

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
REPORT ON EXAMINATION OF  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
YEAR ENDED JUNE 30, 2021**

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2021**

---

Table of contents	Page
Independent accountants' report	1
Annual Budgeted Expenditure Limitation Report—Part I	2
Annual Budgeted Expenditure Limitation Report—Part II	3
Notes to Annual Budgeted Expenditure Limitation Report	4



## INDEPENDENT ACCOUNTANTS' REPORT

Members of the Arizona State Legislature  
The Arizona Auditor General  
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, 2021, 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 24, 2021

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART I  
YEAR ENDED JUNE 30, 2021**

---

Economic Estimates Commission expenditure limitation	<u>\$ 24,377,604</u>	
Enter applicable amount from line 1 or line 2		<u>\$ 24,377,604</u>
Total amount subject to the limitation (from Part II, line C)		<u>\$ 24,377,604</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: 

Name and title: Linda Green, Chief Financial Officer

Telephone number (928)692-3032 ext. 1232

Date: January 24, 2022

*See accompanying notes to the report.*

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART II  
YEAR ENDED JUNE 30, 2021**

---

Description	Current funds			Plant funds		Total
	Unrestricted			Unexpended	Retirement of indebtedness	
	General	Auxiliary enterprises	Restricted			
A. Total budgeted expenditures	\$ 31,026,212	\$ 478,727	\$ 12,483,345	\$ 2,582,238	\$ -	\$ 46,570,522
B. Less exclusions claimed:						
Dividends, interest, and gains on the sale or redemption of investment securities	94,535					94,535
Grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts (Note 2)			12,428,054			12,428,054
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements (Note 3)				1,441,788		1,441,788
Tuition and fees (Note 4)	7,246,228	478,727				7,724,955
Prior years carryforward (Note 5)	448,295		55,291			503,586
Total exclusions claimed	<u>7,789,058</u>	<u>478,727</u>	<u>12,483,345</u>	<u>1,441,788</u>	<u>-</u>	<u>22,192,918</u>
C. Amounts subject to the expenditure limitation	<u>\$ 23,237,154</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,140,450</u>	<u>\$ -</u>	<u>\$ 24,377,604</u>

See accompanying notes to the report.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
YEAR ENDED JUNE 30, 2021**

---

**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 \$12,428,054 is comprised of \$10,757,343 that was reported as government grants in the statement of revenues, expenses, and changes in net position—primary government as well as \$1,670,711 of Federal Direct Student Loan disbursements that are budgeted for as expenses but are not reflected as an expense in the financial statements.

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

Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements of \$1,441,788 are included in the statement of cash flows—primary government. Of the \$2,328,533 reported as purchases of capital assets on the statement of cash flows—primary government, \$886,745 was not recorded as an exclusion since that amount was used for 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 \$7,792,706 reported on the statement of revenues, expenses, and changes in net position — primary government, only \$7,724,955 was expended and claimed as an exclusion. Of the remaining tuition and fees, \$67,751 is not excludable.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT  
 NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
 YEAR ENDED JUNE 30, 2021**

---

**NOTE 5 – PRIOR YEAR CARRYFORWARD**

Prior year 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	Current general fund	Current auxiliary fund	Current restricted fund	Unexpended plant fund	Retirement of indebtedness plant fund
Grants and aid from the federal government	\$ -	\$ -	\$ 55,291	\$ -	\$ -
Tuition and fees	448,295	-	-	-	-
Total prior years carryforward expended	<u>\$ 448,295</u>	<u>\$ -</u>	<u>\$ 55,291</u>	<u>\$ -</u>	<u>\$ -</u>