

Cochise County Community College District

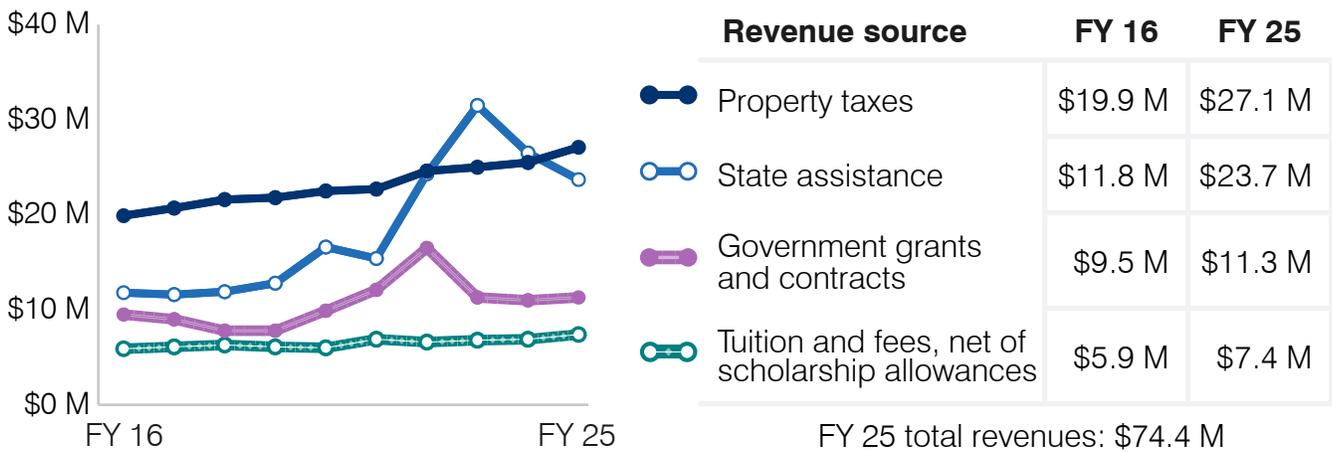
Annual financial statement and compliance audits

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

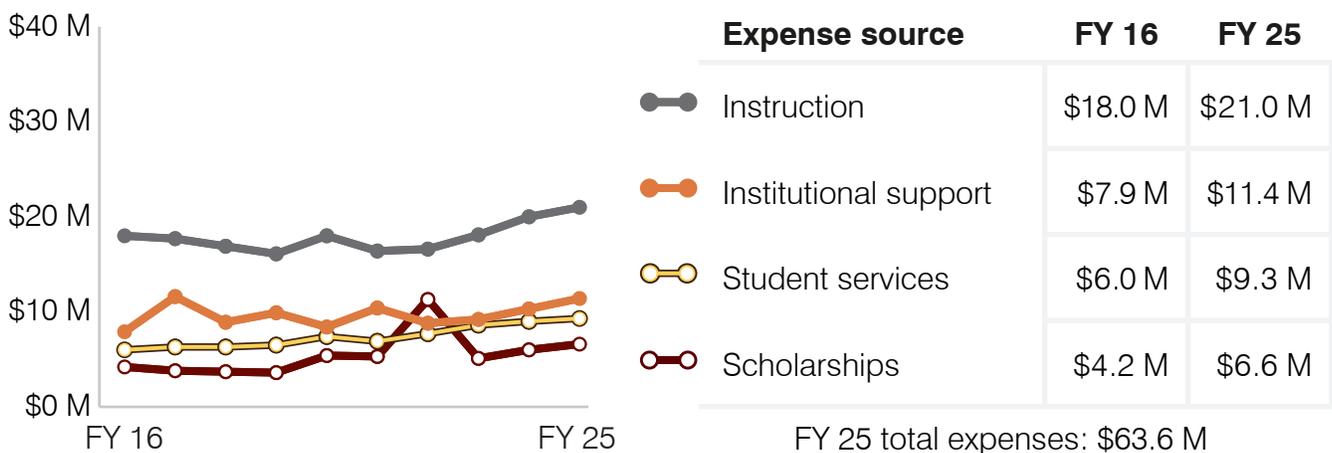
Audits’ purpose

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, 36.4%**

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

▶ **State assistance, 31.8%**

Includes State appropriations for general operations and maintenance, science/technology and workforce programs, equalization aid, and the District's share of State sales taxes.

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

▶ **Instruction, 33.0%**

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

▶ **Institutional support, 17.9%**

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 increased in FY 2025

District revenues were \$10.8 million greater than its expenses, increasing its total net position to \$125.7 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, \$111.4 is restricted by external parties or is not in spendable form, and the remaining \$14.3 million is unrestricted.

Auditor findings and recommendations

Summarized below are the 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 needs to:

- ▶ Implement procedures for restricting access to its IT systems and data. We found that the District's procedures did not consistently help prevent or detect unauthorized or inappropriate access to its IT systems and data. We initially reported a similar finding in fiscal year 2017.

Auditor General website report links

- ▶ **June 30, 2025, [Cochise 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.](#)