

Gila County Provisional Community College District (Gila Community College)

Annual Budgeted Expenditure
Limitation Report

Year Ended June 30, 2019

A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent accountants' report

Members of the Arizona State Legislature

The Governing Board of
Gila County Provisional Community College District

We have examined the accompanying Annual Budgeted Expenditure Limitation Report of Gila County Provisional Community College District for the year ended June 30, 2019, and the related notes to the report. The District's management is responsible for presenting this report in accordance with the Uniform Expenditure Reporting System as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the Uniform Expenditure Reporting System in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Annual Budgeted Expenditure Limitation Report referred to above is presented in accordance with the Uniform Expenditure Reporting System as described in Note 1 in all material respects.

Donna Miller, CPA
Director, Financial Audit Division

May 11, 2020

**Gila County Provisional Community College District
(Gila Community College)
Annual Budgeted Expenditure Limitation Report—Part I
Year ended June 30, 2019**

1. Economic Estimates Commission expenditure limitation	\$5,372,554
2. Total amount subject to the expenditure limitation (from part II, line C)	<u>5,185,894</u>
3. Amount under the expenditure limitation	<u>\$ 186,660</u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of chief fiscal officer: (Signature removed for website presentation.)

Name and title: Sam Moorhead, District Governing Board Member

Telephone number: (928) 961-2943 Date: May 11, 2020

**Gila County Provisional Community College District
(Gila Community College)
Annual Budgeted Expenditure Limitation Report—Part II
Year ended June 30, 2019**

Description	General Fund
A. Total budgeted expenditures	\$5,827,507
B. Less exclusions claimed:	
Debt service requirements	8,519
Dividends, interest, and gains on the sale or redemption of investment securities	5,470
Grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts (Note 2)	116,816
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 2)	111,720
Contracts with other political subdivisions or tribal governments (Note 2)	398,719
Prior years carryforward (Note 3)	<u>369</u>
Total exclusions claimed	<u>641,613</u>
C. Amounts subject to the expenditure limitation	<u>\$5,185,894</u>

See accompanying notes to report.

**Gila County Provisional Community College District
(Gila Community College)
Notes to Annual Budgeted Expenditure Limitation Report
Year ended June 30, 2019**

Note 1 - Summary of significant accounting policies

The Annual Budgeted Expenditure Limitation Report (ABELR) is presented as prescribed by the Uniform Expenditure Reporting System (UERS), as required by Arizona Revised Statutes (A.R.S.) §41- 1279.07. The ABELR excludes expenditures of certain revenues specified in the Arizona Constitution, Article IX, §21 and A.R.S. §15-792.03, §15-795.01, §15-1444, and §15-1472, as applicable, from the total budgeted expenditures.

In accordance with UERS requirements, a note to the ABELR is presented below for any exclusion reported in the total column on Part II that cannot be traced directly to an amount reported in the annual financial statements.

Note 2

The following schedule presents revenues from which exclusions have been claimed for grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts, grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes, and contracts with other political subdivisions or tribal governments.

Statement of governmental fund revenues, expenditures, and changes in fund balance:		Annual Budgeted Expenditure Limitation Report:	
Operating grants and contracts	\$ 603,207	Grants, aid, or contributions for the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts	\$ 116,816
State appropriations	<u>785,305</u>	Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	111,720
		Contracts with other political subdivisions or tribal governments	<u>398,719</u>
		Total exclusions claimed	627,255
		Other revenues (nonexcludable)	550,588
		Amount carried forward	<u>210,669</u>
Total	<u>\$1,388,512</u>	Total	<u>\$1,388,512</u>

Note 3

Prior years carryforward consists of constitutionally excludable revenues unexpended in the year of receipt that have been accumulated and were expended in the current year as follows.

Description	General fund
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	<u>\$369</u>
Total prior years' carryforward expended	<u>\$369</u>

