

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

MANUAL FOR SCHOOL DISTRICT PERSONNEL



**YAVAPAI COUNTY
EDUCATION SERVICE AGENCY**

The "First Choice" for Responsive Educational Services

Mr. Tim Carter
Yavapai County Superintendent of Schools
March 2011

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

MANUAL FOR SCHOOL DISTRICT PERSONNEL

The information contained in this manual is current as of March 2011

Revisions may be required between publications

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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.



The "First Choice" For Responsive
Educational Services.

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SUMMARY OF RESPONSIBILITIES

Rita Leyva (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
General fixed assets for county office
County office personnel supervision

Robin Bascom (928.442.5138)

Administrative Assistant for Superintendent
Certified Election Officer
Office liaison for Governing Boards
Coordinator of annual county spelling bee
Administrative Assistant for the:
 Yavapai Education Foundation and
 Education Scholarship Foundation

Debbie Gustafson (928.442.5144)

School business contact for:
 Hillside ESD
 Yavapai Co. High School
 Mountain Institute JTED
 Kirkland ESD
 Yarnell ESD

Vacant Position

Front desk receptionist
Home-school registrar
Office purchasing
Office equipment maintenance
Eighth grade certificates of promotion
Special projects as assigned

Shelly Williams (928.442.5143)

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

Mindy Mohler (928.442.5145)

Voids/Stop Payments/Re-issues
Transmittals
Validates vouchers
Certification
Prints all warrants
Records Management
Bank Statements for small districts

Allison Lawrence (928.442.5140)

All districts' revenue postings
School business contact for:
 Williamson Valley ESD
 Walnut Grove ESD
 Skull Valley ESD
 Crown King ESD

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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.

- A.R.S. 15-304 requires school board approval on each voucher before the YCESA releases the warrants. 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 signature pages for processing of vouchers. However, payroll vouchers must be signed by a majority of the board members and an administrator before warrants are released to the district. The county office will not release warrants until they have the signed voucher cover sheet in their possession.
- 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. If your payroll is due to pay employees on Friday, you **MUST** have your voucher to the county office **NO LATER** than Monday afternoon. 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*** so that the YCESA has all the information needed to process vouchers on a first come, first served basis.
- 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. After the cover page and electronic file are submitted to the county office, please check with **Mindy Mohler** at 928-442-5145 before leaving the office for the day. If adjustments need to be made to a file, it is the obligation of district personnel to be available.

Successfully submitted - Submitted and accepted with no revisions required

- Direct Deposit must be de-activated on 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 takes its responsibility to monitor certification among school district personnel very seriously. 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 should 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. January 2010); Circular E, Employers Tax Guide. 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.

Section 6 – Year End Balancing of Contracts

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

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

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 YCESA.

- There will be no direct deposit for balance-of-contract payrolls. This is necessary because direct deposits can not be voided; however, if there is a discrepancy in a payroll, the YCESA could void an incorrect paycheck that is not direct deposited and re-issue a corrected paycheck in a timely manner.

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.

- A.R.S. §15-304 requires School Board approval on each voucher before the county school superintendent's office releases the warrants. 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 signature pages for processing of vouchers. However, accounts payable vouchers must be signed by a majority of the governing board members and the original signed cover page received at our office in a timely manner. The county office will not release warrants until they have the signed voucher cover sheet in their possession.
- 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*** 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 July 18th. The blank form can be found on the auditor general's website at www.auditorgen.state.az.us under "Manuals and Memorandums." Click on Memo # 188. 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 **Shelly Williams** 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 "Crete 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. Fax the hard copy to the YCESA (928-771-3329) and move the Journal file on "to Yav" on the FTP site. Visions 2X – County File Transfer/Export Journal Entries. Select the entry by placing a check

mark in the send column, select export Selected Entries. Place the Journal file number on the journal entry, fax the hard copy to the YCESA and place the electronic file on FTP.

- Adjusting journal entries **will not** be accepted after the encumbrance period ends on August 31st 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 **Shelly Williams** at 928-442-5143.

Only Shelly is doing this as of now.

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 WARRANT(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. 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 5 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 **Mindy Mohler** at 928.442.5145.

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.**
- Beginning August 1, 2008, upon completion of balancing of records each month, a signed copy of the cash balance report must be sent to the YCESA School Service Technician. This will be a helpful tool for future reference. Auditors will ask to see that the school districts are in balance monthly with the CSO and that the CSO is in balance monthly with the county treasurer's office. See Appendix for a Cash Balance Report sample. The YCESA will continue to balance its records to the treasurer's office but it will not send its next month's balancing records to the school district until the YCESA is in receipt of a signed copy of the cash balance report for the prior month.
- 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. (Visions Enterprise - General Ledger/Utilities/AZ-County File Transfers/Post Revenues. Visions 2X – General Ledger/County File/Transfers/Import Revenue)
- 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.
- County office personnel are no longer allowed to make corrections on district deposit transmittal forms. Transmittals with errors will be returned to the district for corrections.
- If you have questions concerning the transmittal process, please call **Mindy Mohler** at 928.442.5145. Questions concerning the deposit receipts and revenue journal entries should be directed to **Shelly Williams** at 928.442.5143 or **Allison Lawrence** at 928.442.5140

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 service technician if you have any questions.
- The YCESA uses this report to balance its records to the treasurer's office on a monthly basis.
- The YCESA periodically reviews the dates of the outstanding warrants listed on the treasurer's report. A report is submitted to the district listing warrants outstanding, a few months prior to the void date so that the district has time to contact the vendor for possible reissue of the warrant.

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 by the 18th of 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/GME>
- 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 including 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.
- Arizona Department of Education has specific deadlines related to Grants Management and Cash Management Reporting. Specifically, a Cash Management Report must be filed with ADE by the 18th of each month.
- 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. Please call **Shelly Williams** at 928.442.5143 or **Allison Lawrence** at 928.442.5140 for assistance with distributing interest or returning funds to ADE.
- 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 USFR Memorandum #234, which can be found at 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 as well; there are publication guidelines to follow if a Truth in Taxation Hearing is required. (See USFR Memorandum #222 as well as USFR Section IV for publication guidelines).
- 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. Please call **Shelly Williams** at 928.442.5143 or **Rita Leyva** at 928.442.5141 if assistance is needed to complete the Revenue Budget. Information on the revenue budget is used by the YCESA to help calculate the district tax rates.

ELECTIONS

Section 1 – School Budget Overrides

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

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)

- The YCESA recommends pursuing a renewal to an override election in the third 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 Elections Officer **Robin Bascom** at 928-442-5138 for further information. The YCESA is prepared to assist districts by offering an election timeline, or calendar of event

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 **Robin Bascom** 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 Elections Officer **Robin Bascom** at 928-442-5138 with questions regarding governing board elections.
- The **County School Superintendent is the filing officer** for school board elections; therefore, forms are to be sent from the YCESA and received by the YCESA.

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 **Robin Bascom** at 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 Election Officer **Robin Bascom** 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 paper copy must be sent to the YCESA. (**Shelly Williams** at 928.442.5143) 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.

Within 5 working days of June 30th, districts must file an **Advice of Encumbrance** (form can be found at www.auditorgen.state.az.us) with the YCESA (**Shelly Williams** at 928.442.5143). 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 15th, 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 a paper copy furnished to the YCESA (**Shelly Williams** at 928.442.5143). A.R.S. §15-905.E.

July 18th – Cash Management Reports due to ADE Grants Management.

July 31st – No vouchers processed by the YCESA on this date.



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 1st – 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. – **Rita Leyva** at 928.442.5141)

August 18th – Cash Management Reports due to ADE Grants Management.

By August 20th – 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 YCESA until after the encumbrance period). When the school district's cash records are reconciled to the YCESA's cash records, the school district must sign and date the Cash Balances Report and fax it to the CSO School Service Technician, **Shelly Williams** – **FAX 928.771.3329**.

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.

August 31st – No vouchers processed by the County School Superintendent's Office on this date



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 18 – Cash Management Reports due to ADE Grants Management.

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.

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 fax it to the County School Superintendent's Office at **928-771-3329**.

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 15, a paper copy of the Annual Financial Report must be furnished to the CSO (Contact Person – **Shelly Williams** at 928.442.5143) and electronically submitted to ADE. A.R.S. §15-904.A.

October 18 – Cash Management Reports due to ADE Grants Management.

By October 15 – Teacher experience information due to ADE.

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 fax it to the County School Superintendent's Office at **928.771.3329**.



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 mailed to each household in the district. ARS 15-904.

- Note: There is legislation that allows the AFR to be linked to the file on ADE's website rather than published in the newspaper or mailed to each household. Please see USFR Section IV for complete details on publication guidelines. These guidelines are spelled out in the USFR Memorandum #222 which can be found at www.auditorgen.state.az.us.

November 18 – Cash Management Reports due to ADE Grants Management.

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 fax it to the County School Superintendent's Office at **928.771.3329**.

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.

Not 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**. A.R.S. §15-905.E.

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.

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 paper copy submitted to the CSO (**Shelly Williams**, 928.442.5143). A.R.S. §15-905.E.

December 18 – Cash Management Reports due to ADE Grants Management.

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 fax it to the County School Superintendent's Office at **928.771.3329**.

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

December 31 - Form W-5 Earned Income Credit 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.

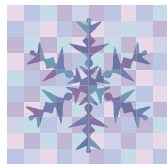


JANUARY

January 18 – Cash Managements Reports due to ADE.

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 fax it to the County School Superintendent's Office at **928.771.3329**.

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.

February 18 – Cash Managements Reports due to ADE.

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 at **928.771.3329**.

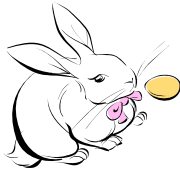


MARCH

March 1st – Notify CSO if your district will assume accounting responsibility in the subsequent fiscal year.

March 18 – Cash Management Reports due to ADE.

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 **fax** it to the County School Superintendent's Office at **928.771.3329**.



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.

April 18 – Cash Management Reports due to ADE.

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 CSO accountant at **928.771.3329**.



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 paper copy of the revised expenditure budget must be sent to the County School Superintendent's Office.

May 18 – Cash Management Reports due to ADE.

May ? – Balance of contract payrolls must have direct deposit de-activated.

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 fax it to the CSO School Service Technician, **Shelly Williams** at 928.771.3329.



JUNE

June 18 – Cash Management Reports due to ADE.

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 fax it to the CSO accountant at **928.771.3329**.

June ?- Balance of contract payrolls must have direct deposit de-activated.

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 county treasurer for deposit in the district's M&O fund.

June 30 – No vouchers processed by the County School Superintendent's Office on this date.

SOURCE GUIDE

School Law

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

Payroll Guidelines

- Circular E
- USFR

Visions Enterprise Software

- Visions Manual

Auditor General Website

- www.auditorgen.state.az.us

Arizona Department of Education

School Finance

- www.ade.az.gov

Grants Management Guidelines

- Grants Management Handbook (www.ade.az.gov)

USFR

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

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), or Soft Capital Allocation (625)—If budgeted expenditures are less than the cash balance remaining in the Adjacent Ways Fund, the portion of the cash balance not being used to make expenditures in the budget year must be transferred to the M&O, Unrestricted Capital Outlay, or Soft Capital Allocation Funds to reduce taxes. A.R.S. §15-906(B)

Bond 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(E)

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 (500 and 506)—Any unspent monies remaining 10 years after the date of deposit must be used to construct, acquire, improve, repair, or furnish school buildings or sites after notice and a hearing. A.R.S. §15-1102(G) and (H)

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)—Any interest at the end of the fiscal year must be transferred to the M&O Fund. A.R.S. §15-1223

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.

Federal Savings Bond Withholdings (860) to Maintenance and Operation (001)—Any interest at the end of the fiscal year must be transferred to the M&O Fund. A.R.S. §15-1221

Gifts and Donations (530 and 650) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—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, Unrestricted Capital Outlay, or Soft Capital Allocation Funds and used to reduce school district taxes for the budget year. A.R.S. §15-341(A) (15)

Insurance Proceeds (550) 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. §15-1103(B)

Insurance Proceeds (550) to Unrestricted Capital Outlay (610)—If the district chooses to make this transfer, the monies must be used to construct, acquire, improve, repair, or furnish school buildings after notice and a hearing. A.R.S. §15-1103(C)

Insurance Refund (585) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—For the reduction of school 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 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 Teacherage (580)—Districts may transfer federal impact aid monies from the M&O Fund to the Teacherage Fund for the maintenance and renovation of teacher housing. Laws 2004, Ch. 209

Maintenance and Operation (001) to Unrestricted Capital Outlay (610)—

Districts may transfer monies from the M&O Fund to the Unrestricted Capital Outlay Fund with approval of the State Board of Education to budget and accumulate monies for school construction. The transfer may not exceed the amount of PL 81-874 monies received in the prior year. A.R.S. §15-962(F)

Districts that have calculated the Federal Impact Adjustment in accordance with A.R.S. §15-964 may transfer monies from the M&O Fund to the Unrestricted Capital Outlay Fund to cover the adjustment amount.

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 Unrestricted Capital Outlay Fund the voter-approved amount of cash from the prior year's ending cash balance.

Maintenance and Operation (001) to Unrestricted Capital Outlay (610) or Soft Capital Allocation (625)—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)

School Opening (545) to Maintenance and Operation (001)—Any 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), Soft Capital Allocation (625), or Debt Service (700)—For the reduction of school district taxes or the payment of bonded indebtedness. A.R.S. §15-1102

School Plant—Special Construction (640) to School Plant (500 and 506)—Any balance remaining 10 years after the date of deposit. A.R.S. §15-1102(F)

Soft Capital Allocation (625) to Maintenance and Operation (001) or Unrestricted Capital Outlay (610)—If budgeted expenditures are less than the cash balance remaining in the SCA 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)

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

Teacherage (580) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—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), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—When the governing board determines that monies accumulated are in excess of insurance needs, the excess must be used to reduce school district taxes for the budget year. A.R.S. §15-1104

Unrestricted Capital Outlay (610) to Maintenance and Operation (001) or Soft Capital Allocation (625)—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 **Shelly Williams** at 928-442-5143.