



See what's possible.

**SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE
DISTRICT**

**ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT
YEAR ENDED JUNE 30, 2023**

**SANTA CRUZ COUNTY PROVISIONALCOMMUNITY COLLEGE DISTRICT
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT
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YEAR ENDED JUNE 30, 2023**

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INDEPENDENT ACCOUNTANTS' REPORT

Members of the Arizona State Legislature
The Arizona Auditor General
Governing Board of
Santa Cruz County Provisional Community College District

We have examined the accompanying Annual Budgeted Expenditure Limitation Report (report) of Santa Cruz County Provisional Community College District ("District") for the year ended June 30, 2023, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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.



Mesa, Arizona
June 15, 2025

**SANTA CRUZ COUNTY PROVISIONALCOMMUNITY COLLEGE DISTRICT
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART I
YEAR ENDED JUNE 30, 2023**

1. Economic Estimates Commission expenditure limitation	\$ 1,175,815
2. Total amount subject to the limitation (from Part II, line C)	<u>1,175,814</u>
3. Amount under (in excess of) the expenditure limitation	<u>\$ 1</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: Georgina Tavera, Financial Manager

Telephone number: (520) 287-5583

Date: June 15, 2025

See accompanying notes to the report.

**SANTA CRUZ COUNTY PROVISIONALCOMMUNITY COLLEGE DISTRICT
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART II
YEAR ENDED JUNE 30, 2023**

Description	Total
A. Total budgeted expenditures	\$ 1,186,402
B. Less exclusions claimed:	
Prior years carryforward (Note 2)	<u>10,588</u>
C. Amounts subject to the expenditure limitation	<u>\$ 1,175,814</u>

See accompanying notes to report.

See accompanying notes to the report.

SANTA CRUZ COUNTY PROVISIONALCOMMUNITY COLLEGE DISTRICT
NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT
YEAR ENDED JUNE 30, 2023

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 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

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	Total
Tuition and fees	\$ 10,588
Total prior years carryforward expended	<u>\$ 10,588</u>

NOTE 3

Revenues that are constitutionally excludable and unexpended in the year of receipt may be accumulated and excluded in future years when spent. A summary of the excludable revenue sources and the changes in those balances is shown in the table below:

	Balance	Carryforward	Carryforward	Balance
Description	June 30, 2022	Added	Used	June 30, 2023
Tuition and fees	\$ 59,718	\$ -	\$ 10,588	\$ 49,130
Total carryforward	<u>\$ 59,718</u>	<u>\$ -</u>	<u>\$ 10,588</u>	<u>\$ 49,130</u>