



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Expenditure Limitation Report

Santa Cruz County Provisional Community College District

(Santa Cruz Community College)
Year Ended June 30, 2013



Debra K. Davenport
Auditor General

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Santa Cruz County Provisional Community College District
(Santa Cruz Community College)
Annual Budgeted Expenditure Limitation Report
Year Ended June 30, 2013

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Accountants' Report

Members of the Arizona State Legislature

The Governing Board of
Santa Cruz County Provisional Community College District

We have examined the accompanying Annual Budgeted Expenditure Limitation Report of Santa Cruz County Provisional Community College District for the year ended June 30, 2013. This report is the responsibility of the District's management. Our responsibility is to express an opinion on this report based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included examining, on a test basis, evidence supporting the amounts and disclosures in the report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Annual Budgeted Expenditure Limitation Report of Santa Cruz County Provisional Community College District referred to above presents, in all material respects, the information prescribed by the uniform expenditure reporting system as described in Note 1.

Jay Zsorey, CPA
Financial Audit Director

April 11, 2014

Santa Cruz County Provisional Community College District
(Santa Cruz Community College)
Annual Budgeted Expenditure Limitation Report—Part I
Year Ended June 30, 2013

| | |
|------------------------------------------------------------------------------|--------------------|
| 1. Economic Estimates Commission expenditure limitation | \$1,962,848 |
| 2. Total amount subject to the expenditure limitation (from Part II, Line C) | <u>322,179</u> |
| 3. Amount under the expenditure limitation | <u>\$1,640,669</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 Fiscal Officer: _____

Name and Title: Jennifer K. St. John, CPA Chief Fiscal Officer

Telephone Number: (520) 375-7820 Date: April 11, 2014

See accompanying note to report.

Santa Cruz County Provisional Community College District
(Santa Cruz Community College)
Annual Budgeted Expenditure Limitation Report—Part II
Year Ended June 30, 2013

| Description | General Fund |
|--------------------------------------------------|---------------------|
| A. Total budgeted expenditures | \$351,529 |
| B. Less exclusions claimed: | |
| Contracts with other political subdivisions | <u>29,350</u> |
| Total exclusions claimed | <u>29,350</u> |
| C. Amounts subject to the expenditure limitation | <u>\$322,179</u> |

See accompanying note to report.

Santa Cruz County Provisional Community College District
(Santa Cruz Community College)
Note to Annual Budgeted Expenditure Limitation Report
Year Ended June 30, 2013

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, 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 and changes in net position in accordance with U.S. generally accepted accounting principles.

