

**TOWN OF HUACHUCA CITY, ARIZONA**  
**ANNUAL EXPENDITURE LIMITATION REPORT**  
**YEAR ENDED JUNE 30, 2013**

**TOWN OF HUACHUCA CITY, ARIZONA**

**YEAR ENDED JUNE 30, 2013**

**CONTENTS**

	<b>Page</b>
<b>Independent accountants' report</b>	<b>1</b>
<b>Annual Expenditure Limitation Report – Part I</b>	<b>2</b>
<b>Annual Expenditure Limitation Report – Part II</b>	<b>3</b>
<b>Annual Expenditure Limitation Report – Reconciliation</b>	<b>4</b>
<b>Notes to Annual Expenditure Limitation Report</b>	<b>5</b>



BEACHFLEISCHMAN

Independent Accountants' Report

The Auditor General of the State of Arizona and  
The Honorable Mayor and Town Council  
of the Town of Huachuca City, Arizona

We have examined the accompanying Annual Expenditure Limitation Report of the Town of Huachuca City, Arizona for the year ended June 30, 2013. This report is the responsibility of the Town of Huachuca City, Arizona's management. 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 Expenditure Limitation Report of the Town of Huachuca City, Arizona referred to above presents, in all material respects, the information prescribed by the uniform expenditure reporting system as described in Note 1.

This report is intended solely for the information and use of management 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.

*BeachFleischman PC*

Tucson, Arizona  
March 21, 2014

**TOWN OF HUACHUCA CITY, ARIZONA**  
**ANNUAL EXPENDITURE LIMITATION REPORT – PART I**  
**YEAR ENDED JUNE 30, 2013**

1. Voter-approved alternative expenditure limitation (approved May 19, 2009)	\$ 7,867,500
2. Amount subject to the expenditure limitation (total amount from Part II, Line C)	<u>4,896,196</u>
3. Amount under the expenditure limitation	<u>\$ 2,971,304</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: *Ron Armstrong*

Name and Title: TOWN CLERK RON ARMSTRONG

Telephone Number: 520-456-1354 Date: 3/21/2014

**TOWN OF HUACHUCA CITY, ARIZONA**

**ANNUAL EXPENDITURE LIMITATION REPORT – PART II**

**YEAR ENDED JUNE 30, 2013**

<b>Description</b>	<b>Governmental Funds</b>	<b>Enterprise Funds</b>	<b>Total</b>
A. Amounts reported on the Reconciliation, Line D	\$ 3,080,265	\$ 2,298,691	\$ 5,378,956
B. Less exclusions claimed:			
4. Grants and aid from the federal government	<u>482,760</u>	<u>-</u>	<u>482,760</u>
C. Amount subject to the expenditure limitation	<u>\$ 2,597,505</u>	<u>\$ 2,298,691</u>	<u>\$ 4,896,196</u>

See accompanying notes to report

**TOWN OF HUACHUCA CITY, ARIZONA**

**ANNUAL EXPENDITURE LIMITATION REPORT – RECONCILIATION**

**YEAR ENDED JUNE 30, 2013**

<u>Description</u>	<u>Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
A. Total expenditures/expenses/deductions and applicable other financing uses, special items and extraordinary items reported in the basic financial statements	\$ 3,080,265	\$ 2,409,135	\$ 5,489,400
B. Subtractions:			
1. Items not requiring use of working capital			
Depreciation	-	250,174	250,174
Landfill closure and post closure care costs	-	19,641	19,641
Total subtractions	<u>-</u>	<u>269,815</u>	<u>269,815</u>
C. Additions:			
1. Principal payments on long-term debt	-	49,555	49,555
2. Acquisition of capital assets	-	109,816	109,816
Total additions	<u>-</u>	<u>159,371</u>	<u>159,371</u>
D. Amounts reported on Part II, Line A	<u>\$ 3,080,265</u>	<u>\$ 2,298,691</u>	<u>\$ 5,378,956</u>

**TOWN OF HUACHUCA CITY, ARIZONA**  
**NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT**  
**YEAR ENDED JUNE 30, 2013**

1. **Summary of significant accounting policies:**

The Annual Expenditure Limitation Report (AELR) is presented on the basis of accounting prescribed by the Uniform Expenditure Reporting System (UERS), as required by Arizona Revised Statutes §41-1279.07, and in accordance with the voter approved alternative expenditure limitation adopted May 19, 2009, as authorized by the Arizona Constitution Article IX, §20(9).

2. **Reconciliation to financial statements:**

The following schedule presents revenues from which exclusions have been claimed for federal grants and aid:

Grants and aid from the federal government	\$ 482,760
Other revenues (nonexcludable)	<u>304,446</u>
Total intergovernmental revenues as reported in the fund financial statements	<u>\$ 787,206</u>