

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2022

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, 2022, 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.

Stephanie Gerber

Stephanie Gerber, CPA
Director, Financial Audit Division

October 13, 2022

Arizona county community college districts and colleges of qualifying Indian tribes

Full-time equivalent student enrollment report

Year ended June 30, 2022

Districts	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/open-exit	Adult basic education	Skill center	Total
Cochise	1,319	4,644	36		5,999
Coconino	1,388	182	11		1,581
Gila	284	173			457
Graham	1,288	706			1,994
Maricopa	37,181	14,238	619	550	52,588
Mohave	1,531	410			1,941
Navajo	1,184	191			1,375
Pima	7,186	3,909	291	76	11,462
Pinal	2,279	955			3,234
Santa Cruz	80	21			101
Yavapai	2,510	663	34		3,207
Yuma/La Paz	3,814	1,031	47	173	5,065
Total county community college districts	60,044	27,123	1,038	799	89,004
Tribal colleges					
Diné	645	84			729
Navajo Technical	139	12	5		156
San Carlos Apache	105	23			128
Tohono O'odham	307	78			385
Total tribal colleges	1,196	197	5		1,398
Total FTSE	61,240	27,320	1,043	799	90,402

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, 2022

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(G) and 42-5155(D) to the districts and tribal colleges in accordance with A.R.S. §42-5029. 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, 2022. 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, 2022, follows:

Districts	Full-time equivalent student enrollment		
	Dual enrollment	Other FTSE enrollment	Total FTSE
Cochise	64	5,935	5,999
Coconino	214	1,367	1,581
Gila	69	388	457
Graham	86	1,908	1,994
Maricopa	6,081	46,507	52,588
Mohave	276	1,665	1,941
Navajo	250	1,125	1,375
Pima	812	10,650	11,462
Pinal	214	3,020	3,234
Santa Cruz		101	101
Yavapai	345	2,862	3,207
Yuma/La Paz	409	4,656	5,065
Total county community college districts	8,820	80,184	89,004

Arizona county community college districts and colleges of qualifying Indian tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2022

	Full-time equivalent student enrollment		
	Dual enrollment	Other FTSE enrollment	Total FTSE
Tribal colleges			
Diné	13	716	729
Navajo Technical	17	139	156
San Carlos Apache	9	119	128
Tohono O'odham	2	383	385
Total tribal colleges	41	1,357	1,398
Total FTSE	8,861	81,541	90,402

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, 2022, follows:

Districts	Weighted full-time equivalent student enrollment			
	Total FTSE	CTE FTSE enrollment	Additional CTE FTSE ¹	Weighted total FTSE ²
Cochise	5,999	4,648	1,394	7,393
Coconino	1,581	505	152	1,733
Gila	457	205	62	519
Graham	1,994	913	274	2,268
Maricopa	52,588	18,677	5,603	58,191
Mohave	1,941	863	259	2,200
Navajo	1,375	649	195	1,570
Pima	11,462	3,453	1,036	12,498
Pinal	3,234	2,921	876	4,110
Santa Cruz	101	19	6	107
Yavapai	3,207	1,848	554	3,761
Yuma/La Paz	5,065	1,045	314	5,379
Total county community college districts	89,004	35,746	10,724	99,728

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

² Total FTSE plus additional CTE FTSE.

