

Uniform Expenditure Reporting System (UERS) & Annual Expenditure Limit Report (AELR)

Arizona Auditor General's Office

Templates

[AELR Template](#)

[CFO Designation Form & Resolution Template](#)

Frequently Asked Questions

[Expenditure limitations basics and penalties for exceeding the limitation](#)

[Part I—expenditure limitation amounts and adjustments to expenditures subject to the limitation](#)

[Part II—exclusions and carryforwards](#)

[Reconciliation—Subtractions and additions](#)

[Independent accountants' report](#)

[Filing requirements](#)

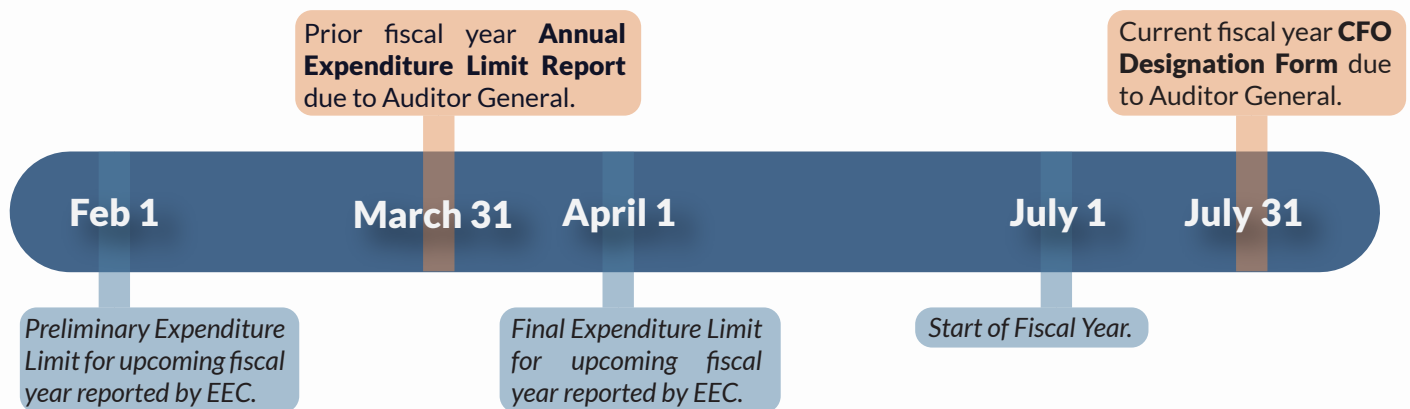
Webinars

[Expenditure Limitation Reports—The Basics](#)

[ELRs—Reconciliation and Part I](#)

[ELRs—Part II](#)

Statutory Deadlines



County Supervisors Association

[Relevant Attorney General Opinions](#)

[Statutory History of § 41-1279.07 & Legislative Changes to County Expenditure Limits](#)

[State Appropriations to Counties - 2018](#)

[CFO Budget & Audit Guide -2023](#)