

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

Full-Time Equivalent Student  
Enrollment Report

Year Ended June 30, 2017

A Report to the Arizona Legislature

Debra K. Davenport  
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she 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

Senator **Bob Worsley**, Chair

Senator **Sean Bowie**

Senator **Judy Burges**

Senator **Lupe Contreras**

Senator **John Kavanagh**

Senator **Steve Yarbrough** (ex officio)

Representative **Anthony Kern**, Vice Chair

Representative **John Allen**

Representative **Rusty Bowers**

Representative **Rebecca Rios**

Representative **Athena Salman**

Representative **J.D. Mesnard** (ex officio)

## Audit Staff

**Jay Zsorey**, Director

**David Glennon**, Manager and Contact Person

## Contact Information

**Arizona Office of the Auditor General**

**2910 N. 44th St.**

**Ste. 410**

**Phoenix, AZ 85018**

**(602) 553-0333**

**[www.azauditor.gov](http://www.azauditor.gov)**



# TABLE OF CONTENTS

<b>Independent accountants' report</b>	1
<b>Full-time equivalent student enrollment report</b>	3
<b>Notes to full-time equivalent student enrollment report</b>	4





**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

## **Independent accountants' report**

Members of the Arizona State Legislature

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

We have examined the Arizona county community college district's and colleges of qualifying Indian tribe's full-time equivalent student enrollment in the accompanying report for the year ended June 30, 2017, and the related notes to the report. Each county community college district's and colleges of qualifying Indian tribe's management is responsible for calculating and reporting the district's or tribal college's 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.

Debbie Davenport  
Auditor General

October 13, 2017



Arizona county community college districts and colleges of  
qualifying Indian tribes  
Full-time equivalent student enrollment report  
Year ended June 30, 2017

County community college districts	Full-time equivalent student enrollment				
	Basic actual	Additional short-term open entry/ open exit	Adult basic education	Skill center	Total
Cochise	1,463	4,826	64		6,353
Coconino	1,812	223	13		2,048
Gila	657	78			735
Graham	1,947	1,128			3,075
Maricopa	52,379	17,501	1,293	902	72,075
Mohave	1,982	288			2,270
Navajo	1,557	270			1,827
Pima	10,712	3,298	514	255	14,779
Pinal	2,949	739			3,688
Santa Cruz	253	45			298
Yavapai	3,014	442	42		3,498
Yuma/La Paz	4,104	1,023	55	123	5,305
<b>Total county community college districts</b>	<b>82,829</b>	<b>29,861</b>	<b>1,981</b>	<b>1,280</b>	<b>115,951</b>
<b>Tribal colleges</b>					
Diné College	684	39			723
Navajo Tech	241	21	3		265
Tohono O'odham	137	18	2		157
<b>Total tribal colleges</b>	<b>1,062</b>	<b>78</b>	<b>5</b>		<b>1,145</b>
<b>Total FTSE</b>	<b>83,891</b>	<b>29,939</b>	<b>1,986</b>	<b>1,280</b>	<b>117,096</b>

See accompanying notes to report.

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

## Notes to full-time equivalent student enrollment report

### Year ended June 30, 2017

#### Note 1

The full-time equivalent student enrollment (FTSE) report is used to allocate state appropriations among the various Arizona county community college 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 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 reported by the districts and tribal colleges for the year ended June 30, 2017. 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, 2017, follows:

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
<b>County community college districts</b>			
Cochise	71	6,282	6,353
Coconino	138	1,910	2,048
Gila	78	657	735
Graham	108	2,967	3,075
Maricopa	4,787	67,288	72,075
Mohave	284	1,986	2,270
Navajo	391	1,436	1,827
Pima	181	14,598	14,779
Pinal	51	3,637	3,688
Santa Cruz	2	296	298
Yavapai	339	3,159	3,498
Yuma/La Paz	71	5,234	5,305
<b>Total county community college districts</b>	<b>6,501</b>	<b>109,450</b>	<b>115,951</b>

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

## Notes to full-time equivalent student enrollment report

### Year ended June 30, 2017

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
<b>Tribal colleges</b>			
Diné College	5	718	723
Navajo Tech	6	259	265
Tohono O'odham	10	147	157
Total tribal colleges	<b>21</b>	<b>1,124</b>	<b>1,145</b>
Total FTSE	<b>6,522</b>	<b>110,574</b>	<b>117,096</b>

### Note 3

A.R.S. §15-1466.01 allows districts three 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 districts' weighted full-time equivalent student enrollment for the year ended June 30, 2017, follows:

County community college 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	6,353	4,841	1,452	7,805
Coconino	2,048	619	186	2,234
Gila	735	313	94	829
Graham	3,075	1,532	460	3,535
Maricopa	72,075	25,224	7,567	79,642
Mohave	2,270	779	234	2,504
Navajo	1,827	949	285	2,112
Pima	14,779	4,054	1,216	15,995
Pinal	3,688	781	234	3,922
Santa Cruz	298	62	19	317
Yavapai	3,498	1,933	580	4,078
Yuma/La Paz	5,305	1,515	455	5,760
Total county community college districts	<b>115,951</b>	<b>42,602</b>	<b>12,782</b>	<b>128,733</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.

