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**GILA COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT
REPORT ON EXAMINATION OF
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT**

YEAR ENDED JUNE 30, 2022

**GILA COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT
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YEAR ENDED JUNE 30, 2022**

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INDEPENDENT ACCOUNTANTS' REPORT

Members of the Arizona State Legislature
The Arizona Auditor General
Governing Board of
Gila County Provisional Community College District

We have examined the accompanying Annual Budgeted Expenditure Limitation Report (report) of Gila County Provisional Community College District ("District") for the year ended June 30, 2022, and the related notes to the report. The District's management is responsible for presenting this report in accordance with the Uniform Expenditure Reporting System as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the Uniform Expenditure Reporting System in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Annual Budgeted Expenditure Limitation Report referred to above is presented in accordance with the Uniform Expenditure Reporting System as described in Note 1 in all material respects.

CWDL, Certified Public Accountants

Mesa, Arizona
March 26, 2024

**GILA COUNTY PROVISIONALCOMMUNITY COLLEGE DISTRICT
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART I
YEAR ENDED JUNE 30, 2022**

Economic Estimates Commission expenditure limitation	\$ 5,241,566
Total amount subject to the limitation (from Part II, line C)	<u>4,845,534</u>
Amount under (in excess of) the expenditure limitation	<u>\$ 396,032</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 financial officer:  _____

Name and title: Kurt Knauss, GCPCCD Governing Board Treasurer and CFO

Telephone number: (928) 425-8481

Date: March 26, 2024

See accompanying notes to the report.

**GILA COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT – PART II
YEAR ENDED JUNE 30, 2022**

Description	General Fund
Total budgeted expenditures	\$ 6,107,314
Less exclusions claimed:	
Debt service requirements	10,296
Dividends, interest, and gains on the sale or redemption of investment securities	3,097
Grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts (Note 2)	354,659
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 2)	193,084
Contracts with other political subdivisions or tribal governments (Note 2)	373,484
Prior years carryforward (Note 3)	<u>327,160</u>
Total exclusions claimed	<u>1,261,780</u>
Amounts subject to the expenditure limitation	<u>\$ 4,845,534</u>

See accompanying notes to the report.

**GILA COUNTY PROVISIONAL COMMUNITY COLLEGE DISTRICT
NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT
YEAR ENDED JUNE 30, 2022**

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 and A.R.S. §15-792.03, §15-795.01, §15-1444, and §15-1472, as applicable, from the total budgeted expenditures.

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

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 governmental fund financial statements present the fund balance and changes in fund balance in accordance with U.S. generally accepted accounting principles.

Note 2 – The following schedule presents revenues from which exclusions have been claimed for grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes, and contracts with other political subdivisions or tribal governments.

Statement of governmental fund revenues, expenditures, and changes in fund balance:		Annual budgeted expenditure limitation report:	
Operating grants and contracts	\$ 616,163	Grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts	\$ 354,659
Workforce Development	354,659	Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	193,084
State appropriations	1,051,000	Contracts with other political subdivisions or tribal governments	373,484
Smart and Safe Arizona Fund appropriations	395,577	Total exclusions claimed	921,227
		Other revenues (nonexcludable)	448,295
		Unspent (excludable) revenues carried forward	1,047,877
Total	\$ 2,417,399	Total	\$ 2,417,399

**GILA COUNTY PROVISIONALCOMMUNITY COLLEGE DISTRICT
NOTES TO ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT
YEAR ENDED JUNE 30, 2022**

Note 3 – Prior years carryforward consists of constitutionally excludable revenues unexpended in the year of receipt that have been accumulated and were expended in the current year as follows:

Description	General Fund
Amounts received from the State of Arizona for workforce development	\$ 298,444
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	28,716
Total prior years carryforward expended	<u>\$ 327,160</u>

Note 4 –Revenues that are constitutionally excludable and unexpended in the year of receipt may be accumulated and excluded in future years when spent. In the current year, \$1,047,877 in grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts remained unspent and are carried forward. A summary of the accumulated revenue sources and their balances is shown in the table below:

Description	Balance June 30, 2021	Carryforward added	Carryforward used	Balance June 30, 2022
Grants, aid, or contributions from the federal government, the State of Arizona, other political subdivisions, tribal governments, or special taxing districts	\$ 302,764	\$ 1,047,877	\$	\$ 1,350,641
Amounts received from the State of Arizona for workforce development	698,175		298,444	399,731
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	98,983	--	28,716	70,267
Total carryforward	<u>\$ 1,099,922</u>	<u>\$ 1,047,877</u>	<u>\$ 327,160</u>	<u>\$ 1,820,639</u>