; prepared financial studies, strategic planning, finance budgetary operations prepared short and long range business assumptions and financial projections on special projects; assisted with the assessment of economic impact of proposed transactions; observed competitive operations and prepared financial comparisons for the Casino.

SR. Internal Auditor
Security Savings & Loan

March 1988 to May 1992
Scottsdale, Arizona

Responsibilities: Safe guarded all assets and assisted in investment funding; ensured compliance of internal controls as required by the Community, State, and Federal Agencies; responsible for preparation of all audits and reports with all Community, State, and Federal Agencies; administrated the operation and supervision of all monthly financial statements, oversaw 30+ branch audits, reporting required by various lease and management agreements and other reporting requirements applying the GAAP principles of accounting; prepared financial studies, strategic planning, finance budgetary operations, proformas, and analysis of existing and proposed business entities; interpreted financial reports, profit and loss statements, balance sheets, and other financial reports.

REFERENCES UPON REQUEST