

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
REPORT ON EXAMINATION OF  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
YEAR ENDED JUNE 30, 2020**

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
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YEAR ENDED JUNE 30, 2020**

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## INDEPENDENT ACCOUNTANTS' REPORT

Members of the Arizona State Legislature  
The Auditor General of the State of Arizona  
Governing Board of  
Mohave County Community College District  
Kingman, Arizona

We have examined the accompanying Annual Budgeted Expenditure Limitation Report (report) of Mohave County Community College District for the year ended June 30, 2020, 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.

*CWDL, Certified Public Accountants*

Scottsdale, Arizona  
January 15, 2021

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
 ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART I  
 YEAR ENDED JUNE 30, 2020**

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Economic Estimates Commission expenditure limitation	\$ 24,762,804	
Enter applicable amount from line 1 or line 2		<u>\$ 24,762,804</u>
Total amount subject to the limitation (from Part II, line C)		<u>\$ 24,762,804</u>
Amount under (in excess of) the expenditure limitation		<u><u>\$ -</u></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 financial officer: (Signature removed for website presentation.)

Name and title: Sonni Marbury, Chief Financial Officer

Telephone number (928)692-3032

Date: January 15, 2021

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART II  
YEAR ENDED JUNE 30, 2020**

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Description	Current funds			Plant funds		Total
	Unrestricted			Unexpended	Retirement of indebtedness	
	General	Auxiliary enterprises	Restricted			
A. Total budgeted expenditures	\$ 29,801,424	\$ 507,071	\$ 12,360,355	\$ 2,577,015	\$ -	\$ 45,245,865
B. Less exclusions claimed:						
Dividends, interest, and gains on the sale or redemption of investment securities	636,891					636,891
Grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts (Note 2)			12,360,355	1,152,100		13,512,455
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements (Note 3)				1,055,780		1,055,780
Tuition and fees (Note 4)	4,770,864	507,071				5,277,935
Total exclusions claimed	<u>5,407,755</u>	<u>507,071</u>	<u>12,360,355</u>	<u>2,207,880</u>	<u>-</u>	<u>20,483,061</u>
C. Amounts subject to the expenditure limitation	<u>\$ 24,393,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 369,135</u>	<u>\$ -</u>	<u>\$ 24,762,804</u>

See accompanying notes to the report.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
YEAR ENDED JUNE 30, 2020**

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**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.

The information reported in both the ABELR and the financial statements is derived from the same underlying accounting data. However, the formats of the ABELR and the financial statements differ. The ABELR presents budgeted expenditures, exclusions, and amounts subject to the limitation by fund type as required by A.R.S. §41-1279.07. The financial statements present the net position, changes in net position, and cash flows in accordance with U.S. generally accepted accounting principles.

In accordance with the 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 – GRANTS, AID, OR CONTRIBUTIONS**

The exclusion claimed for grants and aid from the federal government of \$12,360,355 is comprised of \$9,753,029 that was reported as government grants in the statement of revenues, expenses, and changes in net position—primary government as well as \$2,790,842 of Federal Direct Student Loan disbursements that are budgeted for as expenses but are not reflected as an expense in the financial statements. The remaining unspent revenues of \$183,516 have been carried forward to future years.

The exclusion claimed for grants and aid from the State of Arizona of \$1,152,100 is comprised of the Rural Community College Aid disbursed by Section 134 of the General Appropriation Act.

**NOTE 3 – AMOUNTS ACCUMULATED FOR CAPITAL PURCHASES**

Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements of \$1,055,780 are included in the statement of cash flows—primary government. Of the \$1,546,996 reported as purchases of capital assets on the statement of cash flows—primary government, \$491,216 was excluded as equipment, library books or software system purchases.

**NOTE 4 – TUITION AND FEES**

The District does not budget tuition and fees revenue net of scholarship allowances. Of the gross tuition and fees of \$9,510,660 reported on the statement of revenues, expenses, and changes in net position — primary government, only \$5,277,935 was expended and claimed as an exclusion. Of the remaining tuition and fees, \$176,091 is not excludable and \$4,056,634 has been carried forward to future years in the General Fund.