

GENERAL FIXED ASSETS ACCOUNT GROUP

Fixed assets used in Governmental and Expendable Trust Fund operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the individual funds. Fixed assets related to Proprietary Funds, Non-Expendable Trust Funds, Pension Trust Funds, University Funds and the Component Units are accounted for in those funds.

STATE OF ARIZONA
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION
JUNE 30, 1999
(Expressed in Thousands)

				FURNITURE, VEHICLES, AND EQUIPMENT	
	LAND	BUILDINGS AND IMPROVEMENTS	OTHER IMPROVEMENTS		TOTAL
FUNCTION					
General government	\$ 16,883	\$ 374,051	\$ 1,233	\$ 29,706	\$ 421,873
Health and welfare	6,413	59,569	4,199	89,414	159,595
Inspection and regulation	-	28	-	15,973	16,001
Education	3,244	8,702	-	5,222	17,168
Protection and safety	6,414	369,511	33,882	125,491	535,298
Transportation	10,863	110,108	31,086	39,454	191,511
Natural resources	43,081	36,683	27,326	27,005	134,095
Total General Fixed Assets by Function	86,898	958,652	97,726	332,265	1,475,541
Construction in progress	-	273,171	-	-	273,171
Total General Fixed Assets	\$ 86,898	\$ 1,231,823	\$ 97,726	\$ 332,265	\$ 1,748,712

STATE OF ARIZONA
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1999
(Expressed in Thousands)

	BALANCE JULY 1, 1998	ADJUSTMENTS	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1999
FUNCTION					
General government	\$ 380,958	\$ 279	\$ 45,311	\$ 4,675	\$ 421,873
Health and welfare	178,050	(19,639)	10,487	9,303	159,595
Inspection and regulation	13,483	441	2,297	220	16,001
Education	16,807	66	343	48	17,168
Protection and safety	515,337	1,832	20,471	2,342	535,298
Transportation	182,505	-	15,741	6,735	191,511
Natural resources	100,250	18,685	16,140	980	134,095
Total General Fixed Assets by Function	1,387,390	1,664	110,790	24,303	1,475,541
Construction in progress	227,422	24,826	61,820	40,897	273,171
Total General Fixed Assets	\$ 1,614,812	\$ 26,490	\$ 172,610	\$ 65,200	\$ 1,748,712

The July 1, 1998 balances were adjusted as a result of previously unreported and misclassified fixed assets.

STATE OF ARIZONA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
JUNE 30, 1999
(Expressed in Thousands)

GENERAL FIXED ASSETS

Land	\$	86,898
Buildings and improvements		958,652
Other improvements		97,726
Furniture, vehicles, and equipment		332,265
Construction in progress		273,171
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Total General Fixed Assets	\$	<u><u>1,748,712</u></u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund	\$	589,779
Construction in progress		48,489
Special Revenue Funds:		
General Government		4,968
Health and Welfare		5,003
Inspection and Regulation		9,205
Education		119
Protection and Safety		11,068
Construction in progress		271
Transportation		191,511
Natural Resources		92,053
Construction in progress		6,436
Capital Projects Funds:		
Certificates of Participation Financed		279,023
General Fund Financed		2,584
Construction in progress		14,687
Special Revenue Funds Financed		283,287
Construction in progress		203,289
Expendable Trust Funds:		
Employee Benefits Fund		25
Energy Conservation Fund		25
Donations		6,012
Other Funds		878
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Total Investment in General Fixed Assets	\$	<u><u>1,748,712</u></u>

Approximately \$264 million of prison buildings were reclassified from the General Fund into the Capital Projects Funds' Special Revenue Funds Financed to correct a misclassification from prior years.