

## ARS 15-304

### ACCOUNTS PAYABLE

Upon receipt of an approved accounts payable voucher, the County Superintendent of Schools office is required to “draw” warrants for all expenses in that voucher. In essence, this means that for the school districts in its county that do not have independent status, the County School Superintendent’s office will process and print warrants for all vouchers received from the school districts. Prior to releasing the warrants to the districts, the following requirements must be met:

1. ARS 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 the Board member signatures and one district administrator signature before warrants will be released.
  - a. 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 the original cover sheets are then mailed by the district to the CSS office with the authorized board members signatures and authorized administrator signature.
2. The CSS has verified that the expenditure total on the voucher cover sheet or other valid report such as a distribution report, agrees with the expenditure total of the warrants processed.
3. The CSS has verified that there is budget capacity in the budget controlled accounts and that there is cash capacity in the cash controlled accounts.
  - a. Districts will be advised if a fund is short and the warrant(s) coded to the fund will be held until the account has enough funds to process the warrant(s).

Once these requirements are met, warrants are mailed out along with a check register. When the districts receive the warrants, they are required to fax a sheet advising the CSS that the warrants have been received, by whom and the date received.

The Coconino County Treasurer processes all school district warrants through the district’s levy account. Therefore, in order to show the expenditures in the appropriate district treasurer account on a timely basis, the county school superintendent’s office transfers these expenditures to the appropriate treasurer account monthly. For the larger districts, the transfers are made weekly.

On a daily basis, the CSS downloads warrant numbers and amounts to the county treasurer for authorization to process. This as well as warrant number listings kept by the CSS office helps to protect the districts from fraud.

Payroll vouchers take precedence over expense vouchers and will be processed before expense vouchers.