

Policy © 3-103 Expenses and Payroll

All expenditures must be approved by the Governing Board.

Payroll

The Board shall annually set the salaries and benefits of employees for the succeeding year. The Board shall approve the form of employee contracts and compensation agreements. The Board shall approve terms of employment, including compensation for additional duties.

The District shall designate two (2) or more days each month, not more than sixteen (16) days apart, to pay wages to employees. The District shall provide employees with a total compensation statement as required by [A.R.S. § 15-341\(45\)](#). The District shall operate a delayed payroll system; wages shall be paid in arrears.

The Board shall authorize deductions as required by state and federal law.

Employees may elect deductions as permitted in state and federal law and may annualize their salaries or be paid in full on the last pay day of the contract period. The Superintendent shall establish procedures to ensure employees are compensated appropriately and in a timely manner.

Supervisors must provide advance written approval for any overtime assignments.

Warrants and Vouchers

The Board shall submit a voucher for a District expense or salary to the County School Superintendent for payment, if applicable. The warrants issued by the County School Superintendent shall be counted against District funds. If the District warrant causes the District's funds to be over expended, the County School Superintendent shall make a written report of the over expenditure to the Arizona Department of Education.

In accordance with [A.R.S. § 15-321\(G\)](#), Board members must review and sign all expenditure vouchers before the vouchers are sent to the County School Superintendent for warrant processing. A signed voucher for payment of an expense or salary may be submitted between Board meetings if the Board has passed a resolution allowing such submission and if the voucher is ratified by the Board at its next regular or special meeting.

If the District is approved to assume accounting responsibility as authorized by [A.R.S. § 15-914.01](#), the District shall prepare its own warrants and shall not process expenditure vouchers through the County School Superintendent.

Encumbrances Pursuant to [A.R.S. § 15-906](#), a district that is not participating in the Accounting Responsibility Program that has liabilities payable for levy funds as of June 30 must complete the advice of encumbrance form and submit it to the County School Superintendent by July 18. The advice of encumbrance should be prepared from the listing of liabilities for levy funds required by [A.R.S. § 15-906\(A\)](#) for goods or services received on or before June 30 that are unpaid at June 30. The amounts from the listing should be reported on the advice of encumbrance by fund and program. Accounting Responsibility Program districts must adhere to the duties disclosed in [A.R.S. § 15-304](#) regarding the drawing of warrants.

Payments of these lapsed obligations shall be made within sixty days following the close of the fiscal year.

District warrants not presented for payment within one year after the date of issuance are void and shall have no further force or effect.

Travel Expenditures

All travel expenses, including reimbursements, shall not exceed the maximum amounts established by the Arizona Department of Administration (ADOA) in accordance with [A.R.S. § 38-621 et seq.](#) and the State of Arizona Accounting Manual (SAAM). The Superintendent is authorized to prescribe procedures regarding travel reimbursements for employees and for Board members.

Food and Beverages

The Board authorizes the provision of food and beverages at District events pursuant to [A.R.S. § 15-342\(39\)](#). The provision of food and beverages benefits at official District functions directly supports the District's educational mission by facilitating training, governance, planning, emergency response, recruitment, employee development, and other official District business that benefits students and the public.

The Superintendent is authorized to prescribe procedures regarding the provision of food and beverages that shall address expenditure limits and the use of District funds.

Credit Cards

The Board authorizes use of credit cards or purchasing cards. The Superintendent shall establish internal controls regarding the use of credit cards.

Adopted:

Legal Authority:

[A.R.S. § 15-341](#)

[A.R.S. § 15-121](#)

[A.R.S. § 15-135](#)

[A.R.S. § 15-304](#)

[A.R.S. § 15-321](#)

[A.R.S. § 15-342](#)

[A.R.S. § 15-502](#)

[A.R.S. § 15-503](#)

[A.R.S. § 15-906](#)

[A.R.S. § 15-914.01](#)

[A.R.S. § 23-351](#)

[A.R.S. § 23-352](#)

[A.R.S. § 23-353](#)

[A.R.S. § 38-621](#)

[A.R.S. § 38-624](#)

[A.R.S. § 43-401](#)

[26 U.S.C. §§ 401, -403 and -457](#)

[29 U.S.C. § 201 *et seq.*](#)

[Ariz. Admin Code R7-2-803](#)

Uniform System of Financial Records