

Arizona
Department of Education



Office of the
Auditor General

USFR MEMORANDUM NO. 188

TO: School District Administrators; County School Superintendents

FROM: Magdalene D. Haggerty, Office of the Auditor General
Scott W. Thompson, Arizona Department of Education

DATE: June 14, 2002

SUBJECT: Advice of Encumbrance (Supersedes USFR Memorandum No. 180)

In accordance with Arizona Revised Statutes (A.R.S.) §15-906, districts not participating in the Accounting Responsibility Program that have liabilities payable for levy funds as of June 30 must complete the enclosed Advice of Encumbrance (Rev. 6/02) 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.

If you have any questions or need assistance, please call the Office of the Auditor General, Accounting Services Division at (602) 553-0333, or the Arizona Department of Education, School Finance Operations Unit at (602) 542-5695.

MDH/SWT/gr
Enclosure

_____ **SCHOOL DISTRICT NO.** _____

ADVICE OF ENCUMBRANCE
FISCAL YEAR 20__ - __
(A.R.S. § 15-906)

I certify that the encumbrance amounts for each fund on this form are just and legal expenditures of the fiscal year ended June 30, 20___. Goods or services were received on or before June 30, 20___, and a listing of liabilities supports each encumbrance amount. The encumbrance amounts plus expenditures previously made during the fiscal year do not exceed budget limits.

Fund

001	Maintenance and Operation	
100	Regular Education	_____
610	School-Sponsored Cocurricular Activities	_____
620	School-Sponsored Athletics	_____
630, 700, 800, 900	Other Programs	_____
	Total Regular Education	_____
200	Special Education	_____
400	Pupil Transportation	_____
510	Desegregation	_____
520	Special K-3 Program Override	_____
530	Dropout Prevention Programs	_____
540	Joint Career and Technical Education and Vocational Education Center	_____
550	K-3 Reading Program	_____
	Total Maintenance and Operation	=====
610	Unrestricted Capital Outlay	_____
620	Adjacent Ways	_____

SIGNED _____
Chief Administrative Officer of the District

DATE _____