



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Expenditure Limitation Report

Gila County Provisional Community College District

(Gila Community College)
Year Ended June 30, 2009



Debra K. Davenport
Auditor General

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Gila County Provisional Community College District
(Gila Community College)
Report on Audit of Annual Budgeted Expenditure Limitation Report
Year Ended June 30, 2009

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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
Gila County Provisional Community College District

We were engaged to examine the accompanying Annual Budgeted Expenditure Limitation Report of Gila County Provisional Community College District for the year ended June 30, 2009. The District's management is responsible for this report.

Gila County Provisional Community College District had inadequate internal controls over its accounting system and had incomplete and inadequate accounting records for revenues and expenses. As a result of these matters, we could not rely on the District's accounting system to generate reliable information. Further, the District's records did not permit us to apply examination procedures sufficient to determine whether the expenditures of revenues reported as exclusions and related note disclosures were accurate and complete.

Because of the restriction on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express an opinion on whether the Annual Budgeted Expenditure Limitation Report 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 29, 2016

Gila County Provisional Community College District
(Gila Community College)
Annual Budgeted Expenditure Limitation Report—Part I
Year Ended June 30, 2009

1. Economic Estimates Commission expenditure limitation	\$6,194,357
2. Total amount subject to the expenditure limitation (from Part II, Line C)	<u>4,984,139</u>
3. Amount under the expenditure limitation	<u>\$1,210,218</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: Dr. Stephen Cullen, Senior Dean

Telephone Number: (928) 425-8481 Date: April 29, 2016

See accompanying notes to report.

Gila County Provisional Community College District
(Gila Community College)
Annual Budgeted Expenditure Limitation Report—Part II
Year Ended June 30, 2009

Description	General Fund
A. Total budgeted expenditures	\$5,531,090
B. Less exclusions claimed:	
Debt service requirements on other long-term obligations (Note 2)	36,395
Dividends, interest, and gains on the sale or redemption of investment securities	13,969
Grants and aid from the federal government (Note 3)	412,435
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 3)	<u>84,152</u>
Total exclusions claimed	<u>546,951</u>
C. Amounts subject to the expenditure limitation	<u>\$4,984,139</u>

See accompanying notes to report.

Gila County Provisional Community College District
(Gila Community College)
Annual Budgeted Expenditure Limitation Report—Part II
Year Ended June 30, 2009

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 Arizona Constitution, Article IX, §21, from the total budgeted expenditures.

In accordance with the UERS requirements, a note to the ABELR is presented below for any exclusion reported on Part II that cannot be traced directly to an amount reported in the annual financial statements.

Note 2 - The exclusion claimed for debt service requirements on other long-term obligations is \$36,395. This amount is included in the amounts reported as principal retirement and interest on long-term debt on the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances.

Note 3 - The following schedule presents revenues from which exclusions have been claimed for grants and aid from the federal government and grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes:

**Statement of Governmental Fund
Revenues, Expenditures, and
Changes in Fund Balances:**

Operating grants and contracts	<u>\$511,587</u>
Total	<u>\$511,587</u>

ABELR:

Grants and aid from the federal government	\$412,435
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	<u>84,152</u>
Total exclusions claimed	<u>496,587</u>
Other revenues (nonexcludable)	15,000
Total	<u>\$511,587</u>

