



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, 2011



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 of school districts, state agencies, and the programs they administer.



Copies of the Auditor General's reports are free.
You may request them by contacting us at:

Office of the Auditor General

2910 N. 44th Street, Suite 410 • Phoenix, AZ 85018 • (602) 553-0333

Additionally, many of our reports can be found in electronic format at:

www.azauditor.gov

Santa Cruz County Provisional Community College District
(Santa Cruz Community College)
Report on Audit of Annual Budgeted Expenditure Limitation Report
Year Ended June 30, 2011

Table of Contents	Page
Independent Auditors' Report	1
Annual Budgeted Expenditure Limitation Report—Part I	2
Annual Budgeted Expenditure Limitation Report—Part II	3
Note to Annual Budgeted Expenditure Limitation Report	4



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Governing Board of
Santa Cruz County Provisional Community College District

We have audited the accompanying Annual Budgeted Expenditure Limitation Report of Santa Cruz County Provisional Community College District for the year ended June 30, 2011. This report is the responsibility of the District's management. Our responsibility is to express an opinion on this report based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall report presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Annual Budgeted Expenditure Limitation Report was prepared for the purpose of complying with the uniform expenditure reporting system as discussed in Note 1 and is not intended to be a presentation in conformity with U.S. generally accepted accounting principles.

In our opinion, the Annual Budgeted Expenditure Limitation Report of Santa Cruz County Provisional Community College District for the year ended June 30, 2011, referred to above presents fairly, in all material respects, the information required by the uniform expenditure reporting system on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Governing Board, management, and others within the District, and for filing with the Auditor General of the State of Arizona, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Jay Zsorey, CPA
Financial Audit Director

February 11, 2013

Santa Cruz County Provisional Community College District
(Santa Cruz Community College)
Annual Budgeted Expenditure Limitation Report—Part I
Year Ended June 30, 2011

1. Economic Estimates Commission expenditure limitation	\$4,094,463
2. Total amount subject to the expenditure limitation (from Part II, Line C)	<u>402,693</u>
3. Amount under the expenditure limitation	<u>\$3,691,770</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: February 11, 2013

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, 2011

Description	General Fund
A. Total budgeted expenditures	\$529,676
B. Less exclusions claimed:	
Contracts with other political subdivisions	<u>126,983</u>
Total exclusions claimed	<u>126,983</u>
C. Amounts subject to the expenditure limitation	<u>\$402,693</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, 2011

Note 1 - Summary of Significant Accounting Policies

The Annual Budgeted Expenditure Limitation Report (ABELR) is presented on the basis of accounting prescribed by the uniform expenditure reporting system, as required by Arizona Revised Statutes §41-1279.07, which excludes expenditures of certain revenues specified in the Arizona Constitution, Article IX, §21, from the total budgeted expenditures.

