



Maricopa County

Superintendent of Schools

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GRANT FUND ACCOUNT CODING PROCEDURES

There are specific procedures in Visions/CIMS® that must be accomplished in order to satisfy the record keepings of your amended local funding sources and the reversions of monies to the Arizona Department of Education (ADE). These tasks require the use of common account codes in Visions/CIMS® for all of the non-Accounting Responsibility Program (ARP) Maricopa County school districts.

LOCAL FUNDING SOURCE (COUNTY CARRYOVER)

If your current year grant project's funding source includes county (local) carryover monies, then you must journal the approved county carryover monies from its respective grant 9fund account into its current year grant fund account in Visions/CIMS®.

FF9 = grant 9fund account element that ends in 9 for expired grant balances previously assigned to 070-078 (079), 100-108 (109), 110-118 (119), 120-128 (129), ...490-498 (499).

FFF = grant fund account element for current year grants (fund accts 070-078 and 100-498) as assigned on the grants listing of the Maricopa County Superintendent of Schools Office (MCSOS) Grant Management website (will never end in 9), e.g., 100, 101, 102, ...498.

PPPP/FFFF = grant project/function account element (unique account element) to identify the past grant (expired grant). Its first three numeric characters represent the original fund account at its inception (see past grants listings on the MCSOS GM webpage) and the last numeric character represents the fiscal year of the grant's origin, e.g. #07FAATTI grant was originally fund 100, then the following fiscal year its balance would be placed in its respective 9fund account (fund 109) with project account element 1007 (or function 1007, depending on your chart of accounts in your general ledger).

Object 4510 = grant county carryover for federal fund accounts 100-398.

Object 3210 = grant county carryover for state fund accounts 070-078 and 400-498.

Visions User Using the Project Account Code Element (Visions Enterprise & #44)

Post the following journal entry in Visions. Transfer its journal entry file to the County Visions General Ledger, if applicable:

FF9.000.0000.0259.000.000.PPPP	\$xx.xx DR
FF9.000.0000.0103.000.000.0000	\$xx.xx CR
FFF.000.0000.0103.000.000.0000	\$xx.xx DR
FFF.000.0000.4510/3210.000.000.0000	\$xx.xx CR

CIMS® User (Alhambra School District)

Post the following journal entry in CIMS®:

FF9.000.0000.0259.000.000.PPPP	\$xx.xx DR
FF9.000.0000.0103.000.000.PPPP	\$xx.xx CR
FFF.000.0000.0103.000.000.0000	\$xx.xx DR
FFF.000.0000.4510/3210.000.000.0000	\$xx.xx CR

LOCAL FUNDING SOURCE (COUNTY CARRYOVER) continued

Visions User **Not** Using the Project Account Code Element

Post the following journal entry in Visions. Transfer its journal entry file to the County Visions General Ledger, if applicable:

FF9.000.FFFF.0259.000.000	\$xx.xx DR
FF9.000.0000.0103.000.000	\$xx.xx CR
FFF.000.0000.0103.000.000	\$xx.xx DR
FFF.000.0000.4510/3210.000.000	\$xx.xx CR

Reminders:

- In the grant 9fund journal entry accounting string, always debit the object 0259 account. Do not use (debit) objects 0103, 0330, 5200, 6930, etc.
- Journal only the ADE-approved county carryover amount. Any remaining balances in the grant 9fund account for that grant must be returned to the ADE Accounting Office per their directive in the View Approved Completion Reports section of the ADE Grants Management Enterprise website at <https://www.ade.az.gov/GME>.
- Immediately post the approved local carryover monies into your current year grant fund account to avoid the carryover monies returned to the ADE in error.
- Local carryover in the funding source section of the current grant project's budget page is monies in your grant 9fund account that must be journaled into its respective current year grant fund account. Local carryover is also referred as county carryover.
- State carryover in the funding source section of the current grant project's budget page is monies that the ADE will disburse to the current grant project, via a monthly allocation. Do not post a journal entry.
- Although the above information pertains to the ADE-administered grant projects, you can also apply the same concept to your fund accounts 050-058, County, City, and Town Grants.

REVERSIONS TO THE ADE

There are two common instances for returning grant monies to the ADE Accounting office: Reversions of expired/past year grant monies and interest income of current year federal grant monies. The mailing address is located on the Return of Funds Form link on the ADE Grants Management Enterprise homepage.

Past Year Grant Monies

The ADE will direct you to return past year's grant monies to their accounting office per the evaluation comment of the View Approved Completion Reports section on the ADE Grants Management Enterprise website. This is monies that have since expired and cannot be amended into the following fiscal year's grant project.

1. Code the payment voucher to either accounting string applicable to your accounting system:

FF9.000.0000.0259.000.000.PPPP	\$xx.xx
FF9.000.FFFF.0259.000.000	\$xx.xx

2. Then, submit your warrant along with the Return of Funds form and a copy of the approved grant completion report for grant identification of the reversion.

REVERSIONS TO THE ADE (continued)

Current Year Grant Monies (Interest Reversion)

Typically, the only reason to return current year grant monies is for the reversion of its excess interest income on federal grant projects (fund accounts 100-398, excluding 9fund accounts and the Johnson O'Malley grant project). You can only keep up to \$100.00 of interest income on federal grant projects. Any interest in excess of \$100.00 per grant must be returned to the ADE Accounting office at least quarterly.

1. Reclassify the interest income from object 1510 to object 0215. Transfer the journal entry file to the County Visions General Ledger, if applicable.
FFF.000.0000.1510.000.000.0000 \$xx.xx DR
FFF.000.0000.0215.000.000.0000 \$xx.xx CR
2. Code the payment voucher to FFF.000.0000.0215.000.000.0000 \$xx.xx
3. Then, submit your warrant along with the Return of Funds form.

Reminders:

- Do not code the past year grant reversions to objects 0103, 1510, 3290, 4590, 6950, or 6960. Past year grant reversions must be coded to a deferred revenue object code, object code 0259. Also, its respective project account element must be included in the accounting string for grant specific identification.
- Confirm the past year grant monies are in your 9fund account and that the ADE has directed you to return the monies to their accounting office prior to the reversion.
- Please use a separate purchase order/invoice number for the past year grant reversion for prompt release of your grant 9fund account warrants by the MCSOS Accounts Payable subdivision.
- The quarterly interest income reversion may not apply to the Johnson O'Malley grant project. Please contact the ADE Program Office for confirmation, if necessary.
- Additional information on the Return of Funds to the ADE can be located in the Documents and Required Annual Forms section of the ADE GME Home Page.
- Consult your funding source agency(s) on the disposition requirements of your county, city, and town grants in fund accounts 050-058.

BENEFITS

Adhering to the above procedures in a timely manner will assist in future reconciliations with the offices of the ADE and the Maricopa County Superintendent of Schools. Also, your grant 9fund accounts will net to zero balances at fiscal year end and, therefore, will result in one less task for your school district to manage in the following fiscal year.