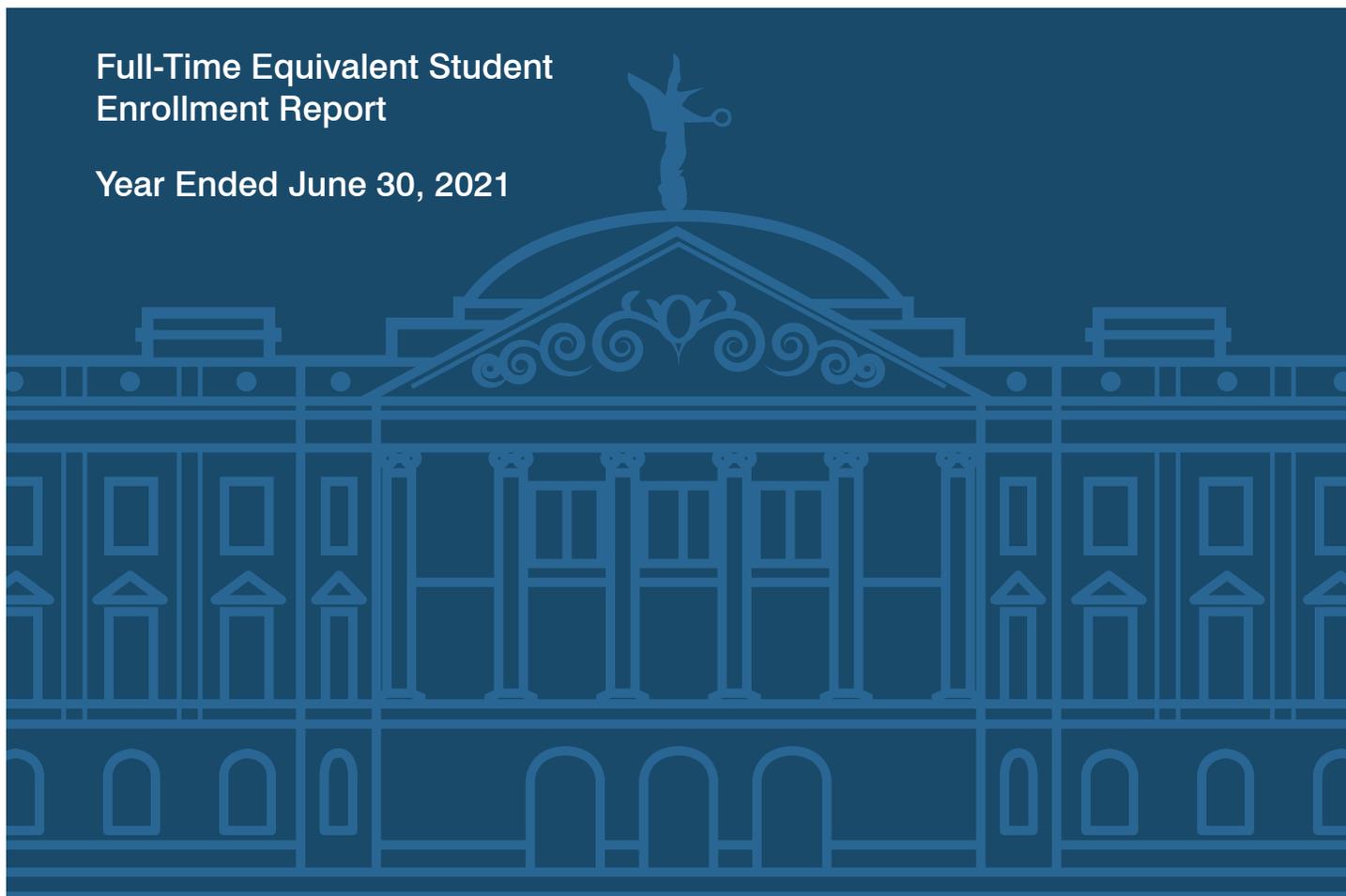


Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student
Enrollment Report

Year Ended June 30, 2021



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





The Arizona 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.

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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, 2021, 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.

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.

Donna Miller

Donna Miller, CPA
Director, Financial Audit Division

October 15, 2021

Arizona county community college districts and colleges of
qualifying Indian tribes
Full-time equivalent student enrollment report
Year ended June 30, 2021

Districts	Full-time equivalent student enrollment				Total
	Basic actual	Additional short-term, open-entry/open-exit	Adult basic education	Skill center	
Cochise	1,312	4,278	30		5,620
Coconino	1,292	190	9		1,491
Gila	265	207			472
Graham	1,266	504			1,770
Maricopa	40,641	15,002	311	463	56,417
Mohave	1,522	392			1,914
Navajo	1,247	221			1,468
Pima	7,436	3,706	233	113	11,488
Pinal	1,993	662			2,655
Santa Cruz	99	5			104
Yavapai	2,427	615	20		3,062
Yuma/La Paz	3,231	847	26	170	4,274
Total county community college districts	62,731	26,629	629	746	90,735
Tribal colleges					
Diné	706	79			785
Navajo Technical	161	6	2		169
San Carlos Apache	89	21			110
Tohono O'odham	268	84			352
Total tribal colleges	1,224	190	2		1,416
Total FTSE	63,955	26,819	631	746	92,151

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, 2021

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, 2021. 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, 2021, follows:

Districts	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
Cochise	50	5,570	5,620
Coconino	184	1,307	1,491
Gila	69	403	472
Graham	97	1,673	1,770
Maricopa	5,523	50,894	56,417
Mohave	268	1,646	1,914
Navajo	235	1,233	1,468
Pima	769	10,719	11,488
Pinal	61	2,594	2,655
Santa Cruz		104	104
Yavapai	304	2,758	3,062
Yuma/La Paz	191	4,083	4,274
Total county community college districts	7,751	82,984	90,735

Arizona county community college districts and colleges of qualifying Indian tribes

Notes to full-time equivalent student enrollment report

Year ended June 30, 2021

	Full-time equivalent student enrollment		
	Dual enrollment	Nondual enrollment	Total FTSE
Tribal colleges			
Diné	12	773	785
Navajo Technical	52	117	169
San Carlos Apache	5	105	110
Tohono O'odham	5	347	352
Total tribal colleges	74	1,342	1,416
Total FTSE	7,825	84,326	92,151

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, 2021, follows:

Districts	Weighted full-time equivalent student enrollment			
	Total FTSE	CTE FTSE enrollment	Additional CTE FTSE ¹	Weighted total FTSE ²
Cochise	5,620	4,246	1,274	6,894
Coconino	1,491	468	140	1,631
Gila	472	217	65	537
Graham	1,770	703	211	1,981
Maricopa	56,417	19,542	5,863	62,280
Mohave	1,914	804	241	2,155
Navajo	1,468	663	199	1,667
Pima	11,488	3,229	969	12,457
Pinal	2,655	1,296	389	3,044
Santa Cruz	104	19	6	110
Yavapai	3,062	1,647	494	3,556
Yuma/La Paz	4,274	891	267	4,541
Total county community college districts	90,735	33,725	10,118	100,853

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

² Total FTSE plus additional CTE FTSE.

