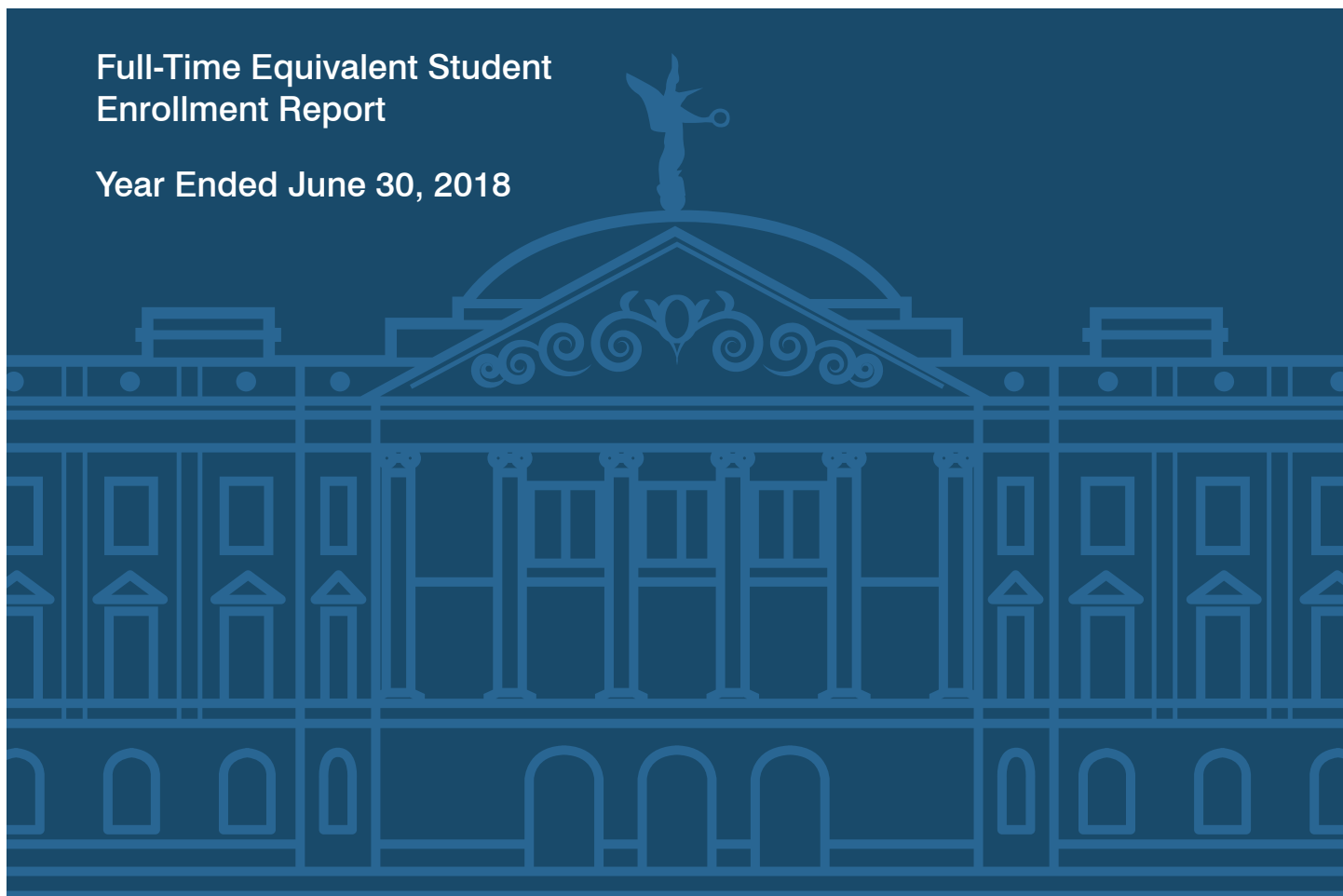


Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2018



A Report to the Arizona Legislature

Lindsey Perry
Auditor General





The Arizona Office of the 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 **Anthony Kern**, Chair

Representative **John Allen**

Representative **Rusty Bowers**

Representative **Rebecca Rios**

Representative **Athena Salman**

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

Senator **Bob Worsley**, Vice Chair

Senator **Sean Bowie**

Senator **Judy Burges**

Senator **Lupe Contreras**

Senator **John Kavanagh**

Senator **Steve Yarbrough** (ex officio)

Audit Staff

Donna Miller, 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



TABLE OF CONTENTS

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



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
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, 2018, 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.

Donna Miller, CPA
Director, Financial Audit Division

October 15, 2018



**Arizona county community college districts and colleges of
qualifying Indian tribes**
Full-time equivalent student enrollment report
Year ended June 30, 2018

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	1,510	4,675	73		6,258
Coconino	1,770	212	17		1,999
Gila	596	88			684
Graham	1,942	1,183			3,125
Maricopa	51,073	17,165	1,347	759	70,344
Mohave	1,934	362			2,296
Navajo	1,515	257			1,772
Pima	10,712	3,382	492	197	14,783
Pinal	3,014	564			3,578
Santa Cruz	126	2			128
Yavapai	2,980	491	39		3,510
Yuma/La Paz	3,852	924	38	135	4,949
Total county community college districts	81,024	29,305	2,006	1,091	113,426
Tribal colleges					
Diné College	665	30			695
Navajo Tech	271	16	10		297
San Carlos Apache	23	2			25
Tohono O'odham	159	17	3		179
Total tribal colleges	1,118	65	13		1,196
Total FTSE	82,142	29,370	2,019	1,091	114,622

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, 2018

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 the districts and tribal colleges reported for the year ended June 30, 2018. 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, 2018, follows:

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
County community college districts			
Cochise	64	6,194	6,258
Coconino	196	1,803	1,999
Gila	82	602	684
Graham	100	3,025	3,125
Maricopa	5,072	65,272	70,344
Mohave	259	2,037	2,296
Navajo	311	1,461	1,772
Pima	274	14,509	14,783
Pinal	21	3,557	3,578
Santa Cruz		128	128
Yavapai	324	3,186	3,510
Yuma/La Paz	87	4,862	4,949
Total county community college districts	6,790	106,636	113,426

Arizona county community college districts and colleges of qualifying Indian tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2018

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
Tribal colleges			
Diné College		695	695
Navajo Tech	49	248	297
San Carlos Apache		25	25
Tohono O'odham	15	164	179
Total tribal colleges	64	1,132	1,196
Total FTSE	6,854	107,768	114,622

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 district's weighted FTSE for the year ended June 30, 2018, follows:

County community college districts	Weighted full-time equivalent student enrollment			
	Total FTSE	CTE FTSE enrollment	Additional CTE FTSE ¹	Weighted total FTSE ²
Cochise	6,258	4,744	1,423	7,681
Coconino	1,999	637	191	2,190
Gila	684	278	83	767
Graham	3,125	1,655	497	3,622
Maricopa	70,344	22,335	6,701	77,045
Mohave	2,296	842	253	2,549
Navajo	1,772	861	258	2,030
Pima	14,783	4,070	1,221	16,004
Pinal	3,578	1,047	314	3,892
Santa Cruz	128	21	6	134
Yavapai	3,510	1,956	587	4,097
Yuma/La Paz	4,949	1,384	415	5,364
Total county community college districts	113,426	39,830	11,949	125,375

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

² Total FTSE plus additional CTE FTSE.

