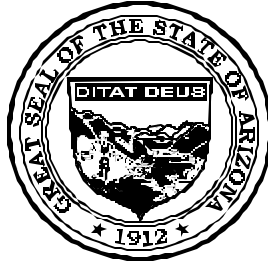


Arizona  
Department of Education

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Office of the  
Auditor General

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## 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)

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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   | _____ |
| 300                | Special Education Disability Title 8, P.L. 103-382 Add-On               | _____ |
| 400                | Pupil Transportation  | _____ |
| 510                | Desegregation   | _____ |
| 520                | Special K-3 Program Override  | _____ |
| 530                | Dropout Prevention Programs   | _____ |
| 540                | Joint Career and Technical Education and Vocational<br>Education Center | _____ |
|                    | Total Maintenance and Operation   | ===== |
| 610                | Unrestricted Capital Outlay   | _____ |
| 620                | Adjacent Ways   | _____ |
| 625                | Soft Capital Allocation   | _____ |

**SIGNED** \_\_\_\_\_  
Chief Administrative Officer of the District

**DATE** \_\_\_\_\_