

5.9.4

ENCUMBERING

ADOPT: APRIL 8, 1985

REVISED: DECEMBER 8, 1992

REVIEWED: MAY 8, 2001

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In order that a clear picture of the condition of the several funds of the District is readily available, and as current as possible, the Superintendent/President is directed to see that the funds are encumbered in the District accounting records immediately after an expenditure is committed for subsequent payment. Such encumbering shall be done through proper accounting procedures, and the Vice President of Business Services shall be responsible for its effective implementation.

The administration will encumber funds beginning July 1 of each fiscal year in accordance with the amounts established in the preliminary budget of the District and will make any appropriate adjustments when the final budget is adopted.