ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

June 30, 2026

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

Subject: Maricopa County Community College District exceeded fiscal year 2024 expenditure limitation

Dear Treasurer Yee:

Pursuant to Arizona Revised Statutes (A.R.S.) §41-1279.07(I), I am notifying you that Maricopa 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, 2024, by $57,092,506.

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, 2024, 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 2023, Ch. 184, §3, 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. Although the District did not receive State aid in FY 2026, if the District receives State aid in FY 2027, $20,000 shall be withheld in that fiscal year

Sincerely,
Lindsey A. Perry, CPA, CFE
Auditor General

Enclosure: Maricopa County Community College District FY 2024 ABELR

Cc: Governing Board Members
Steven R. Gonzales, Chancellor
Dennis Curran, Vice Chancellor of Business Services
Janice Falkenberg, General Council
Maricopa County Community College District

ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

June 23, 2026

Sent via email
Linda Thor
President of the Governing Board
Maricopa County Community College District
2411 W. 14th St.
Tempe, AZ 85281

Subject: Fiscal year 2024 ABELR overexpenditure

Dear President Thor:

Our Office received Maricopa County Community College District's Annual Budgeted Expenditure Limitation Report (ABELR) for the year ended June 30, 2024, and reviewed it for compliance with the *Uniform Expenditure Reporting System*. The report indicated that the District had exceeded its expenditure limitation by $57,092,506.

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 by 5:00 P.M. on June 29, 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 2023, Ch. 184, §3, which will be withheld in fiscal year 2027 if the District receives State aid in that fiscal year.

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

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Governing Board Members
Steven Gonzales, Chancellor
Dennis Curran, Vice Chancellor of Business Services
Janice Falkenberg, General Council
Maricopa County Community College District