



**ARIZONA  
AUDITOR  
GENERAL**

**Lindsey A. Perry**, Auditor General

March 31, 2026

The Honorable Kimberly Yee  
Arizona State Treasurer  
Office of the Arizona State Treasurer  
1700 W. Washington St., #102  
Phoenix, AZ 85007

**Subject: Pinal County Community College District exceeded fiscal year 2023 expenditure limitation**

Dear Treasurer Yee:

Pursuant to Arizona Revised Statutes (A.R.S.) §41-1279.07(I), I am notifying you that Pinal County Community College District (District) exceeded, without authorization, the budgeted expenditure limitation prescribed by Article IX, §21, of the Arizona Constitution. The District exceeded its expenditure limitation for the year ended June 30, 2023, by \$4,405,442.

The District reported in its Annual Budgeted Expenditure Limitation Report (ABELR) that it exceeded its expenditure limitation, and its Chief Fiscal Officer certified the accuracy of the ABELR. A copy of the District's ABELR for the year ended June 30, 2023, is enclosed. Please see the ABELR Part I. No hearing was requested or held because the overexpenditure was not contested.

According to A.R.S. §41-1279.07 (H) and (I) and Laws 2022, Ch. 367, §1, the State Treasurer is required to withhold a portion of the District's allocation of State aid in the fiscal year following the date of this letter. The amount withheld should be \$20,000 for fiscal year 2027.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

The Honorable Kimberly Yee

March 31, 2026

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Enclosure

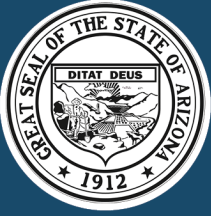
cc: Governing Board Members

Jacquelyn Elliott, President/CEO

Myranda Myers, Comptroller

James Mannato, General Counsel

Pinal County Community College District



## ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

March 12, 2026

Gilbert Lopez  
President of the Governing Board  
Pinal County Community College District  
8470 N. Overfield Rd.  
Coolidge, AZ 85128

**Subject: Fiscal year 2023 ABELR overexpenditure**

Dear President Lopez:

Our Office received Pinal County Community College District's (District) Annual Budgeted Expenditure Limitation Report (ABELR) for the year ended June 30, 2023, and reviewed it for compliance with the *Uniform Expenditure Reporting System*. The report indicated that the District had exceeded its expenditure limitation by \$4,405,442.

Because the District reported that it exceeded its expenditure limitation and its Chief Fiscal Officer certified the accuracy of the ABELR, we will not hold a hearing related to the District's overexpenditure in accordance with A.R.S. §41-1279.07(I), unless the District requests a hearing to contest the overexpenditure.

If the District wishes to request a hearing, please notify me in writing via email at [mhieger@azauditor.gov](mailto:mhieger@azauditor.gov) by 5:00 P.M. on March 20, 2026. If no request for a hearing is received by this deadline, we will notify the State Treasurer to withhold \$20,000 from the District's allocation of State aid, as prescribed by A.R.S. §§41-1279.07(H) and (I) and Laws 2022, Ch. 367, §1, which will be withheld in the fiscal year following the date of this letter.

If you have questions, please call me at (602) 553-0333.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Gilbert Lopez  
March 12, 2026  
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cc: Governing Board Members  
Jacquelyn Elliott, President/CEO  
Myranda Myers, Comptroller  
James Mannato, General Counsel  
Pinal County Community College District