ARS 15-303
Uniform Accounting Manual for County School Superintendents
USFR VI-F

REVENUE

The County School Superintendent (CSS) is the receiving office for state grant funds and federal grant funds that are not directly wired to the County Treasurer's office for the school districts in its county. With the exception of school districts participating in the Accounting Responsibility Program pursuant to ARS 15-914.01, the CSS is responsible for recording all revenues for the school districts in its county.

NOTE: Please notify the CSS when fund numbers change from the previous year or when new fund numbers are added.

The CSS prepares pre-numbered and numerically controlled Treasurer's Receipts for monies sent to the County Treasurer by CSS or for monies directly wired to the County Treasurer. The County Treasurer notifies the CSS staff through the e-mail of monies it has received by direct wire. The following are examples of monies that are directly wired to the County Treasurer:

1. State Equalization and Additional State Aid
2. Federal Impact Aid
3. Forest Fees and Taylor Grazing Fees
4. Classroom Site Funds
5. Instructional Improvement
6. Indian Education grants-in-aid
7. Federal Reimbursement for food services
8. SRP and other types of "in lieu" tax revenue

Districts may also prepare treasurer receipts for monies they collect locally and then send the monies along with the receipt to the Coconino County Treasurer. The Coconino County Treasurer will verify the dollar amount of the receipts, accuracy of the account codes and will then forward the receipt to the CSS office.

The CSS must apportion state equalization, additional state aid, classroom site funds, property tax, in lieu tax, and earnings on investment monies of each school district.

The only source documents the CSS has access to for information on how much property tax, in lieu tax, and earnings on investment amounts the districts have received are the monthly county treasurer's cash reports. From these, the CSS obtains the amount received/earned by the district and then apportions it among the various school district funds by the methods allowed by the USFR.

The CSS prepares treasurer receipts and forwards the receipts along with the checks (if applicable) to the County Treasurer at least weekly and more often if the monies received are significant. Once the County Treasurer has validated the receipt, it is sent back to the CSS for input into the district's general ledger through a journal entry. Once the journal entry is complete, the CSS will 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 then post the exported revenue journal entry to its general ledger.