

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2016

A Report to the Arizona Legislature

Debra K. Davenport
Auditor General





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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 accompanying full-time equivalent student enrollment report for Arizona county community college districts and colleges of qualifying Indian tribes for the year ended June 30, 2016. This report is the collective responsibility of the managements of the county community college districts and colleges of qualifying Indian tribes. Our responsibility is to express an opinion on the full-time equivalent student enrollment report based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the amounts and disclosures in the report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The accompanying full-time equivalent student enrollment report was prepared to present the basic actual, additional short-term and open entry/open exit, adult basic education, and skill center classes' full-time equivalent student enrollment for county community college districts and colleges of qualifying Indian tribes in accordance with the criteria for calculating student enrollment prescribed by Arizona Revised Statutes (A.R.S.) §§15-1466.01 and 15-1466.02.

In our opinion, the full-time equivalent student enrollment report referred to above presents, in all material respects, the Arizona county community college districts' and colleges of qualifying Indian tribes' full-time equivalent student enrollment for the year ended June 30, 2016, based on the criteria prescribed by A.R.S. §§15-1466.01 and 15-1466.02.

Jay C. Zsorey, CPA
Financial Audit Director

October 13, 2016



Arizona County Community College Districts and Colleges of Qualifying Indian Tribes
 Full-time equivalent student enrollment report
 Year ended June 30, 2016

	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	1,619	4,516	60		6,195
Coconino	1,780	220	7		2,007
Gila	591	76			667
Graham	1,955	996			2,951
Maricopa	53,731	16,338	1,321	498	71,888
Mohave	2,066	281			2,347
Navajo	1,663	277			1,940
Pima	11,375	3,216	556	235	15,382
Pinal	3,045	855			3,900
Santa Cruz	284	35			319
Yavapai	3,114	435	36		3,585
Yuma/La Paz	4,197	980	46	90	5,313
Total county community college districts	85,420	28,225	2,026	823	116,494
Tribal colleges					
Diné College	703	64			767
Navajo Tech	318	25			343
Tohono O'odham	83	17	1		101
Total tribal colleges	1,104	106	1		1,211
Total FTSE	86,524	28,331	2,027	823	117,705

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, 2016

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, 2016. 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, 2016, follows:

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
County community college districts			
Cochise	60	6,135	6,195
Coconino	119	1,888	2,007
Gila	34	633	667
Graham	102	2,849	2,951
Maricopa	4,708	67,180	71,888
Mohave	289	2,058	2,347
Navajo	365	1,575	1,940
Pima	262	15,120	15,382
Pinal	80	3,820	3,900
Santa Cruz	0	319	319
Yavapai	341	3,244	3,585
Yuma/La Paz	57	5,256	5,313
Total county community college districts	6,417	110,077	116,494

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2016

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
Tribal colleges			
Diné College	48	719	767
Navajo Tech	3	340	343
Tohono O'odham	2	99	101
Total tribal colleges	53	1,158	1,211
Total FTSE	6,470	111,235	117,705

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 have been approved by the Arizona Department of Education 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, 2016, follows:

	Weighted full-time equivalent student enrollment			
	Total FTSE	CTE FTSE enrollment	Additional CTE FTSE ¹	Weighted total FTSE ²
County community college districts				
Cochise	6,195	4,566	1,370	7,565
Coconino	2,007	614	184	2,191
Gila	667	262	79	746
Graham	2,951	1,372	412	3,363
Maricopa	71,888	25,716	7,715	79,603
Mohave	2,347	803	241	2,588
Navajo	1,940	1,028	308	2,248
Pima	15,382	4,087	1,226	16,608
Pinal	3,900	811	243	4,143
Santa Cruz	319	60	18	337
Yavapai	3,585	2,037	611	4,196
Yuma/La Paz	5,313	1,488	446	5,759
Total county community college districts	116,494	42,844	12,853	129,347

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

² Total FTSE plus additional CTE FTSE.

