JANICE K. BREWER
GOVERNOR

WILLIAM BELL
DIRECTOR

ARIZONA DEPARTMENT OF ADMINISTRATION

GENERAL ACCOUNTING OFFICE
100 NORTH 15th AVENUE • SUITE 302
PHOENIX, ARIZONA 85007
Phone: (602) 542-5601 • Fax: (602) 542-5749

MEMORANDUM

TO: All State Agencies
ATTN: Accounting Managers

FROM: D. Clark Partridge
State Comptroller

DATE: July 31, 2009

SUBJECT: Fiscal Year-End 2009 Fixed Asset Reporting Requirements

The General Accounting Office (GAO) requests your assistance in providing us with financial information relating to fixed assets for FY 2008-2009. This information will be presented in the State's Comprehensive Annual Financial Report (CAFR) which is due annually to the Governor by December 31st. We want to thank you for your continued support of this project.

Depending on whether or not your agency added or disposed of fixed assets during FY09, a maximum of four (4) fixed asset reports from the information recorded on the AFIS Fixed Asset System will be available in Control-D. They are (1) DAFR8370, **Total Fixed Assets** by Fund, General Ledger Account, Object/COBJ and Property Number; (2) DAFR 9940, Fixed Asset **"True" Additions** by Fund, General Ledger Account, Object/COBJ and Property Number; (3) DAFR 9930, Fixed Asset **Disposals** by Fund, General Ledger Account, Object/COBJ and Property Number, and; (4) DAFR 9350, Fixed Asset **Accumulated Depreciation** by Fund & C/I Indicator. These reports display only those assets which have been capitalized, i.e., those assets with a 'C/I indicator' set to **C**. Your agency year-end reports are now available on Control D and will contain "Adjustment" in the Report Period field of the report header.

Agencies should review these fixed asset reports for accuracy and completeness. Reports are considered accurate and complete if all asset categories are reported and the information is current. Upon completion of this review, please refer to the Fixed Asset Closing Package for instructions on the forms that must be completed by your agency for FY09 reporting requirements. The Fixed Asset Closing Package forms and instructions can be viewed and downloaded from the Publications section of our GAO website at http://www.gao.az.gov/publications/close/clpkgfile/F-Fixed_Assets.pdf

The due date for the Fixed Asset Closing Package to be completed and submitted to the GAO is August 18, 2009. **For your convenience, these forms are on-line interactive and your agency's information can be entered directly into the form and saved as a file.** We appreciate your continued cooperation as we meet the State's reporting requirements.

If you have any questions or need additional information concerning the Fixed Asset Closing Package, please contact Evan Chang at (602) 542-6220.

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