

**YAVAPAI COUNTY EDUCATION SERVICE AGENCY  
FISCAL SERVICES DIVISION**

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**RESOURCE FOR SCHOOL DISTRICT PERSONNEL**



Mr. Tim Carter  
Yavapai County Superintendent of Schools  
July 2021

**YAVAPAI COUNTY EDUCATION SERVICE AGENCY  
FISCAL SERVICES DIVISION**

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**RESOURCE FOR SCHOOL DISTRICT PERSONNEL**

The information contained in this manual is current as of July 2021

*Revisions may be required between publications*

Yavapai County Education Service Agency  
Fiscal Services Division  
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# **INTRODUCTION**

The purpose of this manual is to provide information to assist in the coordination of fiscal procedures between the school district business offices and the Yavapai County Education Service Agency fiscal services division.

## **Mission:**

**The Yavapai County Education Service Agency provides quality leadership, services, and support in response to identified and anticipated needs that will ensure the highest quality education for students.**

## **Vision:**

**The First Choice for Educational Services**

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## CONTACT LIST

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# SUMMARY OF RESPONSIBILITIES

## [Renee Raskin \(928.442.5141\)](#)

Chief Deputy to Superintendent  
Office liaison for county departments  
Budget assistance  
Tax rate assistance  
Elections assistance  
County office budgets/AFR  
Budgets and AFRs for very small districts  
General School Fund, School Reserve Fund  
Forest Fees, Taylor Grazing, Indirect Costs  
Additional State Aid to Education  
County office personnel supervision

## [Jenn Nelson \(928.442.5138\)](#)

Administrative Assistant to Superintendent  
Certified Election Officer  
Office liaison for Governing Boards  
Yavapai County Spelling Bee/Holiday Card Coordinator  
Countywide Admin. Meeting Coordinator  
Administrative Assistant for the:

- Forest Fee Management Association
- Yavapai County Education Technology Consortium
- Milestones Project
- Granite Mountain Hotshot Memorial Education Fund
- Gardner Family Teacher Scholarships
- Yavapai County Education Foundation

## [Allison Hargrove \(928.442.5143\)](#)

All districts' revenue deposits  
Reconcile monthly treasurer statements  
School business contact for:

- Crown King ESD
- Forest Fee Management Association
- Yarnell ESD
- Yavapai Accommodation School District
- Home School Registrar
- Transmittals
- Certification

## [Ann Larm \(928.442.5144\)](#)

County liaison with Treasurer  
Treasurer Transfers  
Journal Entries  
Reconciles Treasurer Monthly Statements  
Indirect Costs billing  
Grant completion reports  
District budget data entry  
District AFR approval  
Visions software & general technical support

## [Sabrina Robinson \(928.442.5145\)](#)

Validates vouchers  
Certification  
Prints warrants  
Records Management  
Bank Statements for small districts  
School Business Contact for

- Hillside ESD
- Skull Valley ESD

## [Anthonette Garcia \(928.442.5140\)](#)

School business contact for:

- Kirkland ESD
- Mountain Institute JTED
- Williamson Valley ESD
- Congress ESD (payroll only)

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# TABLE OF CONTENTS

**Fiscal Services Staff** iii

**Staff Responsibilities** iv

## **CHAPTER 1**

### **PAYROLL**

Preparing/Submitting Payroll Vouchers 2

Payroll Deadlines 3

Certification 3

Withholdings Verification Worksheet 4

Quarterly IRS Reports 4

Year End Balancing of Contracts 5

## **CHAPTER 2**

### **ACCOUNTS PAYABLE**

Preparing/Submitting Accounts Payable Vouchers 6

Encumbrances 7

Adjusting Journal Entries 7

Authorized Interfund Transfers 8

Voids, Stop Payments, Duplicate Warrants 8

## **CHAPTER 3**

### **TREASURER**

Monthly Balancing 10

Treasurer Receipts 11

Treasurer Reports 12

## **CHAPTER 4**

### **GRANTS MANAGEMENT**

Cash Management/Completion Reports 13

## **CHAPTER 5**

### **BUDGETS**

Budget Guidelines 15

## **CHAPTER 6**

### **ELECTIONS**

School Budget Overrides 16

School Bond Elections 17

Governing Board Elections 17

Governing Board Appointments 18

Governing Board Recall Elections 18

**Calendar Guide** 19

**Source Guide** 29

## **PAYROLL**

### *Section 1 – Preparing and Submitting Payroll Vouchers*

This section will assist school district office personnel with successfully preparing and submitting payroll vouchers to the Yavapai County Education Service Agency’s Fiscal/Elections office (YCESA) and meeting related deadlines.

- Payroll vouchers require a majority of board member signatures and one district administrator signature before payroll warrants will be released to the school district. The CSO will accept faxed/ e-mailed signature pages for processing of vouchers. The Governing Board may not authorize an individual to sign vouchers on his/her behalf. A proxy signature on vouchers is not allowable by law.
- An administrator who signs the vouchers must be approved by the Governing Board as an authorized signer for the school district.
- Please verify there is sufficient cash and/or budget in cash or budget controlled accounts before processing warrants from these funds.

*Cash Controlled Account – An account that requires sufficient cash available in that fund at the time the expense is requested*

*Budget Controlled Account – An account that requires sufficient budget capacity in that fund at the time the expense is requested.*

- Please post payroll vouchers in a timely manner after they have been processed by the YCESA.

## ***Section 2 – Payroll Deadlines***

This section will assist school district office personnel with meeting necessary deadlines for payroll

- In order for the YCESA to meet the needs of all twenty-four school districts, payroll vouchers must be submitted to this office in a timely manner. The YCESA must draw warrants in the order vouchers are received and filed. The YCESA is statutorily required to process them in the order in which they arrive at the YCESA office. The YCESA has a goal of always turning vouchers around within three days, do NOT plan on a one-day turn-around time for every voucher. A.R.S. §15-304.
- Please ***send the FTP file to the county office at the same time that the cover page is faxed/emailed*** so that the YCESA has all the information needed to process vouchers.
  - If payroll is not successfully submitted\* to and received by the YCESA in a timely fashion, warrants may not be processed in time for a district's pay day. If adjustments need to be made to a file, it is the obligation of district personnel to be available. We do everything in our power to meet your payday deadlines.

***\*Successfully submitted - Submitted and accepted with no revisions required***
- Direct Deposit must be de-activated on termination balance of contract payrolls.

## ***Section 3 – Certification***

This Section will assist school district office personnel in understanding certification requirements of the YCESA.

Yavapai County Education Service Agency has a responsibility to monitor certification among school district personnel per A.R.S. §15-302.A.9

- Certification renewal is the responsibility of each **individual**. Payrolls will not be processed for teachers/administrators whose certification has expired. All educators must register their current certificates with the YCESA. A.R.S. §15-302
- It is the **school district's** responsibility to track the number of days a substitute is teaching in its district.
  - An emergency substitute teacher may only teach 120 days (with an emergency substitute certificate) within a fiscal year. An emergency substitute teacher may only teach within a school district that an emergency employment situation exists. An emergency substitute teacher may not be assigned a contract teaching position and may only teach in the temporary absence of a regular contract teacher.
  - A regular substitute teacher may only substitute in the temporary absence of a regular contract teacher and shall not be assigned a regular teaching position. The regular substitute teacher shall be limited to 120 days teaching in the same school within a school year



## ***Section 4 – Withholdings Verification Worksheet***

This section will assist school district office personnel in verifying accuracy of withholdings.

- After processing payrolls using Infinite Visions software, please complete the Withholdings Verification Check List. This includes the Labor Summary Report, the Pre-Check Listing, the Arizona State Retirement System Contribution Summary Report and the Payroll Journal Totals Report to complete the Withholdings Verification Check List. (Note): The Payroll Journal Totals Report will print before closing the payroll file. When asked “Do you want to print pre-payroll reports?” select yes and then select Payroll Journal Totals.
- Please verify the accuracy of the Check List and be sure that the report is in balance. If the Check List is not in balance, there is a problem with the payroll, and the voucher should not be sent to the YCESA until the problem is resolved and the Check List is balanced.

## ***Section 5 – Quarterly IRS Reports***

This section will assist school district office personnel in complying with guidelines for submissions of quarterly reports. YCESA does not file quarterly reports for each school district. This information is provided only for the convenience of district personnel.

Please post the final quarterly payroll to the general ledger before running quarterly reports.

- Short term disability should be paid quarterly (employer’s portion of short term disability must be paid within the respective quarter of the statement date).
- All payroll warrants that need to be voided must be voided within the same quarter that they were originally paid.
- Please check quarterly reports for:
  - duplicate social security numbers
  - correct federal and state taxes
  - accuracy of retirement and long term disability
  - name changes
- Run unemployment and state compensation reports before submitting quarterly reports.

### Payroll Tax Reminders:

- A good source of information regarding payroll taxes can be found in IRS Publication 15 (Rev. February 2021); Circular E, Employers Tax Guide. [www.irs.gov/pub/irs-pdf/p15.pdf](http://www.irs.gov/pub/irs-pdf/p15.pdf)
- Before December 1: New Forms W-4. Remind employees to submit a new form W-4 if their withholding allowances have changed or will change for the next calendar year.
- Near the end of each calendar year, it is helpful to include a note in each employee’s paycheck asking them to verify their mailing address so that there is record of a correct address for mailing W-2 forms.
- On December 31: Form W-5 Earned Income Credit advance payment certificate expires. Eligible employees who want to receive advance payments of the earned income credit must file a new Form W-5 with the school district payroll office.
- By February 15: New Form W-4 for Exempt Employees: Please ask for a new Form W-4 from each employee who claimed exemption from income tax withholding from the prior calendar year. The prior year form expires on February 16. If the employee does not file a new form with the district by February 16, withhold taxes at the single rate with zero allowances.

- Per IRS Fall 2004 Newsletter: It is appropriate to ask an employee to see and photocopy his/her social security card so that the name and social security number can be verified with what has been entered in payroll records. This information will eventually be required to ensure federal and state payroll reporting (such as Form W-2) is correct. Accuracy ensures that employees can get all the benefits they are entitled to such as unemployment insurance and eventual retirement payments and social security benefits. It also ensures that the district won't receive notices of errors and potential penalties.

## ACCOUNTS PAYABLE

### *Section 1 – Preparing and Submitting Accounts Payable Vouchers*

This section will assist school district office personnel with successfully preparing and submitting accounts payable vouchers to the CSO and meeting necessary deadlines.

- Accounts payable vouchers require a majority of board member signatures and one district administrator signature before warrants will be released to the school district. The CSO will accept faxed/e-mailed signature pages for processing of vouchers.
- The Governing Board may not authorize an individual to sign vouchers on his/her behalf. Proxy signatures on vouchers are not allowable by law.
- An administrator who signs the vouchers must be approved by the Governing Board as an authorized signer for the school district.
- Payroll vouchers take precedence over expense vouchers and will be processed before expense vouchers. Please ***send the FTP file to the county office at the same time that the cover is faxed/e-mailed*** so that the CSO will have all the information needed to process vouchers on a first come, first served basis.
- Please post accounts payable vouchers in a timely manner after they have been processed by the county.
- Please verify there is sufficient cash and/or budget in cash or budget controlled accounts before processing warrants from these funds.

***Cash Controlled Account – An account that requires sufficient cash available in that fund at the time the expense is requested***

***Budget Controlled Account – An account that requires sufficient budget capacity in that fund at the time the expense is requested.***

## *Section 2 – Encumbrances*

This section will assist school district office personnel in successfully filing the Advice of Encumbrance form in a timely manner.

*Encumbrances – Encumbrances are obligations that a school district may have but have not yet been paid for (example: unpaid purchase orders)*

- At the close of the budget year, districts may encumber funds and must file an Advice of Encumbrance form. The Advice of Encumbrance form is due to the YCESA by June 30th. Blank forms can be requested and sent through YCESA. After June 30, prior year vouchers will not be processed without an Advice of Encumbrance on file at the YCESA.

## *Section 3 – Adjusting Journal Entries*

Section 3 will assist school district office personnel in successfully entering journal entries and importing/exporting entries between the school district office and the YCESA.

*Adjusting Journal Entries – A manual entry made to the general ledger*

- Please call **Ann Larm** at 928.442.5143 with questions regarding journal entries.
- A journal entry is a manual entry that is made to the general ledger. For instance, if an expense is paid using an incorrect code, a journal entry can be entered to credit the account where it was paid from and charge it to the correct account.

### **Example:**

- A regular education classroom teacher purchased office supplies at Office Depot. It was charged to 001.100.1000.6300.000 which is purchased services. An adjusting journal entry can be entered which will credit 001.100.1000.6300.000 and debit 001.100.1000.6600.000.
- **A journal entry must be dated within the same month as it was entered into the system.** The YCESA will no longer accept journal entries that are dated for a month that has already been closed and has been balanced with the county treasurer's office.
- It is recommended that journal entries are exported to the YCESA weekly. This will keep the county records and the district records coordinated and will assist in monthly reconciliations. (Visions Enterprise - General Ledger/Utilities/AZ-County File Transfer/Az export Journal Entries. Place a check mark in the send box of the journal entry you want to send (send only one at a time). Click on the “actions” button and choose “Create File for County;” a window appears with a J??00015.0809 file name. Write the file name on the bottom of the journal entry you are sending to the YCESA. Email the hard copy to [ann.larm@yavapaiaz.gov](mailto:ann.larm@yavapaiaz.gov) and move the Journal file on “to Yav” on the FTP site.
- Adjusting journal entries **will not** be accepted after the encumbrance period ends on August 31<sup>st</sup> of each year.

## *Section 4 – Authorized Interfund Transfers*

Section 4 will assist school district office personnel in complying with the USFR guidelines regarding authorized interfund transfers.

*Authorized Interfund Transfers – Additions to and reductions in fund expendable resources, (not actual revenues or expenditures) which may be accounted for as if they were.*

- In most cases, transferring expenses (and not revenues) from one fund to another is the preferred method of transfer.
- The USFR refers to authorized interfund transfers (see USFR III-F-1). Only those transfers listed in the USFR will be allowed by the YCESA.
- If assistance is needed in entering an authorized interfund transfer, please call **Ann Larm** at 928.442.5143.

## *Section 5 – Voids, Stop Payments, Duplicate Warrants*

This section will assist school district office personnel in handling warrants that need to be voided and duplicate warrants issued.

- Voids are sometimes required because the amount of the warrant is incorrect, the warrant was made payable to the wrong vendor, the warrant is over one year old and has not been cashed by the vendor, etc.
- In Visions Enterprise Software, to void an expense warrant, a journal entry will be created and a report will print. Send a copy of the report and the original check (not a copy) to the YCESA. Export the journal entry to the YCESA (see “journal entries” section for instructions). Also, complete the REQUEST TO VOID EXPENSE WARRANTS(S) form and send it to the YCESA with the journal entry and the original warrant. Districts not using Enterprise Software will send only the original check and the Request to Void Expense Warrant form.
- It will be the district’s responsibility to place the invoice on the next expense voucher in order to have a new warrant printed.
- Payroll warrants must be voided through the district’s payroll system in order to credit the employees correctly. The original warrant must be presented to the YCESA prior to the processing of the voucher which voids the warrant. Complete the REQUEST TO VOID PAYROLL WARRANT form (Appendix) and send it to the YCESA along with the original warrant.
- On the Visions Enterprise software, the payroll warrant must be voided in the district’s system. The district will send the two journal entries that are computed by its system and the original warrant that was voided to the YCESA. Remember the liabilities are to be picked up during the processing of the next payroll voucher and a copy of the negative invoices should be sent to **Sabrina Robinson** at [Sabrina.robinson@yavapaiaz.gov](mailto:Sabrina.robinson@yavapaiaz.gov) for payroll backup documentation. Complete the REQUEST TO VOID PAYROLL WARRANT form and send everything to the CSO.

- When a duplicate warrant needs to be printed due to the loss of an original warrant, the district must complete the REQUEST FOR DUPLICATE WARRANT form and send it to the YCESA. A “stop payment order” will be placed with the Treasurer’s office by the YCESA staff. The YCESA must wait 2 business days after the stop payment order has been filed before it can issue a duplicate warrant.
- At the time of this writing, the treasurer’s office does not charge the school district a fee for stop payment requests issued. If assistance is needed with any of the above requests, please call **Anthonette Garcia** at 928.442.5140.

## TREASURER

### *Section 1 – Monthly Balancing*

This section will assist school district office personnel in balancing its records to the YCESA on a monthly basis.

- The CSO balances its records to the county treasurer’s office records on a monthly basis; however, fiscal year end balancing can not be achieved until the end of the encumbrance period on August 31. **It is imperative that the district’s cash be balanced to the CSO on a monthly basis.**
- Please be sure to export all journal entries in a timely manner so that the records can be balanced monthly. See notes in Journal Entries section on how to export journal entries.
- Import all revenues in a timely manner so that district records reflect the revenues that have been keyed in at the YCESA. The YCESA will place revenue files in the FTP area on a daily basis if revenue is received from the Treasurer’s office. All transactions on a transmittal will import to the district.
- Import all payroll and expense vouchers in a timely manner. This, too, will ensure all records are in balance with each other.

## *Section 2 – Treasurer’s Receipts*

This Section will assist school district office personnel in sending receipts to the YCESA.

- When the school district is in need of making a deposit to the county treasurer’s office, a Deposit Transmittal should be filled out and submitted with a single check to the YCESA, along with an extra copy of the transmittal and a copy of the check. **Do not send cash.** The YCESA will verify the dollar amount of the transmittal and will forward the transmittal to the treasurer’s office. The treasurer’s office will deposit the check and send the deposit transmittal back to the YCESA for input. The YCESA will enter the revenue, export the revenue journal entry to the school district and send a copy of the deposit transmittal back to the school district. The school district must post the revenues.
- If the school district is in need of depositing a refund, the school district can follow the same steps as listed above to make the deposit. Refunds can be made only for the current year expenditures.
- Because school finance allows two budget years to run at the same time during the encumbrance period, it is essential that school districts note on the deposit transmittal in which year they wish to post the deposit
- In an effort to keep the Treasurer’s office from having to absorb the bank charges involved with “insufficient funds” checks and to reduce the number of corrections being made on district transmittal forms, each district must have a miscellaneous receipts clearing account. The district must deposit the checks they receive into their own clearing account and send only one check with their transmittal to the county office.
- If you have questions concerning the transmittal process, please call **Allison Hargrove** at 928.442.5143. Questions concerning the deposit receipts and revenue journal entries should be directed to **Ann Larm** at 928.442.5144 or **Allison Hargrove** at 928.442.5143



### *Section 3 – Treasurer Reports*

This section will explain the different uses of the treasurer reports.

#### *Treasurer's Report – School District's Bank Statement*

- The YCESA provides the treasurer's report to the school district on a monthly basis. Please call a school accounting assistant if you have any questions.
- The YCESA uses this report to balance its records to the treasurer's office on a monthly basis.

## GRANTS MANAGEMENT

### *Section 1 – Cash Management Reports and Completion Reports*

This section will assist school district office personnel in meeting guidelines for financial aspects of grant applications, amendments, cash management, and completion reports.

*Cash Management Report – Report to Arizona Dept. of Education due each month stating cash balance for grants.*

*Completion Report – Report to Arizona Dept. of Education due 90 days after the end of the grant stating how the grant was spent and what cash balance is on record at school district and CSO.*

- Grant applications can be found on the Grants Management page of Arizona Department of Education's website. <https://www.ade.az.gov> ADE Connect.
- Helpful Hint: More than one person can be on ADE's email list as the district level contact person(s). It is common that the person that manages the grant is not the person that is responsible for financial submissions. It is recommend that the business manager or person responsible for submitting the cash management reports also be notified of any amendments or extensions for grants.
- Grant applications for federal funds should include indirect costs for payment to the YCESA as well as indirect costs for the school district. The amounts can be added together, but may not exceed the total dollar amount allowed for indirect costs for that particular federal grant. If a federal grant has been awarded to a school district and indirect costs have not been included, it is encouraged that the grant be amended to include it. Indirect costs *should* be paid to the YCESA by the federal grant rather than taken from the school district's M & O budget.
- Grant amendments have specific guidelines that can be found on the Grants Management page of ADE's website and in the Grants Management Handbook <https://www.ade.az.gov/Guidelines/GrantsManagement/EX-15.pdf> which can be downloaded from the Grants Management page of ADE's website.

- Amendments are due within a certain time frame depending on the end date of the project. It is the school district's responsibility that the most recent APPROVED amendment is used when filing cash management reports as well as completion reports.
- Please be sure to post all journal entries and revenues and expense vouchers before filing the cash management reports.
- Distribute interest to appropriate accounts monthly. Please check with ADE before returning interest earned in excess of \$100 during a quarter. All interest must be distributed before the end of the fiscal year and before filing completion reports.
- In order to have a successful completion report approval, it is imperative that school districts stay within the approved expenditures of the grants.
- Completion reports are due to ADE no later than 90 calendar days after the project end date. Completion reports should be sent to the YCESA no later than September 10th for projects ending June 30th and no later than December 10th for projects ending September 30th. The YCESA must review and approve each school district's completion report before it is submitted to ADE for final review and approval. This time frame will allow for minor revisions if the completion report submitted to the YCESA does not match YCESA records. The completion report worksheet explains how the formulas calculate and should help district personnel submit an accurate completion report. Every attempt will be made by the YCESA to assist districts who must revise a completion report, should it be rejected by the YCESA office.
- Completion Reports rejected by ADE must be corrected and re-submitted to ADE within 30 days after the rejection date, or further payments will be suspended by ADE.

## **BUDGETS**

### *Section 1 – Budget Guidelines*

This section will assist school district office personnel in meeting timelines for budget submissions.

- The proposed expenditure budget must be received by ADE and the County School Superintendent's office no later than July 5th. The proposed budget or budget summary must be published/mailed no later than 10 days before the meeting to consider approval of the budget. Please see USFR Section IV for complete details on publication guidelines. The law also allows the proposed budget to be posted on ADE's website rather than published in the newspaper or mailed to each household. These guidelines are spelled out in a USFR Memorandum, updated annually, which can be found at;  
[http://www.azauditor.gov/ASD/PDF/School\\_Districts/Manuals](http://www.azauditor.gov/ASD/PDF/School_Districts/Manuals).
- Please be sure to complete the Truth in Taxation Worksheet which is part of the budget worksheet forms. This form will help a district decide whether or not it should hold a Truth in Taxation Hearing. The adopted expenditure budget, including the worksheets, must be received by ADE and the County School Superintendent's office no later than July 18th. Information on the worksheets is used by the YCESA to calculate the Additional State Aid data which is submitted by the YCESA to the Arizona Department of Revenue.
- Revisions to school district budgets must follow the guidelines as set forth in USFR Section IV. Please send all budget revisions to the YCESA as well as to ADE.
- Although a Revenue Budget is no longer required to be submitted to ADE and the County School Superintendent by September 15th, school district auditors will still request a copy; therefore, it is important that the Revenue Budget still be completed. The YCESA will be happy to assist any school district prepare the Revenue Budget. Renee Raskin at 928.442.5141 if assistance is needed to complete the Revenue Budget.

## **ELECTIONS**

### *Section 1 – School Budget Overrides*

This section will assist school district office personnel in meeting timelines for override elections.

*District Additional Assistance – Approval by the voters to increase the budget limit up to 15% of the revenue control limit (to be levied with the school district tax rate and paid by the taxpayers)*

- The YCESA recommends pursuing a renewal to an override election in the Fourth year of a seven year override. This will allow the school districts an additional attempt (should the first attempt fail) before the budget is cut by 1/3 in the 6th year of a 7 year override. (Overrides are typically seven years; in the sixth year, the override amount is reduced by 1/3 and in the seventh year, the override amount is reduced by 2/3)
- If a school district is interested in an override election, please call the Elections Coordination Jenn Nelson at 928.442.5138 for further information. The YCESA is prepared to assist districts by offering an election timeline or calendar of events.

## *Section 2 – School Bond Elections*

This section will assist school district office personnel in meeting timelines for bond elections.

*School Bond Elections – to decide whether the bonds of the school district shall be issued and sold for the purpose of raising money for purchasing or leasing school lots, or building or renovating school buildings, for improving school grounds, for purchasing pupil transportation vehicles or for liquidating any indebtedness already incurred for such purposes*

- Per A.R.S. §15-491, a school district may hold a bond election for such purposes listed above as well as other purposes listed in the statutes.
- If a school district is interested in calling for a bond election, please reference the statute listed above, contact Jenn Nelson at 928.442.5138, and contact the district bond counsel to initiate the process. The YCESA can provide a Calendar of Events similar to the Calendar of Events in the Appendix for a bond election.

## *Section 3 – Governing Board Member Elections*

This section will assist school district office personnel in preparing for School Board Elections.

*Governing Board Election – Election of Governing Board Members*

- The County School Superintendent's office works cooperatively with the Elections Department and the school district in running a school district governing board election. Elections are typically held every two years. Please contact Jenn Nelson at 928.442.5138 with questions regarding governing board elections.

## *Section 4 – Governing Board Appointments*

This section will assist school district office personnel in understanding a School Governing Board Appointment.

### *Governing Board Appointment – Appointment of School Board member to serve on Governing Board if a vacancy exists*

- The County School Superintendent has the option of appointing governing board members to school district governing boards when a member has resigned or there were no persons running for vacant seats in an election. Please call Jenn Nelson 928.442.5138 with questions regarding vacancies on governing boards.

## *Section 5 – Recall of Governing Board Members*

This section will direct school district office personnel in a recall election of Governing Board members.

### *School Board Member Recall – a special election called by the voters to remove Governing Board member(s) from the School Board*

- According to Arizona Revised Statutes a recall petition shall not be circulated against any officer until he has held office for six months, except that a petition may be filed against a member of the legislature at any time after five days from the beginning of the first session after his election. The commencement of a subsequent term in the same office does not renew the six month period delaying the circulation of a recall petition. A.R.S. §19-202.
- Please refer all calls regarding recall elections to the YCESA's Elections Coordinator Jenn Nelson at 928.442.5138.

# CALENDAR GUIDE

The following calendar will assist school district office personnel in meeting deadlines set forth in statute as well as other deadlines created by the YCESA relating to financial matters. It is provided as a guide and not a comprehensive list. Please be advised that deadlines may change as mandated by law or as needed in order to meet the needs of school districts and other state agencies.



## JULY

**Not later than July 5th**, a proposed expenditure budget must be prepared and furnished to ADE, and a copy must be sent to the YCESA. (**Ann Larm** at 928.442.5144) A.R.S. §15-905.A

- **Not later than July 5th**, but *at least 10 days prior to the board meeting to adopt the proposed expenditure budget*, a copy of the proposed expenditure budget or budget summary and a notice of the public hearing and board meeting must be published in a newspaper of general circulation within the district, mailed to each household in the district or a link published on the district's website connecting to the budget as posted on ADE's website. A.R.S. §15-905.C. Please see USFR Section IV for complete details on publication guidelines. These guidelines are spelled out in the annual USFR Memorandum relating to expenditure budgets which can be found at [www.auditorgen.state.az.us](http://www.auditorgen.state.az.us).

**Within 5 working days of June 30th**, districts must file an **Advice of Encumbrance** (form can be found at [www.auditorgen.state.az.us](http://www.auditorgen.state.az.us)) with the YCESA (**Ann Larm** at 928.442.5144). A.R.S. §15-906.B.

**By July 15th**, the proposed expenditure budget must be presented at a public hearing immediately followed by a special board meeting to adopt the budget. A.R.S. §15-905.

**By July 15<sup>th</sup>**, the Vehicle Inventory report must be submitted to ADE.

**By July 18th**, the adopted expenditure budget including worksheets must be filed electronically with ADE and the YCESA (**Ann Larm** at 928.442.5144). A.R.S. §15-905.E.

**By July 25<sup>th</sup>**, tax rate calculations due to property tax oversight commission.





## AUGUST

**Not later than August 5th, but within 30 days** after publication or mailing of the proposed expenditure budget or summary, the affidavit of publication or mailing of the proposed expenditure budget or summary must be filed with ADE.

**August 1<sup>st</sup>** – Revenue budget form should be completed and sent to the YCESA for tax rate calculations.

**First week of August** – School district tax levies are finalized and sent to the YCESA for transmittal to the Board of Supervisors. (Contact person at CSO. – **Renee Raskin** at 928.442.5141)

**August 27th** – *Approximate* date of final revenues for prior fiscal year to the county treasurer's office.

**August 29th** – *Approximate* date of final encumbrance vouchers.



## SEPTEMBER

**September 10th** – It is recommended that completion reports (for projects ending June 30) be sent to the YCESA by this date for the County to approve *so they can be forwarded to ADE before the deadline of September 30.*

**September 20** – It is recommended that all journal entries be finalized by this date as this will allow districts to process completion reports and begin working on the Annual Financial Report.

**September 30** – Completion Reports for prior year grants with a project end date of June 30 are due to ADE Grants Management.

## OCTOBER



**By October 10**, a copy of the Annual Financial Report must be furnished to the CSO, attention **Ann Larm** E-mail, [ann.larm@yavapaiaz.gov](mailto:ann.larm@yavapaiaz.gov) . The District's Annual Financial Report must be electronically submitted to ADE. A.R.S. §15-904.A.

**By October 15** – Teacher experience information due to ADE.



## NOVEMBER

**By November 1**, prior year's records shall be closed and ending balances shall be carried forward to the new fiscal year. The County School Superintendent's Office must be balanced to the treasurer and the school district office must be balanced to the County School Superintendent's Office before ending balances are carried forward.

**By November 15**, the Annual Financial Report (AFR), or summary thereof, must be published either in a newspaper of general circulation within the district or in the official county newspaper, or posted on the district's website as a link to the file on ADE's website, or mailed to each household in the district. ARS 15-904.

**November 30** – It is recommended that completion reports be sent to the County School Superintendent's Office by this date to allow the County to approve them so they can be forwarded to ADE before the deadline of December 31.



## DECEMBER

**Before December 1**, employees are to submit a new Form W-4 to the school district payroll department if their withholding allowances have changed or will change for the next calendar year.

If the district receives notification from ADE that the adopted expenditure budget is in excess of the general budget limit and total capital budget limit by \$1,000 or more, a revised expenditure budget is required

**No later than December 5, but at least 10 days prior to the hearing and special board meeting** to revise the expenditure budget, a copy of the revised expenditure budget and a notice of the public hearing and board meeting to revise the expenditure budget *must be PUBLISHED or Mailed* to all households in the district. A.R.S. §15-905.E.

**By December 15**, the revised expenditure budget must be presented at a public hearing followed by a special board meeting to adopt it.

**Not later than December 15, but within 30 days after publication of the AFR**, the publisher's affidavit of publication for the AFR must be filed with ADE. A.R.S. §15-904.B.

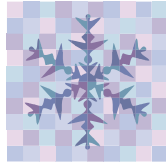
**By December 18**, the revised expenditure budget must be electronically submitted to ADE and a copy submitted to the CSO ([Ann Larm 928.442.5144](tel:928.442.5144)). A.R.S. §15-905.E.

**December 31** – Completion Reports for grants with a project end date of September 30th are due to ADE.



## JANUARY

**By January 31** - Districts must furnish each employee a completed Form W-2 and each recipient a completed Form 1099 for the calendar year just ended. IRS Circular E.



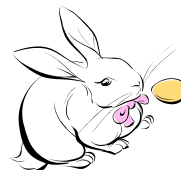
## FEBRUARY

**By February 15**, a new Form W-4 from each exempt employee who claimed exemption from income tax withholding the prior calendar year must be filed with the school district office. **The prior year form expires on February 16.** If an employee does not file a new form with the payroll department by February 16, taxes shall be withheld at the single rate with zero allowances.



## MARCH

**March 1<sup>st</sup>** – Notify CSO if your district will assume accounting responsibility in the subsequent fiscal year.



## APRIL

**April 1** – If the district was informed by the State Board of Education to reduce its expenditures of local revenues due to expenditures in excess of the aggregate expenditure limitation for all school districts, the district must adopt a revised expenditure budget for the current year. ARS 15-911.E.



## MAY

**Before May 15**, most expenditure budget revisions must be made, and the revised budget approved at a governing board meeting. The revised expenditure budget must be electronically submitted to ADE and a copy of the revised expenditure budget must be sent to the County School Superintendent's Office, attention **Ann Larm** by E-mail – [ann.larm@yavapaiaz.gov](mailto:ann.larm@yavapaiaz.gov) .



## JUNE

**By June 30**, monies in the petty cash account should be returned to the M&O Fund revolving bank account.

**By June 30**, monies in the revolving bank accounts should be balanced and returned to the M&O Fund.

**By June 30**, student activities fund revolving bank accounts must be returned to the M&O fund.

**By June 30**, monies in the auxiliary operations fund revolving bank accounts must be returned to the auxiliary operations fund.

**By June 30**, interest earned during the year on the employee insurance programs withholdings bank account, federal savings bond withholdings bank account, state income tax withholdings bank account, federal payroll tax withholdings bank account must be remitted to the country treasurer for deposit in the district's M&O fund.

# SOURCE GUIDE

## School Law

- Arizona Revised Statutes – Title 15
- Arizona Revised Statutes – Title 16, 19

## Payroll Guidelines

- Circular E, Pub. 15
- USFR

## Visions Enterprise Software

- Visions Manual

## Auditor General Website

- [www.auditor.gov](http://www.auditor.gov)

## Arizona Department of Education

### School Finance

- [www.ade.gov/finance](http://www.ade.gov/finance)

### Grants Management Guidelines

- Grants Management Handbook ([www.azed.gov/grants-management](http://www.azed.gov/grants-management))

### USFR

- <http://www.azauditor.gov>

## Authorized Interfund Transfers

Transfers of monies between funds should be made only when specifically authorized by statute. The following is a list of authorized transfers. Additionally, any cash balance remaining in discontinued funds may be transferred to the Maintenance and Operation (M&O) Fund, Unrestricted Capital Outlay Fund, or Soft Capital Allocation Fund to reduce district taxes. Adjustments due to errors or reclassifications should not be reported as fund transfers. Fund transfers-in should be classified under other financing sources and other items object code **5200**. Fund transfers-out should be classified under other financing uses and other items object code **6930**. For each operating fund transfer-in, there should be a corresponding fund transfer-out.

**Adjacent Ways (620) to Maintenance and Operation (001), Unrestricted Capital Outlay (610)** – If budgeted expenditures are less than the cash balance remaining in the Adjacent Ways Funds, the portion of the cash balance not being used to make expenditures in the budget year must be transferred to the M&O or UCO Funds to reduce taxes. A.R.S. § 15-906(B)

**Building (630) to Debt Service (700)**—Balance upon completion of the construction or acquisition for which the bonds were issued if the district has outstanding indebtedness. A.R.S. §15-1024(B)

**Bond Building (630) to Maintenance and Operation (001)**—Balance upon completion of the construction or acquisition for which the bonds were issued if the district has no outstanding indebtedness. A.R.S. §15-1024(B)

**Career and Technical Education and Vocational Education Projects (535) to School Plant (506)**—Monies in excess of \$100,000 at fiscal year end. A.R.S. §15-1231(C)

**Civic Center (515) to School Plant (500 and 505)**—Balance upon termination of a civic center school program. A.R.S. §15-1105(F)

**Community School (520) to Maintenance and Operation (001)**—Balance upon termination of a community school program. A.R.S. §15-1143

**Condemnation (660) to Debt Service (700)**—Proceeds from sales by condemnation or threat of condemnation may be used for the payment of any outstanding bonded indebtedness. A.R.S. §15-1102(G)

**Condemnation (660) to School Plant (506)** — Unused monies remaining after 10 years. A.R.S. §15-1102(G)

**Debt Service (700) to Maintenance and Operation (001)**—Balance after payment of all outstanding bonded indebtedness must be transferred to the M&O Fund. A.R.S. §15-1028(A)

**Employee Insurance Program Withholdings (855) to Maintenance and Operation (001)**—Interest at fiscal year-end must be transferred to the M&O Fund. A.R.S. §15-1223(B)

**Energy and Water Savings (665) to Maintenance and Operation (001)**-Monies associated with an energy or water savings project remaining after the capital investment monies of the qualified provider or utility, energy or water services company, plus a reasonable carrying charge, are repaid in full may be transferred to the M&O Fund. A.R.S. §15-910.02(J)

**Federal Projects (100-399) and Food Service (510) to Indirect Costs (570)**—For payment of administrative costs incurred in connection with federal programs. The amount transferred may not exceed the amount calculated with the indirect cost rate established by the Arizona Department of Education for the district.

**Gifts and Donations (530 and 650) to Maintenance and Operation (001), Unrestricted Capital Outlay (610)**—If not inconsistent with the terms of the gifts, grants, and devises, balances remaining after expenditures for the intended purpose of the monies must be transferred to the M&O or UCO Funds and used to reduce district taxes for the budget year. (Not applicable to accommodation schools.) A.R.S. §15-341(A)(14)

**Impact Aid (378) to Maintenance and Operation (001)**-Districts may transfer federal impact aid monies to the M&O Fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate taxes.

**Impact Aid (378) to Teacherage (580)**-Districts may transfer federal impact aid monies to the Teacherage Fund for the maintenance and renovation of teacher housing. Laws 2004, Ch. 209

**Impact Aid Revenue Bond Building (639) to Impact Aid (378)**-Balance remaining after the acquisition or construction of facilities and payment of other related costs. A.R.S. §§15-905(R) and 15-21 07(C)

**Impact Aid Revenue Bond Debt Service (720) to Impact Aid (378)** - Surplus monies remaining after all impact aid revenue bonds are paid. A.R.S. §§15-905(R) and 15-21 07(B)

**Insurance Proceeds (550) to Debt Service (700)**-For payment of outstanding bonded indebtedness that is payable from the levy of taxes upon property within a district. A.R.S. §15-1103(B)

**Insurance Refund (585) to Maintenance and Operation (001), Unrestricted Capital Outlay (610)**—For the reduction of district taxes for the budget year. A.R.S. §15-386(B)

**Insurance Refund (585) to Self-Insurance (950-989)**-For payment of uninsured losses, claims, defense costs, and other costs related to self-insurance. A.R.S. §15-386(B)

**Litigation Recovery (565) to Debt Service (700)**—For payment of outstanding bonded indebtedness of the district that is payable from the levy of taxes upon property within the district. A.R.S. §15-1107(B)

**Maintenance and Operation (001) to Energy and Water Savings (665)**-Districts must transfer, on a monthly basis, the monthly payment amounts for repayment of the capital investment of the qualified provider or utility, energy or water services company based on the established repayment schedule. A.R.S. §15-910.02(H)

**Maintenance and Operation (001) to School Opening (545)**—Districts may transfer a portion of the M&O Fund ending cash balance to the School Opening Fund. The maximum amount that may be transferred is the lesser of the district's ending cash balance in the M&O Fund or the eligible budget balance carryforward. A.R.S. §15-943.01(C) and (D)

**Maintenance and Operation (001) to Unrestricted Capital Outlay (610)**— Districts that have been approved by the voters to fund a capital outlay override from revenues other than a tax levy in accordance with A.R.S. §15-481(M) may transfer from the M&O Fund to the UCO Fund the voter-approved amount of cash from the prior year's ending cash balance.

**Maintenance and Operation (001) to Unrestricted Capital Outlay (610)**—If budgeted expenditures are less than the cash balance remaining in the M&O Fund, the portion of the cash balance not being used to make expenditures in the budget year should be transferred to another levy fund to reduce taxes, if cash balances are insufficient to cover budgeted expenditures in the other levy fund. A.R.S. §15-906(B)

**Other Postemployment Benefits (9XX) to Maintenance and Operation (001)**-Monies remaining at the end of 5 years of no activity in the OPEB Internal Service Fund must be transferred to the M&O Fund. This transfer does not apply to the OPES Trust Fund (8XX). A.R.S. §15-1225(B)

**School Opening (545) to Maintenance and Operation (001)**—Balance remaining after 5 years of no activity in the School Opening Fund. A.R.S. §15-943.01(C)

**School Plant (500, 505, and 506) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), Debt Service (700)**—For the reduction of school district taxes or the payment of bonded indebtedness. A.R.S. §15-1102(A)

**School Plant—Special Construction (640) to School Plant (506)**—unused Monies remaining after 10 years. A.R.S. §15-1102(F)

**State Income Tax Withholdings (865) to Maintenance and Operation (001)**—Interest at fiscal year-end must be transferred to the M&O Fund. A.R.S. §15-1222(A)

**Teacherage (580) to Maintenance and Operation (001) or Unrestricted Capital Outlay (610)**- Reduces the local tax levy if accumulation in the Teacherage Fund warrants such use. A.R.S. §15-1106(A)(4)

**Unemployment Insurance (575) to Maintenance and Operation (001) or Unrestricted Capital Outlay (610)**-When the governing board determines that monies accumulated are in excess of insurance needs, the excess must be used to reduce district taxes for the budget year. A.R.S. §15-1104

**Unrestricted Capital Outlay (610) to Maintenance and Operation (001)**-If budgeted expenditures are less than the cash balance remaining in the UCO Fund, the portion of the cash balance not being used to make expenditures in the budget year should be transferred to another levy fund to reduce taxes, if cash balances are insufficient to cover budgeted expenditures in the other levy fund. A.R.S. §15-906(B)

According to the USFR (dated 6/06), transfers of monies between funds should be made only when specifically authorized by statute. The following is a list of authorized transfers. Additionally, any cash balance remaining in discontinued funds may be transferred to the M & O Fund, Unrestricted Capital Outlay Fund or Soft Capital Allocation Fund to reduce district taxes. Adjustments due to errors or reclassifications should not be reported as fund transfers. Fund transfers-in should be classified under other financing sources and other items object code 5200. Fund transfers-out should be classified under other financing uses and other items object code 6930. For each operating fund transfer-in, there should be a corresponding fund transfer-out.

**Adjacent Ways (620) to Maintenance and Operation (001), Unrestricted Capital Outlay (610) or Soft Capital Allocation (625)**

**Bond Building (630) to Debt Service (700)**

**Career and Technical Ed. and Vocational Ed. Projects (535) to School Plant (506)**

**Civic Center (515) to School Plant (500 and 505)**



**Community School (520)** to *M & O (001)*  
**Condemnation (660)** to *Debt Service (700)*  
**Condemnation (660)** to *School Plant (500 and 506)*  
**Debt Service (700)** to *M & O (001)*  
**Employee Ins. Withholding (855)** to *M & O (001)*  
**Federal Projects (100-399)** to *Indirect Costs (570)*  
**Food Service (510)** to *Indirect Costs (570)*  
**Fed. Savings Bond Withholdings (860)** to *M & O, Unr. Capital(610) or Soft Capital (625)*  
**Gifts and Donations (530 and 650)** to *M & O (001), Unr. Capital (610) or Soft Capital (625)*  
**Insurance Proceeds (550)** to *Debt Service (700)*  
**Insurance Proceeds (550)** to *Unr. Capital Outlay (610)*  
**Insurance Refund (585)** to *M & O (001), Unr. Capital (610) or Soft Capital (625)*  
**Insurance Refund (585)** to *Self-Insurance (950-989)*  
**Litigation Recovery (565)** to *Debt Service (700)*  
**M & O (001)** to *School Opening (545)*  
**M & O (001)** to *Teacherage (580)*  
**M & O (001)** to *Unrestricted Capital Outlay (610) or Soft Capital Allocation (625)*  
**School Opening (545)** to *M & O (001)*  
**School Plant (500, 505, 506)** to *M & O (001), Unr. Capital (610), Soft Capital (625) or Debt Service (700)*  
**School Plant Special Construction (640)** to *School Plant (500, 506)*  
**State Income Tax Withholdings (865)** to *M & O (001)*  
**Teacherage (580)** to *M & O (001), Unr. Capital (610) or Soft Capital (625)*  
**Unemployment Insurance (575)** to *M & O (001), Unr. Capital (610) or Soft Capital (625)*  
**Unrestricted Capital (610)** to *M & O (001) or Soft Capital (625)*

For more detail on authorized interfund transfers, please see USFR Section III-F-1.

You may also call [Ann Larm](#) at 928.442.5144.