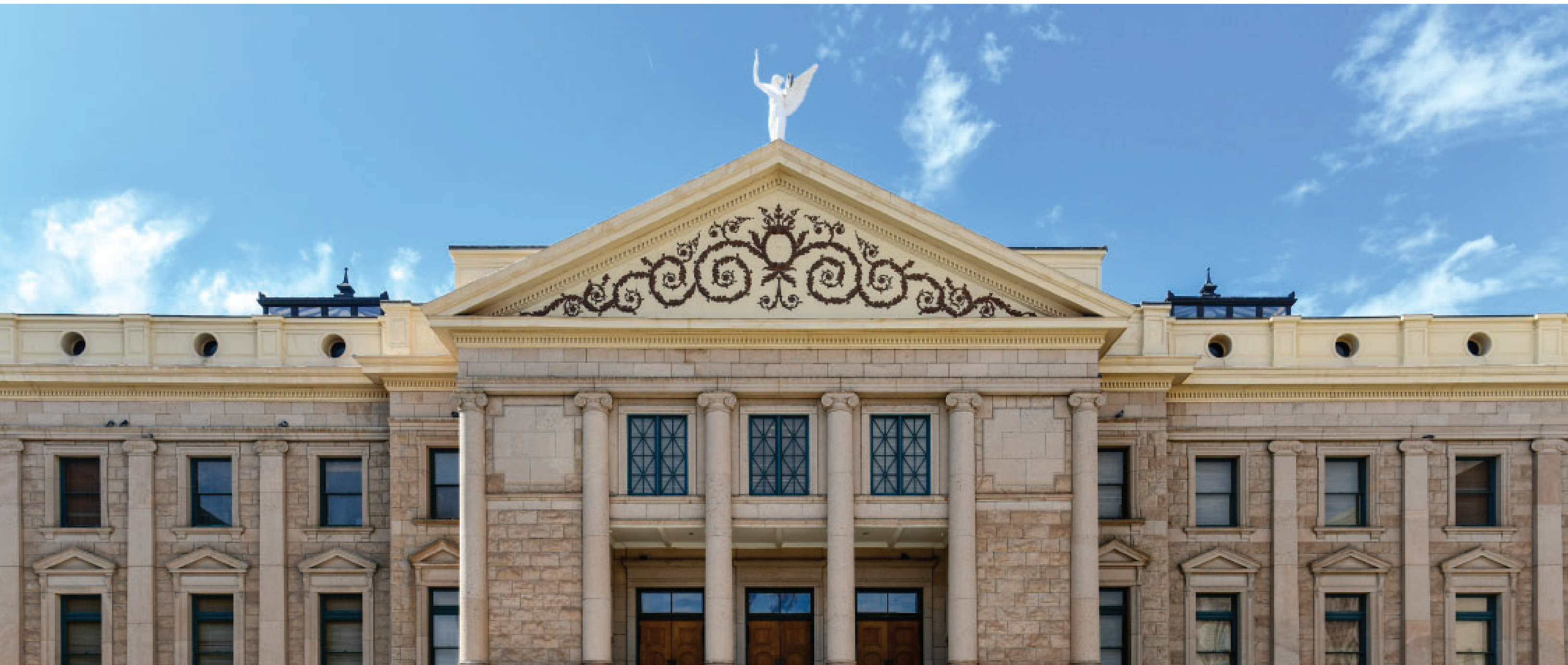
ARIZONA
AuditorGeneral
Making a Positive Difference

Full-time equivalent student enrollment report

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Year Ended June 30, 2025



Lindsey A. Perry
Auditor General

Arizona Auditor General's mission

The Arizona Auditor General's mission is to provide independent and impartial information, impactful recommendations, and stakeholder education to improve Arizona government for its citizens. To this end, the Office conducts financial statement audits and provides certain accounting services to the State and political subdivisions, investigates possible criminal violations involving public officials and public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

The Joint Legislative Audit Committee

The Joint Legislative Audit Committee consists of 5 Senate members appointed by the Senate President and 5 House members appointed by the House Speaker. The Committee is responsible for overseeing the Office, including (1) overseeing all audit functions of the Legislature and State agencies, including sunset, performance, special, and financial audits; special research requests; and the preparation and introduction of legislation resulting from audit report findings; (2) requiring State agencies to comply with audit findings and recommendations; (3) receiving status reports regarding the progress of school districts to implement recommendations; and (4) scheduling hearings to review the status of State agencies and school districts.

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Audit staff

Katherine Edwards Decker, Director
Michelle Walters, Manager

Contact information

(602) 553-0333

contact@azauditor.gov

www.azauditor.gov

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

ARIZONA
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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, 2025, 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. §15-1661.01 as described in Note 1 in all material respects.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

October 15, 2025

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Table 1

Full-time equivalent student enrollment report

	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/open-exit	Adult basic education	Skill center	Total
County Community College Districts					
Cochise	1,395	3,236	63		4,694
Coconino	1,413	176	16		1,605
Gila	368	66			434
Graham	1,663	714			2,377
Maricopa	28,535	28,712	917	541	58,705
Mohave	1,851	664			2,515
Navajo	1,500	309			1,809
Pima	7,793	4,645	520		12,958
Pinal	2,533	983	93		3,609
Santa Cruz	170	23			193
Yavapai	2,789	981	38		3,808
Yuma/La Paz	4,370	1,288	17	90	5,765
Total county community college districts	**54,380**	**41,797**	**1,664**	**631**	**98,472**

Table 1 continued

	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/ open-exit	Adult basic education	Skill center	Total
Tribal Colleges					
Diné	741	138			879
Navajo Technical	138	12	7		157
San Carlos Apache	141	34			175
Tohono O'odham	481	108			589
Total tribal colleges	**1,501**	**292**	**7**		**1,800**
Total FTSE	**55,881**	**42,089**	**1,671**	**631**	**100,272**

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, 2025

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 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

A.R.S. §15-1466.01 requires State appropriations allocated among the various districts for dual-enrollment FTSE to be reduced by 50 percent. 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, 2025. 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 15-1821.01.

A summary of the districts' and tribal colleges' total FTSE classified as dual and other FTSE enrollment for State appropriation purposes for the year ended June 30, 2025, follows:

Table 2

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes—Full-time equivalent student enrollment classified as dual and other FTSE enrollment for State appropriation purposes

Year ended June 30, 2025

	Full-time equivalent student enrollment		
	Dual enrollment	Other FTSE enrollment	Total
County Community College Districts			
Cochise	93	4,601	4,694
Coconino	303	1,302	1,605
Gila	40	394	434
Graham	65	2,312	2,377
Maricopa	7,177	51,528	58,705
Mohave	268	2,247	2,515
Navajo	281	1,528	1,809
Pima	1,253	11,705	12,958
Pinal	286	3,323	3,609
Santa Cruz		193	193
Yavapai	354	3,454	3,808
Yuma/La Paz	650	5,115	5,765
Total county community college districts	**10,770**	**87,702**	**98,472**
Tribal colleges			
Diné	103	776	879
Navajo Tech	22	135	157
San Carlos Apache	15	160	175
Tohono O'odham	2	587	589
Total tribal colleges	**142**	**1,658**	**1,800**
Total FTSE	**10,912**	**89,360**	**100,272**

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. For the purposes of a district's expenditure limitation (EL) and these 3 options, FTSE includes weighted career and technical education (CTE) and noncredit workforce training (NWT) FTSE enrollment as provided for by A.R.S. §§15-1466.01 and 15-1410(B). Specifically, the weighted FTSE enrollment includes an additional 0.3 FTSE for those students who enrolled in 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, as amended by the Strengthening Career and Technical Education for the 21st Century Act. Additionally, NWT FTSE enrollment is included for classes that meet the criteria established in A.R.S. §15-1410(B).

A summary of each district's FTSE for expenditure limitation purposes for the year ended June 30, 2025, follows:

Table 3

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes—Full-time equivalent student enrollment for expenditure limitation purposes

Year ended June 30, 2025

	Full-time equivalent student enrollment			
	Total FTSE from report	Additional Weighted CTE FTSE[1]	NWT FTSE	Total FTSE for EL
County Community College Districts				
Cochise	4,694	1,009	17	5,720
Coconino	1,605	141	25	1,771
Gila	434	50		484
Graham	2,377	346		2,723
Maricopa	58,705	5,838		64,543
Mohave	2,515	342	6	2,863
Navajo	1,809	301		2,110
Pima	12,958	1,130	124	14,212

Table 3 continued

	Full-time equivalent student enrollment			
	Total FTSE from report	Additional Weighted CTE FTSE[1]	NWT FTSE	Total FTSE for EL
Pinal	3,609	1,003		4,612
Santa Cruz	193	11		204
Yavapai	3,808	659		4,467
Yuma/La Paz	5,765	521	77	6,363
Total county community college districts	**98,472**	**11,351**	**249**	**110,072**

[1] CTE FTSE enrollment multiplied by 0.3, as prescribed by A.R.S. §15-1466.01(B)(3).