

Volume

10

PINAL COUNTY SCHOOL OFFICE

PROCEDURES MANUAL

Jill M. Broussard
Pinal County Superintendent of Schools
August 2023

PINAL COUNTY SCHOOL OFFICE

SCHOOL DISTRICT OFFICE
PROCEDURES MANUAL

The information contained in this manual is current as of this publication

Revisions may be required between publications

Additional copies can be printed from our website: www.pinalcso.org

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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 office and the County School Office fiscal services department.

The mission of the fiscal services department is to provide financial and support services to the public school districts within Pinal County and to assist those districts in sound fiscal management of local, state and federal dollars.

**PINAL COUNTY SCHOOL OFFICE
FISCAL SERVICES DEPARTMENT
OFFICE LOCATION**

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CHIEF DEPUTY

Chief Deputy to County School Superintendent

Fiscal Services Department Head

53 SRF (District Side)

66 FEA (District Side)

55 ECRSC (District Side)

52 GSF (District Side)

County Department Liaison

Office Payroll

Office A/P

Cabinet Administrator

Dept. Elections Director

Tax Rate Calculations

Budgets

Indirect Cost Rate-Calculations

Lisa Jordan (520.866.6583)

SUPERVISOR TO ACCOUNTANTS

Train Accounting Staff

Liaison for Districts

Official Payroll Backup

Indirect Cost Billing

1 FLORENCE

44 JO COMBS

55 ECRSC, 66 FEA, 52 GSF, 53 SRF, 99 PSE
(County Side)

Import/Review/Approve District JE's Treasure
Transfers

Monthly Treasurer Reports

Stops/Voids/Reissues

Monthly Revenue Distributions

Fernando Menendez (520.866.6568)

SENIOR ACCOUNTANT

21 Coolidge

Direct Deposits

Bank Deposits

Fund Assignments

Quarterly and Annual Reports

Treasurers Receipts

W-2's

Records Destruction

Darla Ricketts (520.866.6569)

ACCOUNTANT

3 Ray

11 Eloy

20 Maricopa

24 Stanfield

33 Picacho

Katherine Kirby (520.866.6957)

ACCOUNTANT

2 Oracle

5 Red Rock

43 Apache Junction

88 ESA (County Side)

801 CAVIT

Lori Sholl (520.866.6574)

ACCOUNTANT

8 Mammoth - San Manuel

15 Superior

18 Sacaton

22 Toltec

89 Data Processing

Jessica Barr (520.866.6342)

ACCOUNTANT

86 JJS (Secure Care)

81 CVIT

82 CGUHS

840 SCVUHS

90 MCOB

Nicole O'Brien (520.866.6565)

ASSISTANT TO ELECTED OFFICIAL-
COUNTY SUPERINTENDENT

Assistant to Jill Broussard

Governing Board Elections Assistant

County School Front Office

Home Schooling

8th Grade Diplomas

Office Mail

Office Supply Ordering & Receiving

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 County School Office and meeting necessary deadlines.

- Ensure Data Processing Services is notified (520-450-4550) of any changes to district office personnel for preparing/submitting payrolls for the school district (new employees who need access to process payroll via the Tyler software, terminated employees whose access should be locked/removed, etc.).
- [ARS 15-304](#) requires School Board approval on each voucher before the county school superintendent's office releases the warrants. Payroll vouchers require three (or a majority) Board member signatures and one district administrator signature before payroll warrants will be released to the school district, however, as a service to our school districts, the County School Office **will release payroll warrants with one board member signature and one district administrator signature on the voucher**. The County School Office will accept faxed signature pages for processing of vouchers. However, payroll vouchers must be ratified at the next Board meeting and all Board members in attendance shall sign the voucher. The ratified voucher (with at least three original Board member signatures or a majority and an original district administrator signature and the date of ratification) shall be sent to the County School Office immediately after the Board meeting. Board members may use their own signature stamp, however, the signature stamp should not be used by others.
- 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 provide documentation in July of each year as to who the authorized signer is for the school district...please update if revised during the fiscal year).
- Verify there is sufficient cash in cash controlled accounts before processing warrants. * 1
- Verify there is sufficient budget capacity in budget controlled accounts before processing warrants.* 2
- Post payroll vouchers in a timely manner after they have been processed by the County School Office. (Tyler Enterprise; General Ledger; Utilities; AZ-County File Transfers; Post Payroll Vouchers).
- Payroll warrants must be voided against the next payroll.

Section 2 – Payroll Deadlines



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

- Payrolls with direct deposit must be ***successfully submitted*** and received by the County School Office no later than noon on Tuesday (of payroll week). *3
- Payrolls without direct deposit must be successfully submitted to the County School Office before noon on Wednesday (of payroll week).
- Failure to comply within the time frame stated above will result in direct deposit being de-activated.

**1 Cash Controlled Account – An account that requires sufficient cash available in that fund at the time the expense is requested. See list of cash controlled and budget controlled funds ([Appendix E](#))*

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

**3 Successfully submitted - Submitted and accepted with no revisions required*

Section 3 – Payroll Voids and Adjustments



This section will assist school district office personnel in processing payroll voids and adjustments.

- District is to ensure that copies of payroll void warrants and other payroll adjustment documents (ex. ASRS adjustments) are submitted to County Accountant along with bi-weekly payroll documents for processing.
- District is to work with Data Processing to ensure that all voids and adjustments are set up and attached correctly through payroll.
- District is to notify County School Office as well as Data Processing as far in advance when anticipating the need to process payroll adjustments.

Section 4 – Certification



This section will assist school district office personnel in understanding certification requirements of the County School Office.

- Upon written request of the District Superintendent, the county school superintendent may approve the release of up to six (6) payrolls for a new employee who has not been certified in the state of Arizona and who is awaiting state certification. The letter must state that the district has completed the background check and that all documents have been filed with the Arizona Department of Education.
- All persons that are coded to certified codes must have a valid certificate on file with the County School Office. Certification renewal is the responsibility of each individual. Payrolls will not be processed for teachers/administrators whose certification has expired ([ARS 15-302](#)).
- Teacher's certificates will be recorded by the County School Office and kept on file. (The original certificate from ADE is required for recordation.)
- It is the **school district's** responsibility to track the number of days a substitute is teaching in its district
 - At the time of this print, 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.

- At the time of this print, 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 5 – Garnishments



This section will assist school district office personnel in complying with regulations relating to garnishments. *1

- All garnishments must be served at the County School Office. **School districts must refuse acceptance of garnishments at the school district office and refer servers to the County School Office.**
- Garnishments will be calculated by your County Office Accountant on a bi-weekly basis and amounts will be provided to the school district for payroll processing.

Section 6 – Withholdings Verification Worksheet



This section will assist school district office personnel in verifying accuracy of withholding before submitting payrolls to the County School Office for processing.

- After processing payrolls (but before submitting payrolls to County School Office), please complete the Withholdings Verification Check List (See [Appendix B](#) for Worksheets). You will need the Labor Summary Report, the Pre-Check Listing, the Arizona State Retirement System Contribution Summary Report, the Journal Distribution Detail Report and the Payroll Journal Totals Report in order 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

Ensure accuracy of the Check List and that the report is in balance. If the Check List is in balance, please fill out lower right hand corner and fax or e-mail the Withholdings Verification Check List to the County School Office. However, if the Check List is not in balance, there is a problem with your payroll and the payroll should not be sent to the County School Office until the problem is resolved and the Check List is in balance.

- *1 Garnishment - a legal summons or warning concerning the taking of a debtor's property or wages to satisfy a debt

Section 7 – Quarterly IRS Reports



This section will assist school district office personnel in complying with guidelines for submissions of quarterly reports to the County School Office.

- CSO files the quarterly reports with the IRS and the Arizona Department of Revenue on behalf of most school districts within Pinal County. The following assistance is required:
 - Ensure the final quarterly payroll is posted to the general ledger so the County School Office can run 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 are originally paid.
 - Please check reports for:
 - duplicate social security numbers
 - name changes
- Questions regarding quarterly reporting, please contact Lisa Jordan at 520.866.6568 or LJordan@pinalcso.org.
- Payroll Tax Reminders:
 - A good source of information regarding payroll taxes can be found in [IRS Publication 15 \(Rev. December, 2019\); Circular E, Employers Tax Guide](#).
 - Before December 1: New Forms W-4. Ensure your employees have submitted a new form W-4 if their withholding allowances have changed or will change for the next calendar year. [\(Appendix D\)](#).
 - 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. [\(Appendix D\)](#).

Section 8– Year End Balancing of Contracts



This section will assist school business office personnel in successfully processing and submitting balance of contract payrolls. *1

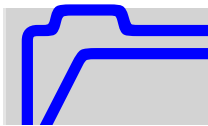
The final payroll of the fiscal year for employees is the most crucial payroll for accuracy. It is important that safety nets be set up for the school district, the employee and the County School Office.

A “clean-up” payroll has been added to the payroll calendar to allow for a more accurate calculation of anticipated hours worked.

**1 Balance of Contracts - Final payroll for fiscal year for employees on contract*

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 County School Office and meeting necessary deadlines.

- Please notify Data Processing Services (520-450-4550) of any changes to district office personnel for preparing/submitting accounts payable vouchers for the school district (new employees who need access to process accounts payable via the Tyler software, terminated employees whose access should be locked/removed, etc.).
- [ARS 15-304](#) requires School Board approval on each voucher before the county school superintendent's office releases the warrants. **Accounts payable vouchers require three (or a majority) Board member signatures and one district administrator** signature before warrants will be released to the school district. The County School Office will accept faxed signature pages for processing of vouchers. However, accounts payable vouchers must be ratified at the next Board meeting and all Board members in attendance shall sign the voucher. The ratified voucher (with at least three original Board member signatures or a majority and an original district administrator signature and the date of ratification) shall be sent to the County School Office immediately after the Board meeting.
- The Governing Board may not authorize an individual to sign vouchers on his/her behalf. Proxy signatures on vouchers are not allowable by law. Board members may use their own signature stamp, however, it should not be used by others.
- An administrator who signs the vouchers must be approved by the Governing Board as an authorized signer for the school district (please provide documentation in July of each year as to who the authorized signer is for the district...please update if revised during the fiscal year).

- Payroll vouchers take precedence over accounts payable vouchers and will be processed before accounts payable vouchers. Please allow 48 hours for processing time for AP vouchers.
- Ensure accounts payable vouchers are posted in a timely manner after they have been processed by the county. (Tyler Enterprise.....General Ledger....Utilities....AZ-County File Transfers....Post Expense Vouchers).
- Verify that there is sufficient cash in cash controlled accounts before processing warrants from these funds. *1
- Verify there is sufficient budget capacity in budget controlled accounts before processing warrants. *2

Section 2 – Encumbrances



This section will assist school district office personnel in successfully filing the Advice of Encumbrance form in a timely manner. *3

- At the close of the fiscal year, districts may encumber funds and must file an Advice of Encumbrance form with the County School Office. The Advice of Encumbrance form: ([Appendix N](#)), is due at the County School Office by July 18. The blank form can be found on the auditor general’s website at <https://www.azauditor.gov/> under manuals/memorandums and click on Memo # [188](#)

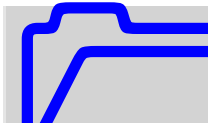
**1 Cash Controlled Accounts – an account that requires sufficient cash available in that fund at the time the expense is requested*

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

See ([Appendix E](#)) for a listing of cash controlled vs. budget controlled funds

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


Section 3 – Adjusting Journal Entries



This section will assist school district office personnel in successfully entering journal entries and importing and exporting entries between the school district office and the County School Office. *1

- Call Jamie Dixon at 520.866.6583 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 keyed to credit the account where it was paid from and charge it to where it should have been paid.

Example:

 A regular education classroom teacher purchased office supplies at ABC Supplies Company. It was charged to 001.100.1000.6300.000.000 which is purchased services. An adjusting journal entry can be keyed which will credit 001.100.1000.6300.000.000 and debit 001.100.1000.6600.000.000

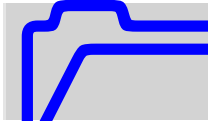
- **A journal entry must be dated within the same month as it is being keyed into the system. The County School Office will no longer accept journal entries that are dated for a month that has already been closed and balanced with the county treasurer's office by the County School Office or dated before June 30 if tax rates have already been calculated**

Exception: see Authorized Inter-Fund Transfers.

- It is advised that you export journal entries to the County School Office weekly. This will keep the county records and the district records in balance weekly and will assist in monthly reconciliations. (Tyler Enterprise; General Ledger; Utilities; AZ-County File Transfers; Exporting Journal Entries; select the journal entry you wish to export, click on the Actions button and choose Create file for county).
- All journal entries for the current month should be transferred to county no later than the last day of that month.
- In most cases, expenses are transferred from one fund to another rather than transferring revenues.

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

Section 4 – Authorized Inter Fund Transfers



Section 4 will assist school district office personnel in complying with the Uniform System of Financial Reporting (USFR) guidelines regarding authorized inter fund transfers. *1

- The USFR refers to authorized inter fund transfers (see [USFR III-56](#)). Only those transfers will be allowed by the County School Office. See [\(Appendix F\)](#) for listing of authorized inter fund transfers.
- If you need assistance in keying an authorized inter fund transfer, please call Jamie Dixon at 520.866.6583.
- Ensure authorized inter fund transfers are exported to the County School Office in the same manner as a journal entry is exported.
- An inter fund transfer must be dated within the same month as it is being keyed into the system except at fiscal year-end when tax rates are being calculated, if necessary.

Section 5 – Reverse Entries



This section will assist school district office personnel in handling reverse entries. *2

A reverse entry is keyed into the general ledger as a journal entry by the school district. The entry will decrease the expenditure line, thus increasing the budget capacity for the school district. The journal entry should be exported to the County School Office in the same manner as all other journal entries. The deposit (refund) shall be placed on a treasurer's receipt and sent to the County School Office for deposit with the treasurer's office. (See treasurer's receipt in the next chapter).

**1 Authorized Inter Fund Transfers – Transfer of monies (revenues) between funds*

**2 Reverse Entry – Revenues received by the school district that should be posted as a decrease to expenditures. An example would be a refund made payable to a school district*

Section 6 – Voids, Stop Payments, Replacement Warrants



This section will assist school district office personnel in handling warrants that need to be voided, stop payments issued and replacement warrants (manual warrants).

- Contact your County School Office accountant if you need to void a warrant, stop payment on a warrant, or replace a warrant. Fill out form [\(Appendix U\)](#) and send electronically to your accountant.
- Voids are sometimes required because the amount 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..
- To void an expense warrant: (Tyler Enterprise; General Ledger; Banking; Check Manager; Select Bank; Select Check; Key in Information). A journal entry will be created and a report will print. Send the original check (not a copy) to the County School Office. Export the journal entry to the County School Office (see journal entries section for instructions). Complete the [VOID CK Request Form](#) and email it to the CSO accountant.
- A stop payment may be required if a warrant is lost, stolen or damaged. A journal entry is not required for this transaction if the warrant is to be re-issued. Complete the [Stop Payment form](#) and e-mail it to your accountant. The County School Office will issue a stop payment with the treasurer's office.
- At the time of this writing, the bank assesses a fee of \$31.25 for each stop payment request issued. It is left to the school district's discretion as to whether the fee should be passed on to the vendor/employee or paid by the school district. If you request a stop payment, please key in a journal entry to reflect the bank fee of \$31.25...if you need assistance, call Jamie Dixon at 520.866.6583.
- Replacement warrants/manual warrants (for payroll warrants only) are issued by the County School Office in the event of a lost/stolen or damaged warrant if requested by the school district.
- Outstanding warrants more than a year old must be voided. It is the district's responsibility to request that the warrant be voided or re-issued. Please call Jamie Dixon at 520.866.6583 if you need assistance with voiding a stale (outdated) warrant.

TREASURER

Section 1 – Monthly Balancing



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

- The County School Office balances its records to the records of the county treasurer’s office on a monthly basis; however, fiscal year end balancing (June treasurer’s report) cannot be completed until the end of the encumbrance period (August 31). **It is imperative that the district’s cash be balanced to the County School Office on a monthly basis.**
- Upon the completion of balancing each month, a signed copy of the cash balance report will be sent to the school district verifying the county’s records have been balanced to the treasurer. The school district must reconcile its cash with the County School Office on a monthly basis. Upon completion of balancing each month, a signed copy of the school district’s cash balance report must be sent to the County School Office accountant for verification that the school district has balanced its records with the County School Office. Auditors will ask to see that the school districts are in balance monthly with the County School Office and that the County School Office is in balance monthly with the county treasurer’s office. See ([Appendix G](#)) for a Cash Balance Report as balanced. The County School Office will continue to balance its records to the treasurer’s office but will not send its next month’s balancing records to the school district until the County School Office is in receipt of the district’s signed cash balance report for the prior month.
- Auditors are requesting verification of revenue and expenditure balancing as well. The County School Office will also be providing the monthly revenue and expenditure reports so that school districts can reconcile these areas in addition to the cash reconciliation.
- Ensure all journal entries are exported in a timely manner so the records can be balanced monthly. See notes in Chapter 2 - Journal Entries section on how to export journal entries.

- Post all revenues in a timely manner so district records reflect the revenues that have been keyed in by the County School Office.
- Post all payroll and accounts payable vouchers in a timely manner.

Section 2 – Treasurer Receipts



This Section will assist school district office personnel in sending receipts to the County School Office.

- The treasurer receipt has been set up in an Excel format and has been emailed to the business manager of each school district. ([Appendix I](#))
- The business manager is charged with making certain all district office personnel have a copy of the form if they complete the treasurer's receipt. The treasurer's receipt should be emailed to receipts@pinalcso.org. Once verified by County School Office for accuracy, it will be emailed to the treasurer's office and also to the school district. The district should print out the approved pending receipt at this point.
- The money must be submitted to County School Office in a sealed tamper proof bag with the following information listed on the bag: control #, dollar amount, district # and date. The County School Office will forward the treasurer receipt and the deposit to the treasurer's office. Once received and entered by the Treasurer, the County School Office will key in the revenue, export the revenue journal entry to the school district and send a copy of the treasurer's receipt back to the school district. The school district must post the revenues. (Tyler Enterprise; General Ledger; Utilities: AZ-County File Transfers; Post 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, but the coding would be as a reverse entry (see Reverse Entries in Chapter 2). Reverse entries are keyed in by the school district, not the County School Office. They would be keyed as a journal entry and exported to the County School Office. (Reverse entries reduce the expense accounts instead of increasing the revenue accounts).
- During the encumbrance period, it is essential that school districts note on treasurer's receipts which year they wish the treasurer receipt to be posted (during July – August).

Section 3 – Treasurer Reports



This section will explain the different uses of the treasurer reports. *1

- Monthly Treasurer Reports are available to the districts for download and printing through the treasurer’s online servicing website at <https://services.pinalcountyaz.gov/>. Fiscal year end reconciliation reports will be provided to the district by the County School Office. If you are in need of assistance with log on and passwords, contact the Treasurer at 520.866.6433. Notify Jamie Dixon (520.866.6583) if you have any questions.
- The County School Office uses this report to balance its records to the treasurer’s office on a monthly basis.
- A school district should review the outstanding warrants listing provided by the County School Office monthly. If the school district desires to re issue a stale warrant (an outstanding warrant more than a year old), submit your [void and re-issue request form](#) to your County School Office accountant.

Section 4 – Warrant Status Lookup



This section will explain how to check the status of a warrant.

Districts may look up the status of a warrant through the Treasurer’s online servicing website at <https://services.pinalcountyaz.gov/>. You may contact your County School Office accountant for additional assistance.

Section 5 – Deadlines, Guidelines, Forms for Treasurer’s Office



This section will list the deadlines and different forms that are needed annually for school districts.

Please find a sample memo ([Appendix J](#)) that is sent to school districts each year. It has deadlines for deposits, etc...

**1 Treasurer Report – School District’s Bank Statement*

The following forms can be found in the Appendices listed below. Each form is required annually for all school districts. Please complete the form, gather the pertinent signatures and send them to the treasurer's office.

Combined Treasurer Resolution

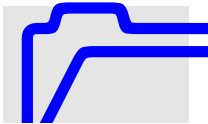
To be completed by All Schools ([Appendix K](#)). This form is due annually at the beginning of the fiscal year.

Letter of Declaration

To be completed by All Schools ([Appendix L](#)) *This form will be due annually at the beginning of the calendar year.*

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, payment requests and completion reports.

- In order to assist school districts with projects that have not yet been approved, the County School Office will allow expenses against those unapproved projects until April 30th. If the projects have not been approved and funded by that time, the school district will be required to transfer the expenses to the M&O and/or Unrestricted Capital budget until the grant has been approved. Those expenses will count toward the M&O and/or Unrestricted Capital budget limit until they are charged back to the approved project.
- Grant applications can be found on the Grants Management page of Arizona Department of Education's website [Grant Management Funding Application](#).
- Helpful Hint: More than one person can be on ADE's email list as the district level contact. It is common that the person who manages the grant is not the person that is responsible for financial submissions. We 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 County School Office as well as including indirect costs for the school district. If a federal grant has been awarded to the school district and indirect costs have not been included, we encourage you to amend the

grant to include it. Indirect costs should be paid to the County School Office from federal grants rather than taken from the school district 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](#) which can be downloaded from the Grants Management page of ADE's website.
- Amendments are due within a certain time frame depending on the project end date. It is the school district's responsibility that the most recent APPROVED amendment is used when filing reimbursement requests as well as completion reports.
- Post all journal entries and revenues and expense vouchers before filing the reimbursement requests (journal entries need to be signed by a supervisor other than the person processing the journal entry...these should be maintained on file with the school district).
- Distribute interest to appropriate accounts monthly. Check with ADE before returning interest. All interest must be distributed before the end of the fiscal year and before filing completion reports. Please call Jamie Dixon (520.866.6583) if you need assistance with distributing interest or returning funds to ADE.
- School districts must stay within the approved expenditures of the grants. A signed completion report (by a supervisor other than the person completing the report) should be on file with the school district.
- Completion reports are due to ADE no later than 90 calendar days after the project end date. Completion reports should be sent to the County School Office no later than September 16 (for projects ending June 30) and no later than December 16 (for projects ending September 30). The County School Office must review and approve each school district's completion report before they are submitted to ADE for final review and approval. See the completion report worksheet. [\(Appendix H\)](#).
- Completion reports rejected by ADE must be corrected and re-submitted to ADE within 30 days after the rejection date or further payments may be suspended by ADE.
- *Reimbursement Requests – Report to Arizona Dept. of Education stating your cash balance for grants*
- *Completion Report – Report to Arizona Dept. of Education due 90 days at end of grant stating how grant was spent and what cash balance is on record at school district and County School Office*

BUDGETS

Section 1 – Budget Guidelines



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

- The proposed expenditure budget and worksheets must be received by ADE **and the County School Superintendent's office** no later than July 5. The proposed budget or budget summary must be published/mailed no later than 10 days before the meeting to consider the budget. Please see USFR Memorandum #258 ([Appendix O](#)) for complete details on publication guidelines.
- Ensure you complete the Truth in Taxation Worksheet which is part of the budget worksheet forms. This form will help you decide whether or not you need to hold a Truth in Taxation Hearing as well. There are publication guidelines to follow if a Truth in Taxation Hearing is required. ([See USFR Memorandum #258](#))
- The adopted expenditure budget and worksheets must be received by ADE **and the County School Superintendent's office** no later than July 18.
- Revisions to school budgets must follow the guidelines as set forth in USFR Section IV and USFR Memorandum #258. Please send signed cover sheets for all budgets & AFR's to the County School Superintendent's Office within 5 business days of approval.

Section 2 – Budget Control and Cash Control



This section will assist school districts with staying within budget limits and assist school districts in not overspending cash controlled accounts.

- Due to ARS 15-107, the County School Office is no longer allowed to process vouchers that cause a school district to overspend its budget limits in M&O or Unrestricted Capital. In order to be in compliance, the County School Office will use the lesser of the budget limit figures as calculated by the school district and ADE (based on current Budg 25 report). If the school district believes its calculations are correct and that ADE has a lower budget limit calculated, it is the school district's responsibility to work cooperatively with ADE to resolve the issue.
- Vouchers will be processed for cash controlled accounts that have sufficient cash balance available to cover the expenses requested on the voucher.
- The Food Service Account is considered a cash controlled account, per the USFR. However, because it is a federal reimbursement account, the County School Office will allow the school district to go in the red in the cash for the amount of the outstanding federal reimbursements. **If there is not sufficient cash in the food service account by fiscal year end, the district will be required to transfer expenses to another allowable fund that has the budget capacity/cash balance to cover the additional expenses.**
- Federal projects/grants that are reimbursable in nature are also considered cash controlled accounts, however, the County School Office will allow school districts to process vouchers (up to the grant budget amount) even if there is not sufficient cash on hand. The school districts will be required to transfer expenses from the federal projects to the M&O and/or the Unrestricted budgets if the projects have not been approved by April 30th of the fiscal year. If the school district has a negative cash balance at year end and ADE refuses to release funds, the school district will be required to absorb those expenses in the M&O or Unrestricted Capital funds prior to carry forwards being processed in the following fiscal year.

Cash Controlled Account – an account that requires sufficient cash available in that fund at the time the expense is requested. See [\(Appendix E\)](#) for a listing of cash controlled accounts.

Budget Controlled Account – An account that requires sufficient budget capacity in that fund at the time the expense is requested. See [\(Appendix E\)](#) for a listing of budget controlled accounts.

Section 3 – Annual Financial Report



This section will assist school districts in following guidelines for submitting the Annual Financial Report. (AFR)

The Annual Financial Report (AFR) is due to ADE **and the County School Office** by October 18 of each year. This report will record the beginning balances, revenues received, expenditures spent and the ending cash balance and budget balance, by fund, for the prior school year.

The forms can be downloaded from ADE website (www.azed.gov) or the auditor general website (www.azauditor.gov). You can also complete the AFR in the Budget Visions software or Forecast Five software.

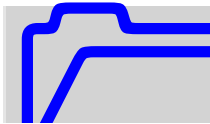
All transactions (revenues, expenses, journal entries, inter fund transfers, distribution of interest, etc.) must be finalized before completing the AFR. Completion reports should be finalized before starting the AFR as possible journal entries may be required to close out grants.

If transactions have been posted to the general ledger after the AFR has been processed, the district must file a revised AFR with ADE **and the County School Office** as soon as possible.

Please call Chief Deputy Tonya Taylor (520.866.6579) if you need assistance in preparing/submitting/revising the AFR.

ELECTIONS

Section 1 – School Budget Overrides



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

The County School Office recommends pursuing a renewal to an override election in the third or 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 reduced by 1/3 in the 6th year of a 7-year override. (Overrides are typically for seven years; the override amount is reduced by 1/3 in the 6th year; the override amount is reduced by 2/3 in the 7th year). All override elections are now held in November of each year.

Note: M&O Overrides and K-3 Overrides are reduced in the 6th and 7th year; however, Capital Outlay overrides are not reduced.

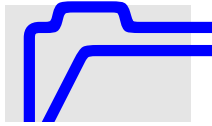
If the school district is interested in an override election, please call Nicole O'Brien at 520.866.6565 or Tonya Taylor at 520.866.6579. For further information see [Elections](#) for a Calendar of Events and timeline.

A school district must sign an [IGA](#) with the Pinal County Recorder's Office for them to handle the elections on their behalf.

After an election, the school district must file a Report of Special Elections form with ADE. It can be found here: [Report-of-Special-Election-Results](#)

School Budget Override – 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)

Section 2 – School Bond Elections



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

Per [ARS 15-491](#), school districts may hold a bond election. Bond elections may be held only on the first Tuesday after the first Monday in November. *1

If your school district is interested in calling for a bond election, please reference the statute listed above, contact Nicole O'Brien at 520-866-6565 or Tonya Taylor at 520.866.6579, contact the Pinal County Elections Department as well as contacting your bond counsel to initiate the process. The Elections Department can provide you with a Calendar of Events similar to the Calendar of Events in elections for a bond election. [Bond Calendar Example](#) - [Override Calendar Example](#)

A school district must sign an [IGA](#) with the Pinal County Recorder's Office for them to handle the elections on their behalf.

After an election, the school district must file a [Report of Special Elections form \(Appendix S\)](#) with ADE. It can also be found on ADE's website.

**1 School Bond Elections – To decide whether the bonds of the school district shall be issued and sold for the purpose of raising monies for purchasing or leasing school lots, for building or renovating school buildings, for supplying school buildings with furniture, equipment and technology, for improving school grounds, for purchasing pupil transportation vehicles or for liquidating any indebtedness already incurred for such purposes. Bonds issued for furniture, equipment and technology, other than fixtures, shall mature not later than the July 1 that follows the fifth year after the bonds were issued. A school district shall not issue class B bonds until the school district has obligated in contract the entire proceeds of any class A bonds issued by the school district. The total amount of class A and class B bonds issued by a school district shall not exceed the debt limitations prescribed in article IX, sections 8 and 8.1, Constitution of Arizona.*

Section 3 – School Board Member Elections



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

The County School 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 Nicole O'Brien at 520.866.6565 or Tonya Taylor at 520.866.6579 with questions regarding Governing Board elections.

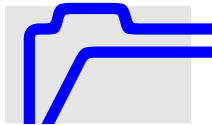
The County School Office is the filing officer for School Board elections; Candidates will be able to download a packet from the County School Office [website](#).

In the event there are only enough candidates to fill the vacant seats or there are not enough candidates or no candidates to fill the vacant seats, an election may be canceled by the Board of Supervisors. Candidates who have successfully filed their forms will be appointed to the vacant seats in this case.

A school district must sign an [IGA](#) with the Pinal County Recorder's Office for them to handle the elections on their behalf.

Governing Board Election – Election of Governing Board Members

Section 4 – Governing Board Appointments

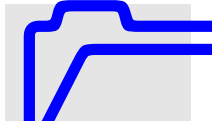


This section will assist school district office personnel in understanding the difference between a School Board Appointment and School Board Election.

The county school superintendent is charged with the responsibility of appointing Governing Board members to school district Governing Boards when a Governing Board member has resigned. Please call Nicole O'Brien (520.866.6565) with questions regarding appointments on school district Governing Boards. As per [ARS 15-302](#) (A) 3, A Governing Board may submit up to 3 names to the CSS for consideration of an appointment to fill the vacancy. (The CSS is not required to appoint a member from the list submitted by the governing board). Please refer all interested parties of being appointed to the CSS website for an application form: [Pinal County School Governing Board Vacancy Notices](#), select the link for Board Member Vacancies and click on the appropriate Vacancy Announcement and Application Form.

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

Section 5 – Recall of Governing Board Members



This section will direct school district office personnel in a recall election of Governing Board members. [ARS 19-201](#)

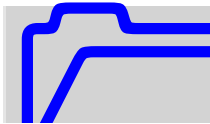
A special recall election must be held if a person or committee files the necessary forms and obtains the minimum number of qualified signatures to call for a special election <*An officer must hold the office at least 6 months before recall petitions can be circulated OR 5 days after the beginning of the first session for legislators*> The forms and instructions can be obtained by calling the County School Office for a packet of instructions.

Please refer all calls to the County School Superintendent’s Office (Nicole O’Brien 520.866.6565 or Tonya Taylor 520.866.6579) regarding requests for a recall election of Governing Board Member(s).

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

TAX RATES

Section 1 – School District Tax Rates



This section will assist school district office personnel in working cooperatively with the County School Office in determining its tax rate.

The County School Office works cooperatively with the school district in determining its tax rate for the upcoming fiscal year. Your contact with the CSS is Chief Deputy Tonya Taylor at 520.866.6579 for tax rate assistance.

The main revenue sources to support school district budgets are state assistance via state aid and local assistance via property taxes. To determine the amount to be levied to the taxpayer is a formula driven and mandated by statute. Please see ([Appendix T](#)) for a sample tax rate calculation workbook.

The school district and County School Office begins compiling information after June 30 and must have the final calculations to the Property Tax Oversight Committee in July and the Board of Supervisors in early August. The Board of Supervisors is charged with adopting the tax rates.

School District Property Tax Rate– A formula calculated to determine the amount of property taxes levied to the local taxpayer to fund its portion of the school district budget.

Following is a calendar which we hope will assist school district office personnel in meeting deadlines set forth in statute and other deadlines by the County School Superintendent's Office relating to financial matters. The calendar is provided as a guide and is not intended to include all deadlines. Deadlines may change as mandated by law or as needed in order to meet the needs of school districts.



JULY



No later than July 5, a proposed expenditure budget & budget worksheet must be prepared and furnished to ADE and the County School Superintendent's Office (Tonya Taylor 520.866.6579) [ARS 15-905.A](#).

- Not later than July 5, 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 or mailed to each household in the district. [ARS 15-905.C](#).
- A Truth In Taxation hearing may be required before adopting the expenditure budget. Guidelines for a Truth In Taxation hearing can be found in ARS 15-905.01 and also in USFR Memorandum #258 of the Auditor General's office. (located in the Appendix as well as on the Auditor General website)
- Districts must provide a link on their website to ADE's website where the district's proposed budget can be viewed. Districts must also email the School Finance Budget Team a clickable link to their web page where the proposed budget link was placed. For audit purposes, districts should retain a copy of the email and a screen shot of their website. By July 15, the proposed expenditure budget must be presented at a public hearing immediately followed by a special board meeting to adopt the budget. [ARS 15-905.B, D, E](#)

Districts must adopt a budget no later than July 15.

By July 18, the adopted expenditure budget & budget worksheets must be filed electronically with ADE and a copy provided to the County School Superintendent's Office (Tonya Taylor) [ARS 15-905.E](#). Districts must provide a link to ADE's website where the district's adopted budget can be viewed. Districts must also email ADE Budget team (sfbudgeteam@azed.gov) a clickable link to the page on their website where the adopted budget link was placed. For audit purposes, districts should retain a copy of the email and a screen shot of the page on their website.

By July 18, districts with liabilities payable at June 30 must file an [Advice of Encumbrance](#) (form can be found in [Appendix N](#)) of this publication or at <https://www.azauditor.gov> (Memo No. 188) with the County School Superintendent's Office (Tonya Taylor) [ARS 15-906.B](#).

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.



AUGUST



No later than August 5, 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.

First week of August – School district tax levies should be finalized and sent to the Board of Supervisors (Contact person at County School Superintendent’s Office – Tonya Taylor 520.866.6579)

By August 20 – Balance cash to the county records for prior month - July (this may not be possible since this is during the encumbrance period and school districts may not have notification from the County School Office until after the encumbrance period). When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

August 29 – Approximate date of final revenues for prior fiscal year to the county treasurer’s office.

August 29 – Approximate date of final encumbrance vouchers.

SEPTEMBER



September 16 – It is recommended that completion reports (for projects ending June 30) be sent to the County School Superintendent’s Office by this date in order 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...this will allow you to process your completion reports and begin working on the Annual Financial Report.

By September 20 – Balance cash to the county records for prior month – August. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

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

September 30 – interest should be distributed at least quarterly.

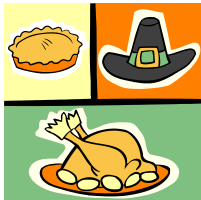
OCTOBER



By October 15, a copy of the Annual Financial Report must be furnished to the County School Superintendent’s Office (Contact Person – Tonya Taylor at 520.866.6579) and electronically submitted to ADE [ARS 15-904.A](#).

By October 20 – Balance cash to the county records for prior month – September. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.



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, or summary thereof, must be published either in a newspaper of general circulation within the district or in the official county newspaper, or mailed to each household in the district; ARS 15-904 or by electronic transmission of the information to ADE for posting on its website. The district shall provide a link on the districts website to the report on ADE’s website.

By November 20 – Balance cash to the county records for prior month – October. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

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 Governing Board receives notification that the budget exceeds the general budget limit or the unrestricted capital budget limit by one percent of the GBL or \$100,000, whichever is less, the adopted budget must be revised on or before December 15, after it gives notice and holds a public meeting in a similar manner as provided in [ARS 15-905](#) (C) and (D). If the district is notified by ADE that the adopted budget is in excess of the GBL or the UCBL by less than 1% of its GBL or \$100,000, the district is not required to prepare a December 15 revision but must adjust the current year budget before May 15.

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

No 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. [ARS 15-904.B](#).

December 16 - It is recommended that completion reports be sent to the County School Superintendent’s Office by this date to allow the County to approve so they can be forwarded to ADE before the deadline of December 31.

By December 18, the revised expenditure budget and budget worksheets must be electronically submitted to ADE and a copy submitted to the County School Superintendent’s Office (Tonya Taylor) [ARS 15-905.E](#).

By December 20 – Balance cash to the county records for prior month – November. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

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

December 31 – interest should be distributed at least quarterly.



JANUARY

By January 20 – Balance cash to the county records for prior month – December. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

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. (Contact at County School Superintendent’s Office – Lisa Jordan 520.866.6568) [IRS Circular E](#).

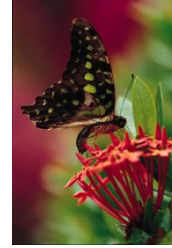


FEBRUARY

By February 15, a new Form W-4 for exempt employees from each employee who claimed exemption from income tax withholding from 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.

By February 20 – Balance cash to the county records for prior month – January. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and fax it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.



MARCH

By March 20 – Balance cash to the county records for prior month – February. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Superintendent’s Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

March 31 – interest should be distributed at least quarterly.



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](#).

By April 20 – Balance cash to the county records for prior month – March. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and fax it to the County School Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.

By April 1, all grant projects must be approved. If there are expenditures in an unapproved grant fund, the district will be requested to transfer these expenditures to M&O or other funds. The amount will be deducted from the M&O and/or Unrestricted Capital budget limits until such time as the grant has been approved by ADE.

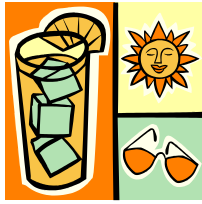


MAY

Before May 15, expenditure budget revisions must be made and the revised budget approved at a Governing Board meeting. The revised expenditure budget and budget worksheets must be electronically submitted to ADE and a copy of the revised expenditure budget and budget worksheets must be sent to the County School Superintendent's Office no later than May 18.

By May 20 – Balance cash to the county records for prior month – April. When the school district's cash records are reconciled to the county's cash records, the school district must sign and date the Cash Balances Report and email it to the County School Office accountant.

Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer at least monthly.



JUNE

By June 20 – Balance cash to the county records for prior month – May. When the school district’s cash records are reconciled to the county’s cash records, the school district must sign and date the Cash Balances Report and email it to the County School Office accountant.

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, 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.

School districts should be out of their line of credit with the bank by June 30.

June 30 – interest should be distributed at least quarterly.

SOURCE GUIDE

School Law

- ✦ [Arizona Revised Statutes - Title 15](#)
- ✦ [Arizona Revised Statutes – Title 16](#)
- ✦ [Arizona Revised Statutes – Title 19](#)
- ✦ [AZLEG.GOV](#)

Payroll Guidelines

- ✦ [Circular E](#)
- ✦ [USFR](#)

Tyler Technologies Software

- ✦ [Tyler Technologies Manual](#)
- ✦ [www.tylertech.com](#)

Auditor General

- ✦ [www.azauditor.gov](#)

Arizona Department of Education – School Finance

- ✦ [www.azed.gov](#)

Grants Management Guidelines

 Grants Management Handbook (www.azed.gov)

APPENDIX

- [Appendix A](#) Garnishment Worksheets

- [Appendix B](#) Withholdings Verification Check List

- [Appendix C](#) Circular E – Employer’s Tax Guide

- [Appendix D](#) Employee W-4 Form

- [Appendix E](#) Budget Controlled vs. Cash Controlled Accounts

- [Appendix F](#) List of Authorized Inter Fund Transfers

- [Appendix G](#) Sample Cash Balance Report as Balanced

- [Appendix H](#) Sample Completion Report

- [Appendix I](#) Sample Treasurer’s Receipt & Instructions

- [Appendix J](#) Treasurer’s Memo Regarding Deadlines

[Appendix K](#) **Sample Treasurer’s Combined Resolutions**

[Appendix M](#) [USFR Calendar of Events](#)

[Appendix N](#) **Advice of Encumbrance USFR Memorandum No. 188**

[Appendix O](#) **USFR Memorandum – Budget Guidelines**

[Appendix P](#) **School Finance Frequently Asked Questions**

[Appendix Q](#) **Auditor General Frequently Asked Questions**

www.azauditor.gov/reports-publications/school-districts/faqs

[Appendix R](#) [Sample Election Timeline](#) (Calendar of Events)

[Election IGA](#)

[Jurisdictional Calendar](#)

[Appendix S](#) [Sample Report of Special Elections](#)

[Appendix T](#) **Sample Tax Rate Calculation Workbook**

[Appendix U](#) **Request Form for Stops and Voids**