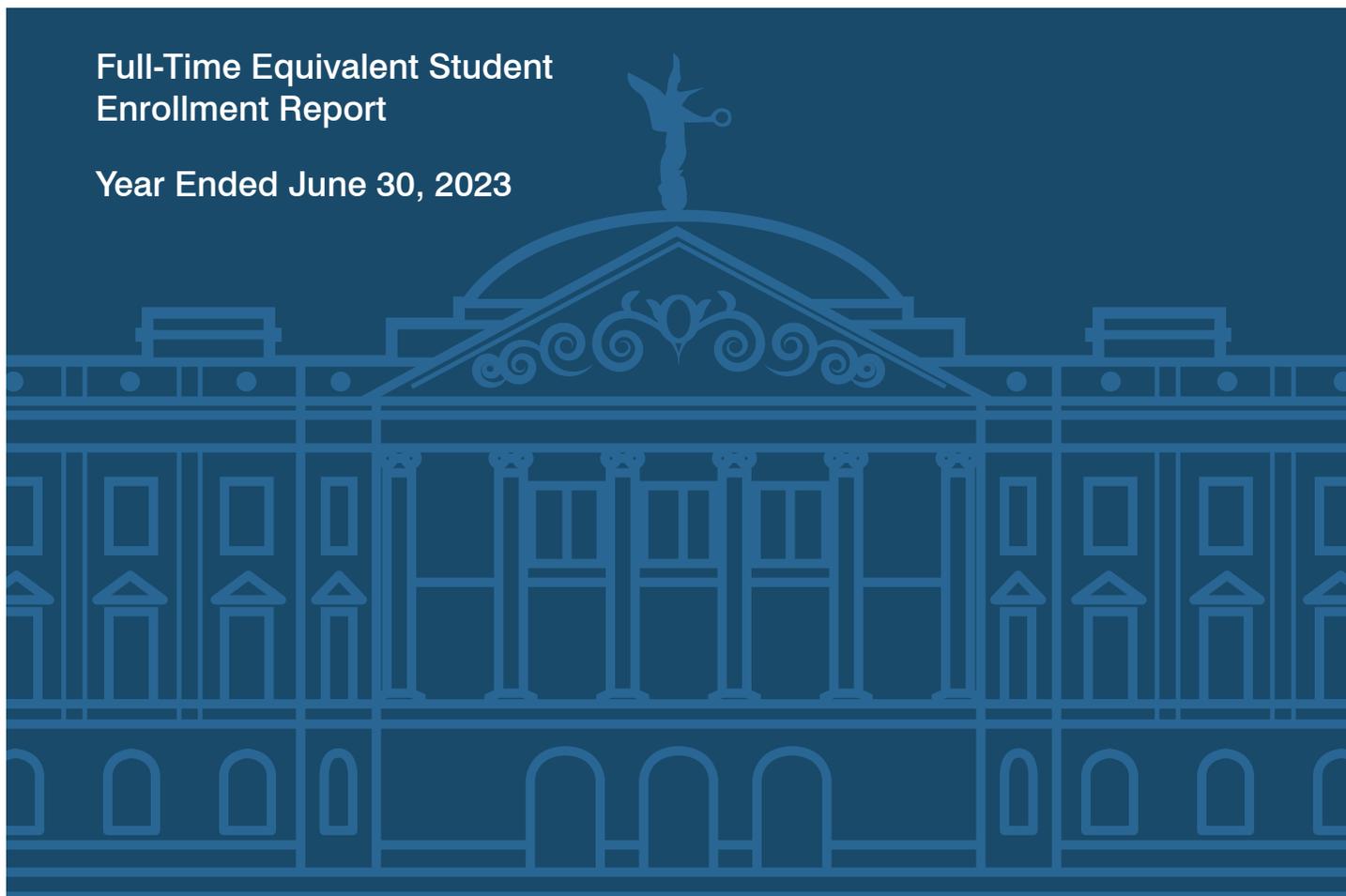


Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2023



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





The Arizona Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

The Joint Legislative Audit Committee

Representative **Matt Gress**, Vice Chair

Representative **Tim Dunn**

Representative **Alma Hernandez**

Representative **Beverly Pingerelli**

Representative **Marcelino Quiñonez**

Representative **Ben Toma** (ex officio)

Senator **Sonny Borrelli**, Chair

Senator **Eva Diaz**

Senator **David C. Farnsworth**

Senator **Anthony Kern**

Senator **Juan Mendez**

Senator **Warren Petersen** (ex officio)

Audit Staff

Melanie M. Chesney, Deputy Auditor General and Acting Director, Financial Audit Division

David Glennon, Manager

Contact Information

Arizona Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018-7271

(602) 553-0333

contact@azauditor.gov

www.azauditor.gov



TABLE OF CONTENTS

Independent accountants' report	1
Full-time equivalent student enrollment report	2
Notes to full-time equivalent student enrollment report	3



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

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, 2023, 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 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 as described in Note 1 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 as described in Note 1 in all material respects.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

October 13, 2023

Arizona county community college districts and colleges of qualifying Indian tribes

Full-time equivalent student enrollment report

Year ended June 30, 2023

Districts	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/open-exit	Adult basic education	Skill center	Total
Cochise	1,387	3,813	44		5,244
Coconino	1,382	161	18		1,561
Gila	286	165			451
Graham	1,396	771			2,167
Maricopa	26,224	26,594	774	372	53,964
Mohave	1,526	483			2,009
Navajo	1,243	182			1,425
Pima	7,299	3,924	345		11,568
Pinal	2,122	939	76		3,137
Santa Cruz	163	36			199
Yavapai	2,455	719	32		3,206
Yuma/La Paz	3,818	1,047	59	156	5,080
Total county community college districts	49,301	38,834	1,348	528	90,011
Tribal colleges					
Diné	775	65			840
Navajo Technical	144	14	7		165
San Carlos Apache	111	26			137
Tohono O'odham	346	74			420
Total tribal colleges	1,376	179	7		1,562
Total FTSE	50,677	39,013	1,355	528	91,573

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, 2023

Note 1

Arizona Revised Statutes (A.R.S.) §§15-1466.02 and 42-5029.01, respectively, require Arizona county community college districts (districts) and community colleges that are owned, operated, or chartered by a qualifying Indian tribe (tribal colleges) to keep and certify records used for calculating and reporting their full-time equivalent student enrollment (FTSE) in accordance with the criteria prescribed by A.R.S. §15-1466.01. The criteria specifically prescribe how districts and tribal colleges are to determine their basic actual FTSE, additional short-term and open-entry/open-exit FTSE, adult basic education FTSE, skill center FTSE, and total FTSE, including any effects of dual enrollment. The FTSE report is used to allocate State appropriations among the various districts in accordance with A.R.S. §15-1466. Additionally, the report is used to allocate revenues collected under A.R.S. §§42-5010.01 and 42-5155(E) to the districts and tribal colleges in accordance with A.R.S. §42-5029.02. Further, the report is used to estimate future years' FTSE and calculate the State constitutional expenditure limitation for each district 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, 2023. 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, as provided for in A.R.S. §15-101(11). These courses were taught on the campus of participating high schools in which the instructor was an employee of the high school, as provided for in A.R.S. §15-1466.01 and A.R.S. §15-1821.01. A summary of the districts' and tribal colleges' total FTSE classified as dual and other FTSE enrollment for the year ended June 30, 2023, follows:

Arizona county community college districts and colleges of qualifying Indian tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2023

Districts	Full-time equivalent student enrollment		
	Dual enrollment	Other FTSE enrollment	Total FTSE
Cochise	71	5,173	5,244
Coconino	258	1,303	1,561
Gila	63	388	451
Graham	84	2,083	2,167
Maricopa	7,007	46,957	53,964
Mohave	279	1,730	2,009
Navajo	244	1,181	1,425
Pima	1,025	10,543	11,568
Pinal	228	2,909	3,137
Santa Cruz		199	199
Yavapai	349	2,857	3,206
Yuma/La Paz	433	4,647	5,080
Total county community college districts	10,041	79,970	90,011
Diné	41	799	840
Navajo Technical	7	158	165
San Carlos Apache	8	129	137
Tohono O'odham	5	415	420
Total tribal colleges	61	1,501	1,562
Total FTSE	10,102	81,471	91,573

Arizona county community college districts and colleges of qualifying Indian tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2023

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, 2023, follows:

Districts	Weighted full-time equivalent student enrollment			
	Total FTSE	CTE FTSE enrollment	Additional CTE FTSE ¹	Weighted total FTSE ²
Cochise	5,244	3,783	1,135	6,379
Coconino	1,561	433	130	1,691
Gila	451	208	62	513
Graham	2,167	994	298	2,465
Maricopa	53,964	19,426	5,828	59,792
Mohave	2,009	922	277	2,286
Navajo	1,425	727	218	1,643
Pima	11,568	3,427	1,028	12,596
Pinal	3,137	2,871	861	3,998
Santa Cruz	199	41	12	211
Yavapai	3,206	1,847	554	3,760
Yuma/La Paz	5,080	962	289	5,369
Total county community college districts	90,011	35,641	10,692	100,703

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

² Total FTSE plus additional CTE FTSE.

