

September 15, 2009

TO: Clerk of the Board
County Board of Supervisors

FROM: Debra K. Davenport
Auditor General

Arizona Revised Statutes (A.R.S.) §48-251 requires special districts not exempt under A.R.S. §48-251(C) to submit an annual report to you. A.R.S. §48-251(A)(1) requires the Auditor General to prescribe the format of the schedule of beginning and ending fund balances and revenues and expenditures that is to be included in the report (Parts D and E of the forms). We have included Parts A, B, and C to facilitate districts' preparation of their annual reports and inclusion of the additional information A.R.S. §48-251(A) requires to be included in the annual report.

The forms, along with instructions, are available from the Auditor General's Web site at www.azauditor.gov/Reports/Other/Other_Publications.htm.

The report instructions have been updated to reflect the revised financial review thresholds included in Laws 2009, Chapter 18, §1. The forms have not changed. Districts should use the forms on our Web site for fiscal year 2009 and future years. Revised forms will be issued as changes become necessary.

Please distribute a copy of the attached memo to all districts within your County that are required to submit a report.

Questions or comments should be referred to Michael Stelpstra, Accounting Services Manager, or Sara Thomas, Accounting Services Senior, at (602) 553-0333.

DKD/MH/ms

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TO: Arizona Special Districts

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Auditor General

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