

## Gila County Provisional Community College District (Gila Community College)

**CONCLUSION:** Based on our audit, we issued an opinion on the District’s financial statements concluding that the information in those statements is reliable. We also issued a report on internal control and on compliance over financial reporting. Our report did not include any reported deficiencies.

### District overview

**District provides post-secondary education in Gila County**—The District was formed in 2003 to provide affordable and accessible post-secondary education to residents of Gila County, which encompasses approximately 4,758 square miles. In fiscal year 2019, it provided education to over 1,900 students at its Gila Pueblo and Payson campuses. As a provisional district, it cannot provide degrees, certificates, or diplomas. Therefore, it contracted with Graham County Community College District (Eastern Arizona College), an accredited district, for fiscal year 2019 to provide those services.

**District responsible for accurate financial report**—The District is responsible for accurately preparing its [Annual Financial Report \(Report\)](#), maintaining effective internal controls, and being accountable for its use of public monies. Select financial information from the District’s Report is presented below. However, the District’s Report should be read to fully understand its overall financial picture. Our [Financial Report User Guide for State and Local Governments](#) will help readers identify and understand important and useful information in the District’s Report.

### District financial information

Asset, liability, and net position balances on June 30, 2019

**Total assets = \$12.5 million**

Asset balances:

\$6.7 M Capital assets  
 5.0 Cash and investments  
 0.8 Receivables

**Total liabilities = \$2.1 million**

Liability balance:

\$2.0 M Current payables  
 0.1 Long-term debt and lease obligations

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**District’s net position = \$10.4 million**

\$3.7 million, or 35.8 percent, is unrestricted

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Revenues and expenses during fiscal year 2019

**Total revenues = \$6.3 million**

Select revenue sources:

\$4.8 M Property taxes  
 0.8 State assistance  
 0.6 Operating grants and contracts

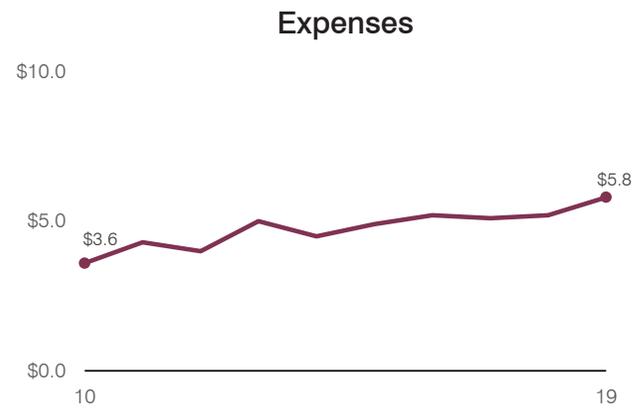
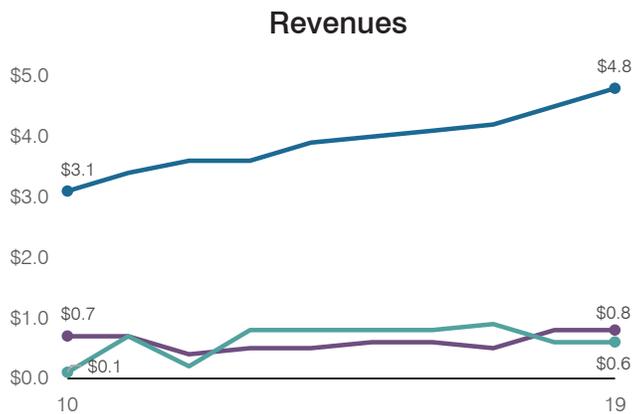
**Total expenses = \$5.8 million**

Expenses by function:

\$5.8 M Education and general

## Select revenues and expenses by function Fiscal years 2010 through 2019

(In millions)



- **Property taxes**—Taxes the District levied on the assessed value of real and personal property within Gila County. The Gila County Treasurer collects the tax revenues and remits them to the District.
- **State assistance**—State appropriations for general operations and maintenance and science/technology and workforce programs.
- **Operating grants and contracts**—Grant programs awarded primarily for contracts to provide educational services.
- **Education and general**—General operation, oversight, and administration of District operations, including providing educational programs and services to its students through intergovernmental agreements with an accredited Arizona community college district and other educational service providers.

Source: Auditor General staff summary of information obtained from the District's Annual Financial Reports.

## No audit findings and recommendations reported

We did not report any weaknesses in the District's internal control or instances of noncompliance over financial reporting in its combined [Annual Financial Report and Report on Internal Control and on Compliance](#). For help in understanding important information in this report, please refer to our Office's [Internal Control and Compliance Reports User Guide](#).