



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Financial Audit Division

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Full-Time Equivalent Student Enrollment Report

# Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Year Ended June 30, 2015

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**Debra K. Davenport**  
Auditor General

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Arizona County Community College Districts and  
Colleges of Qualifying Indian Tribes  
Full-Time Equivalent Student Enrollment Report  
Year Ended June 30, 2015

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**DEBRA K. DAVENPORT, CPA**  
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, 2015. 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, 2015, based on the criteria prescribed by A.R.S. §§15-1466.01 and 15-1466.02.

Jay C. Zsorey, CPA  
Financial Audit Director

October 5, 2015

Arizona County Community College Districts and  
Colleges of Qualifying Indian Tribes  
Full-Time Equivalent Student Enrollment Report  
Year Ended June 30, 2015

	<u>Full-Time Equivalent Student Enrollment</u>				
	<u>Basic Actual</u>	<u>Additional Short-Term and Open Entry/ Open Exit</u>	<u>Adult Basic Education</u>	<u>Skill Center</u>	<u>Total</u>
County Community College Districts:					
Cochise	1,615	4,657	66		6,338
Coconino	1,827	225	14		2,066
Gila	628	74			702
Graham	1,936	961			2,897
Maricopa	55,336	18,251	1,426	1,137	76,150
Mohave	2,244	310			2,554
Navajo	1,615	238			1,853
Pima	12,137	3,520	600	201	16,458
Pinal	3,172	897			4,069
Santa Cruz	252	41			293
Yavapai	3,286	522	41		3,849
Yuma/La Paz	<u>4,265</u>	<u>1,047</u>	<u>59</u>	<u>62</u>	<u>5,433</u>
Total County Community College Districts	<u>88,313</u>	<u>30,743</u>	<u>2,206</u>	<u>1,400</u>	<u>122,662</u>
Tribal Colleges:					
Diné College	763	71			834
Navajo Tech	427	23			450
Tohono O'odham	<u>107</u>	<u>16</u>			<u>123</u>
Total Tribal Colleges	<u>1,297</u>	<u>110</u>			<u>1,407</u>
Total Full-Time Equivalent Student Enrollment	<u>89,610</u>	<u>30,853</u>	<u>2,206</u>	<u>1,400</u>	<u>124,069</u>

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, 2015

Note 1 - The Full-Time Equivalent Student Enrollment Report (FTSE) 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. In addition, 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.

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, 2015. 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 follows:

	Full-Time Equivalent Student Enrollment		
	Dual Enrollment	Nondual Enrollment	Total FTSE
<b>County Community College Districts:</b>			
Cochise	73	6,265	6,338
Coconino	151	1,915	2,066
Gila	47	655	702
Graham	125	2,772	2,897
Maricopa	4,389	71,761	76,150
Mohave	297	2,257	2,554
Navajo	337	1,516	1,853
Pima	252	16,206	16,458
Pinal	67	4,002	4,069
Santa Cruz	1	292	293
Yavapai	323	3,526	3,849
Yuma/La Paz	66	5,367	5,433
Total County Community College Districts	6,128	116,534	122,662
<b>Tribal Colleges:</b>			
Diné College		834	834
Navajo Tech		450	450
Tohono O'odham	_____	123	123
Total Tribal Colleges	_____	1,407	1,407
Total FTSE	6,128	117,941	124,069

