

Pima County Community College District

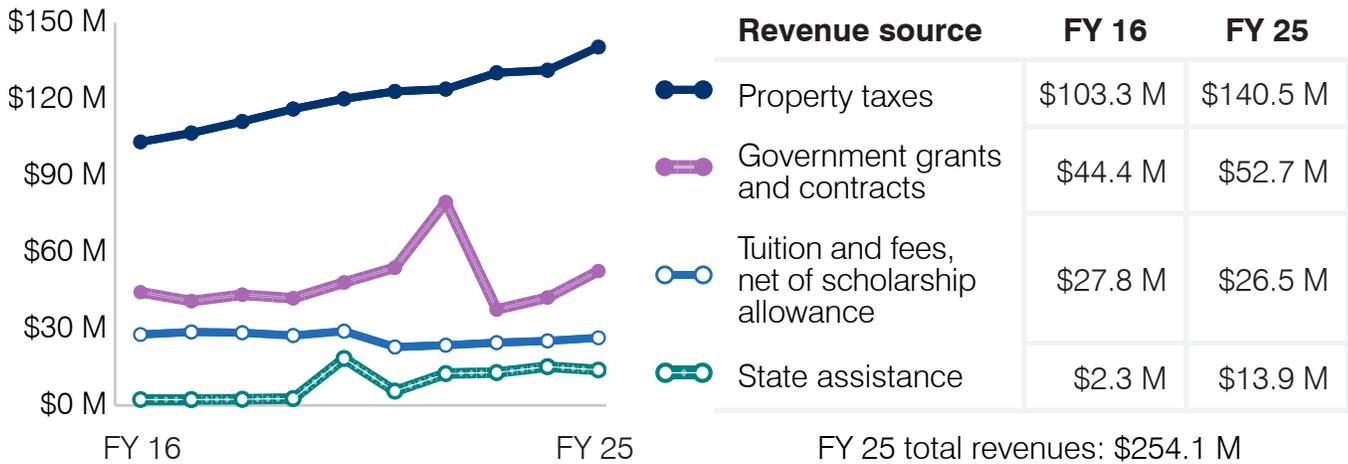
Annual financial statement and compliance audits

The District’s fiscal year 2025 reported financial information is reliable. However, we reported a deficiency over financial reporting, summarized on the next page.

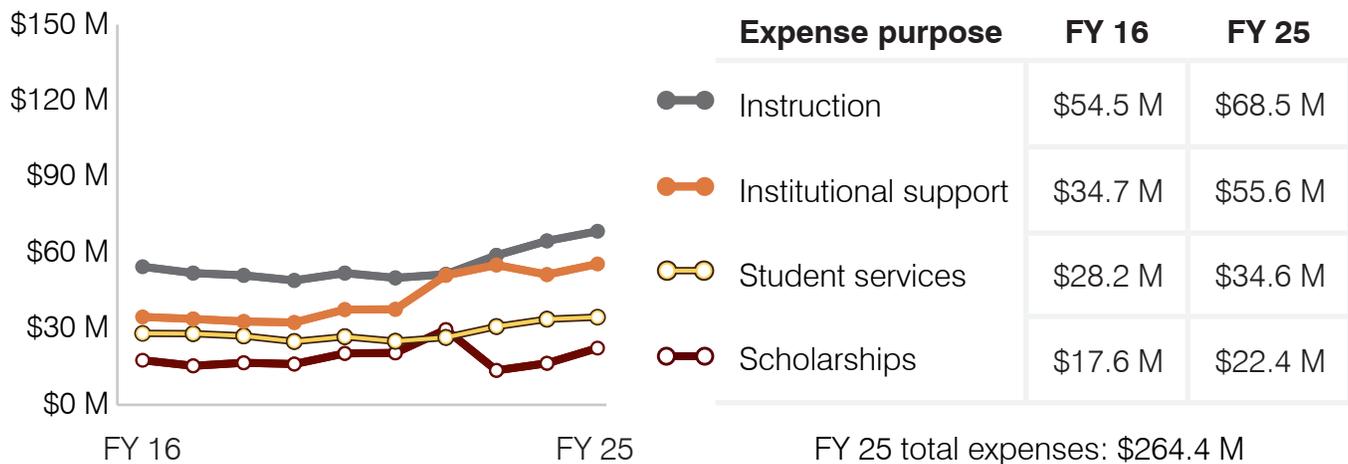
Audits’ purpose

To express our opinions on the District’s financial statements and on compliance with certain federal requirements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources, in millions (FY 2016 through FY 2025)



Primary expense purposes, in millions (FY 2016 through FY 2025)



Source: Auditor General staff summary of information obtained from the District’s financial statements.

FY 2025 largest primary revenue sources as a percentage of total revenues

▶ **Property taxes, 55.3%**

Levied and collected from property owners based on the assessed value of real and personal property within Pima County.

▶ **Government grants and contracts, 20.7%**

Includes State and federal government grant programs awarded primarily for student financial aid and contracts to provide educational services.

FY 2025 largest primary expense purposes as a percentage of total expenses

▶ **Instruction, 25.9%**

Costs to provide instruction for all sessions and online learning, including instruction for general academics, vocational/technical programs, and community education.

▶ **Institutional support, 21.0%**

Costs for District-wide planning and administrative support, including executive management, general and fiscal operations, information technology, and public relations/development.

District's net position decreased in FY 2025

District revenues were \$10.3 million less than its expenses, decreasing its total net position to \$172.3 million at June 30, 2025. Net position includes all assets, such as buildings, vehicles, and cash and investments, less all liabilities, such as unpaid pension and other payroll obligations, long-term debt, and accounts payable. Of the total net position, \$159.1 million is restricted by external parties or is not in spendable form, and the remaining \$13.2 million is unrestricted.

Auditor findings and recommendations

Summarized below are our findings and recommendations included in the District's [Report on Internal Control and on Compliance](#) where there is further information and the District's responses.

The District should:

- ▶ Make it a priority to develop, document, and implement policies and procedures to ensure all employees complete the District's required monthly security awareness trainings. We found that the District did not ensure all employees completed the monthly security awareness trainings to help prevent unauthorized or inappropriate access or use, manipulation, damage, or loss to its information technology systems and data.

Auditor General website report links

- ▶ **June 30, 2025, [Pima County Community College District Annual Comprehensive Financial Report, Report on Internal Control and on Compliance, and Single Audit Report.](#)**

These highlights summarize the reports above. The full reports explain the District's overall financial picture and our reporting responsibilities.

- ▶ The [District's reports from prior years.](#)
- ▶ **User guides that help explain the important information presented in these reports:**
 - [Financial Report User Guide for Colleges and Universities.](#)
 - [Internal Control and Compliance Reports User Guide.](#)