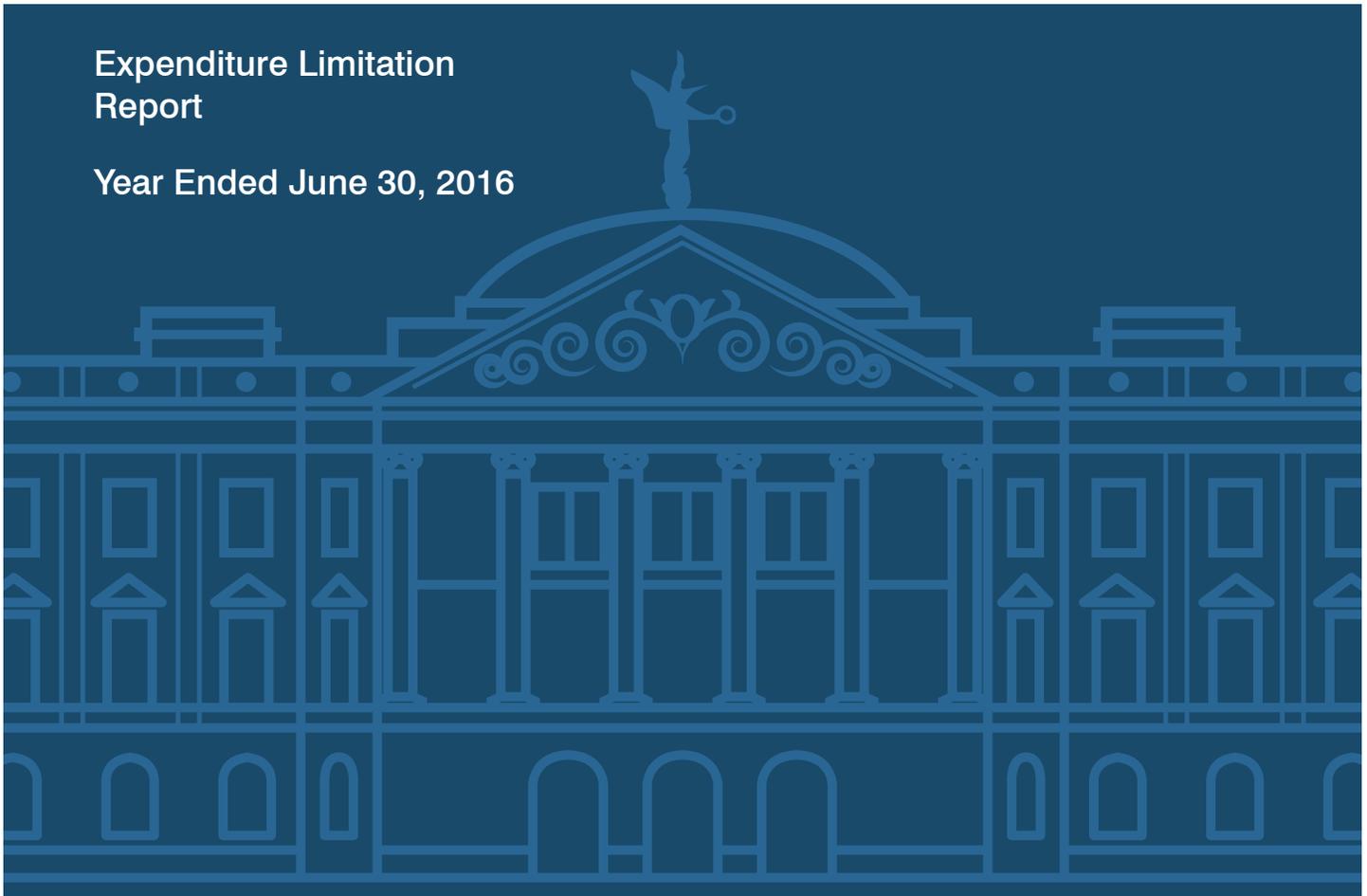


**Santa Cruz County Provisional Community  
College District**  
(Santa Cruz Community College)

Expenditure Limitation  
Report

Year Ended June 30, 2016



A Report to the Arizona Legislature

Debra K. Davenport  
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, state agencies, and the programs they administer.

## The Joint Legislative Audit Committee

Senator **Bob Worsley**, Chair

Senator **Judy Burges**

Senator **John Kavanagh**

Senator **Sean Bowie**

Senator **Lupe Contreras**

Senator **Steve Yarbrough** (ex officio)

Representative **Anthony Kern**, Vice Chair

Representative **John Allen**

Representative **Rusty Bowers**

Representative **Rebecca Rios**

Representative **Athena Salman**

Representative **J.D. Mesnard** (ex officio)

## Contact Information

**Arizona Office of the Auditor General**

**2910 N. 44th St.**

**Ste. 410**

**Phoenix, AZ 85018**

**(602) 553-0333**

**[www.azauditor.gov](http://www.azauditor.gov)**



# TABLE OF CONTENTS

<b>Independent accountants' report</b>	1
<b>Annual budgeted expenditure limitation report—part I</b>	3
<b>Annual budgeted expenditure limitation report—part II</b>	4
<b>Notes to annual budgeted expenditure limitation report</b>	5





**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, 2016. The District's management is responsible for this report. 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 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

March 28, 2017



**Santa Cruz County Provisional Community College District**  
**(Santa Cruz Community College)**  
**Annual budgeted expenditure limitation report—part I**  
**Year ended June 30, 2016**

1. Economic Estimates Commission expenditure limitation		\$2,015,027
2. Total amount subject to the expenditure limitation (from Part II, Line C)	\$1,870,116	
3. Less expenditures of monies received pursuant to Arizona Revised Statutes (A.R.S.) §15-1472 (workforce development)	<u>35,842</u>	
4. Adjusted amount subject to the expenditure limitation		<u>1,834,274</u>
5. Amount under the expenditure limitation		<u>\$ 180,753</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: Richard Brennan, Chief Fiscal Officer

Telephone number: (520) 287-5583 Date: March 28, 2017

See accompanying notes to report.

**Santa Cruz County Provisional Community College District**  
**(Santa Cruz Community College)**  
**Annual budgeted expenditure limitation report—part II**  
**Year ended June 30, 2016**

Description	General Fund
A. Total budgeted expenditures	\$1,870,339
B. Less exclusions claimed:	
Dividends, interest, and gains on the sale or redemption of investment securities (Note 2)	_____ 223
Total exclusions claimed	_____ 223
C. Amounts subject to the expenditure limitation	<u>\$1,870,116</u>

See accompanying notes to report.

**Santa Cruz County Provisional Community College District  
(Santa Cruz Community College)  
Notes to annual budgeted expenditure limitation report  
Year ended June 30, 2016**

**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.

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 dividends, interest, and gains on the sale or redemption of investment securities of \$223 consists of expended investment earnings. This amount is reported as miscellaneous revenue on the statement of governmental fund revenues, expenditures, and changes in fund balance/statement of activities.

