

# Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student  
Enrollment Report

Year Ended June 30, 2019



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





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## Independent accountants' report

Members of the Arizona State Legislature

The Governing Boards of Arizona  
County Community College Districts  
and Colleges of Qualifying Indian Tribes

Presidents and Chancellors of Arizona  
County Community College Districts  
and Colleges of Qualifying Indian Tribes

We have examined the Arizona county community college districts' (districts) and colleges of qualifying Indian tribes' (tribal colleges) full-time equivalent student enrollment in the accompanying report for the year ended June 30, 2019, and the related notes to the report. Each district's and tribal college's management is responsible for calculating and reporting its student enrollment in accordance with the criteria prescribed by Arizona Revised Statutes (A.R.S.) §§15-1466.01 and 15-1466.02 as described in Note 1. Our responsibility is to express an opinion on the full-time equivalent student enrollment based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the full-time equivalent student enrollment is in accordance with the criteria prescribed by A.R.S. §§15-1466.01 and 15-1466.02 in all material respects. An examination involves performing procedures to obtain evidence about the full-time equivalent student enrollment amounts in this report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the amounts, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the full-time equivalent student enrollment in the report referred to above is in accordance with the criteria prescribed by A.R.S. §§15-1466.01 and 15-1466.02 as described in Note 1 in all material respects.

Donna Miller, CPA  
Director, Financial Audit Division

October 15, 2019



Arizona county community college districts and colleges of  
qualifying Indian tribes  
Full-time equivalent student enrollment report  
Year ended June 30, 2019

Districts	Full-time equivalent student enrollment				
	Basic actual	Additional short-term open entry/ open exit	Adult basic education	Skill center	Total
Cochise	1,510	4,784	82		6,376
Coconino	1,738	234	14		1,986
Gila	596	87			683
Graham	1,821	1,212			3,033
Maricopa	49,109	16,685	1,115	589	67,498
Mohave	1,837	391			2,228
Navajo	1,497	245			1,742
Pima	9,941	3,459	444	214	14,058
Pinal	2,650	383			3,033
Santa Cruz	97	16			113
Yavapai	2,928	503	41		3,472
Yuma/La Paz	3,773	995	43	131	4,942
<b>Total districts</b>	<b>77,497</b>	<b>28,994</b>	<b>1,739</b>	<b>934</b>	<b>109,164</b>
<b>Tribal colleges</b>					
Diné College	750	82			832
Navajo Tech	313	16	9		338
San Carlos Apache	40	8			48
Tohono O'odham	149	25	1		175
<b>Total tribal colleges</b>	<b>1,252</b>	<b>131</b>	<b>10</b>		<b>1,393</b>
<b>Total FTSE</b>	<b>78,749</b>	<b>29,125</b>	<b>1,749</b>	<b>934</b>	<b>110,557</b>

The accompanying notes are an integral part of the report.

# Arizona county community college districts and colleges of qualifying Indian tribes

## Notes to full-time equivalent student enrollment report

### Year ended June 30, 2019

#### Note 1

The full-time equivalent student enrollment (FTSE) report is used to allocate State appropriations among the various Arizona county community college districts (districts) in accordance with Arizona Revised Statutes (A.R.S.) §15-1466. Additionally, the report is used to allocate revenues collected under A.R.S. §§42-5010(G) and 42-5155(D) to the districts and to the community colleges that are owned, operated, or chartered by a qualifying Indian tribe (tribal colleges) in accordance with A.R.S. §42-5029. Further, the report is used to estimate future years' FTSE in accordance with A.R.S. §15-1466.01.

#### Note 2

The dual-enrollment FTSE was included in the districts' and tribal colleges' total FTSE counts and represents the dual-enrollment FTSE the districts and tribal colleges reported for the year ended June 30, 2019. Dual enrollment represents the FTSE of those students enrolled in the districts' and tribal colleges' sponsored courses that count toward both high school and college graduation requirements. These courses were taught at participating high schools, as provided for in A.R.S. §15-1821.01. A summary of the districts' and tribal colleges' total FTSE classified as dual and nondual enrollment for the year ended June 30, 2019, follows:

Districts	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
Cochise	71	6,305	6,376
Coconino	187	1,799	1,986
Gila	71	612	683
Graham	89	2,944	3,033
Maricopa	5,330	62,168	67,498
Mohave	247	1,981	2,228
Navajo	295	1,447	1,742
Pima	368	13,690	14,058
Pinal	34	2,999	3,033
Santa Cruz		113	113
Yavapai	301	3,171	3,472
Yuma/La Paz	123	4,819	4,942
<b>Total districts</b>	<b>7,116</b>	<b>102,048</b>	<b>109,164</b>

# Arizona county community college districts and colleges of qualifying Indian tribes

## Notes to full-time equivalent student enrollment report

### Year ended June 30, 2019

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
<b>Tribal colleges</b>			
Diné College	6	826	832
Navajo Tech	63	275	338
San Carlos Apache	6	42	48
Tohono O'odham	8	167	175
Total tribal colleges	<b>83</b>	<b>1,310</b>	<b>1,393</b>
Total FTSE	<b>7,199</b>	<b>103,358</b>	<b>110,557</b>

### Note 3

A.R.S. §15-1466.01 allows districts 3 options for estimating the subsequent year's FTSE enrollment that the Economic Estimates Commission will use to calculate the districts' expenditure limitations pursuant to Arizona Constitution, Article IX, §21, and A.R.S. §41-563. These options use a weighted FTSE enrollment that includes an additional 0.3 FTSE for those students who enrolled in career and technical education (CTE) courses that the Arizona Department of Education has approved in accordance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006. A summary of each district's weighted FTSE for the year ended June 30, 2019, follows:

Districts	Weighted full-time equivalent student enrollment			
	Total FTSE	CTE FTSE enrollment	Additional CTE FTSE <sup>1</sup>	Weighted total FTSE <sup>2</sup>
Cochise	6,376	4,851	1,455	7,831
Coconino	1,986	623	187	2,173
Gila	683	253	76	759
Graham	3,033	1,655	497	3,530
Maricopa	67,498	21,866	6,560	74,058
Mohave	2,228	853	256	2,484
Navajo	1,742	885	266	2,008
Pima	14,058	4,033	1,210	15,268
Pinal	3,033	1,364	409	3,442
Santa Cruz	113	12	4	117
Yavapai	3,472	1,945	584	4,056
Yuma/La Paz	4,942	1,385	416	5,358
Total districts	<b>109,164</b>	<b>39,725</b>	<b>11,920</b>	<b>121,084</b>

<sup>1</sup> CTE enrollment multiplied by 0.3, as prescribed by A.R.S. §15-1466.01(B).

<sup>2</sup> Total FTSE plus additional CTE FTSE.

