



See what's possible.

**SANTA CRUZ COUNTY PROVISIONAL  
COMMUNITY COLLEGE DISTRICT**

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**ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**

**SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
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JUNE 30, 2024**

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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

### **Annual Budget Expenditure Limitation Report**

We have examined the accompanying Annual Budgeted Expenditure Limitation Report (ABELR) of Santa Cruz County Provisional Community College District ( the "District") for the year ended June 30, 2024, 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 (UERS) as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

### **Accountants' Responsibilities**

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 UERS 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.

### **Opinion**

In our opinion, the ABELR referred to above is presented in accordance with the UERS as described in Note 1 in all material respects.

*CWDL, Certified Public Accountants*

Mesa, Arizona  
March 31, 2026

**SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART I  
FOR THE YEAR ENDED JUNE 30, 2024**

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1. Economic Estimates Commission expenditure limitation	\$ 1,812,166
2. Total amount subject to the limitation (from Part II, line B)	1,461,625
3. Amount under the expenditure limitation	<u>\$ 350,541</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: March 31, 2026

**SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART II  
FOR THE YEAR ENDED JUNE 30, 2024**

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**Description**

A.	Final adopted budgeted expenditures from Reconciliation, line E. 3	<u>\$ 1,461,625</u>
B.	Amount subject to the expenditure limitation	<u>\$ 1,461,625</u>

**SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT  
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – RECONCILIATION  
FOR THE YEAR ENDED JUNE 30, 2024**

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(Sections A-D were not applicable)

E. Total budgeted expenditures	
1. Original adopted budgeted expenditures	\$ 1,823,201
2. Budgetary adjustment (Note 2)	<u>361,576</u>
3. Final adopted budgeted expenditures (reported on part II, line A)	<u>\$ 1,461,625</u>

**SANTA CRUZ COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT  
 NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT  
 JUNE 30, 2024**

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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.

**Note 2 – TOTAL BUDGETED EXPENDITURES**

The District has adopted a final budget equal to its UERS-basis actual expenditures. Differences between UERS-basis actual expenditures and original adopted budget relate to conservative original budget for educational and general expenses.

**NOTE 3 – CARRYFORWARD**

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:

<b>Description</b>	<b>Balance June 30, 2023</b>	<b>Carryforward Added</b>	<b>Carryforward Used</b>	<b>Balance June 30, 2024</b>
Tuition and fees	\$ 49,130	\$ -	\$ -	\$ 49,130
Total carryforward	\$ 49,130	\$ -	\$ -	\$ 49,130