Santa Cruz County Provisional Community College District
Annual financial statement audit

The District’s fiscal year 2021 reported financial information is reliable. We did not report any deficiencies or noncompliance.

Audit’s purpose
To express our opinions on the District’s financial statements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources and how they were spent

Fiscal years (FY) 2012 through 2021
(In millions)

<table>
<thead>
<tr>
<th>Primary revenue sources</th>
<th>FY 12</th>
<th>FY 21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$0.3</td>
<td>$1.7</td>
</tr>
<tr>
<td>State assistance</td>
<td>$0.0</td>
<td>$0.2</td>
</tr>
</tbody>
</table>

FY 21 total revenues: $1.9 M

Primary expense purposes

<table>
<thead>
<tr>
<th>Primary expense purposes</th>
<th>FY 12</th>
<th>FY 21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education and general</td>
<td>$0.4</td>
<td>$1.6</td>
</tr>
</tbody>
</table>

FY 21 total expenses: $1.6 M

District’s net position increased in FY 2021

District revenues were $0.3 million greater than its expenses, increasing total net position to $3.1 million at June 30, 2021. Net position includes all assets, such as cash and receivables, less all liabilities, such as unpaid pension and other payroll obligations and accounts payable. All of the District’s net position is unrestricted.

Source: Auditor General staff summary of information obtained from the District’s financial statements.
Auditor General website report links

- The June 30, 2021, Santa Cruz County Provisional Community College District combined Annual Financial Report and Report on Internal Control and on Compliance summarized in these highlights can be found at this [link](#). These reports should be read to fully understand the District’s overall financial picture and our reporting responsibilities.

- The District’s reports from prior years are available at this [link](#).

- For help in understanding important information presented in these reports, please refer to our user guides at the following links:
  - [Internal Control and Compliance Reports User Guide](#).