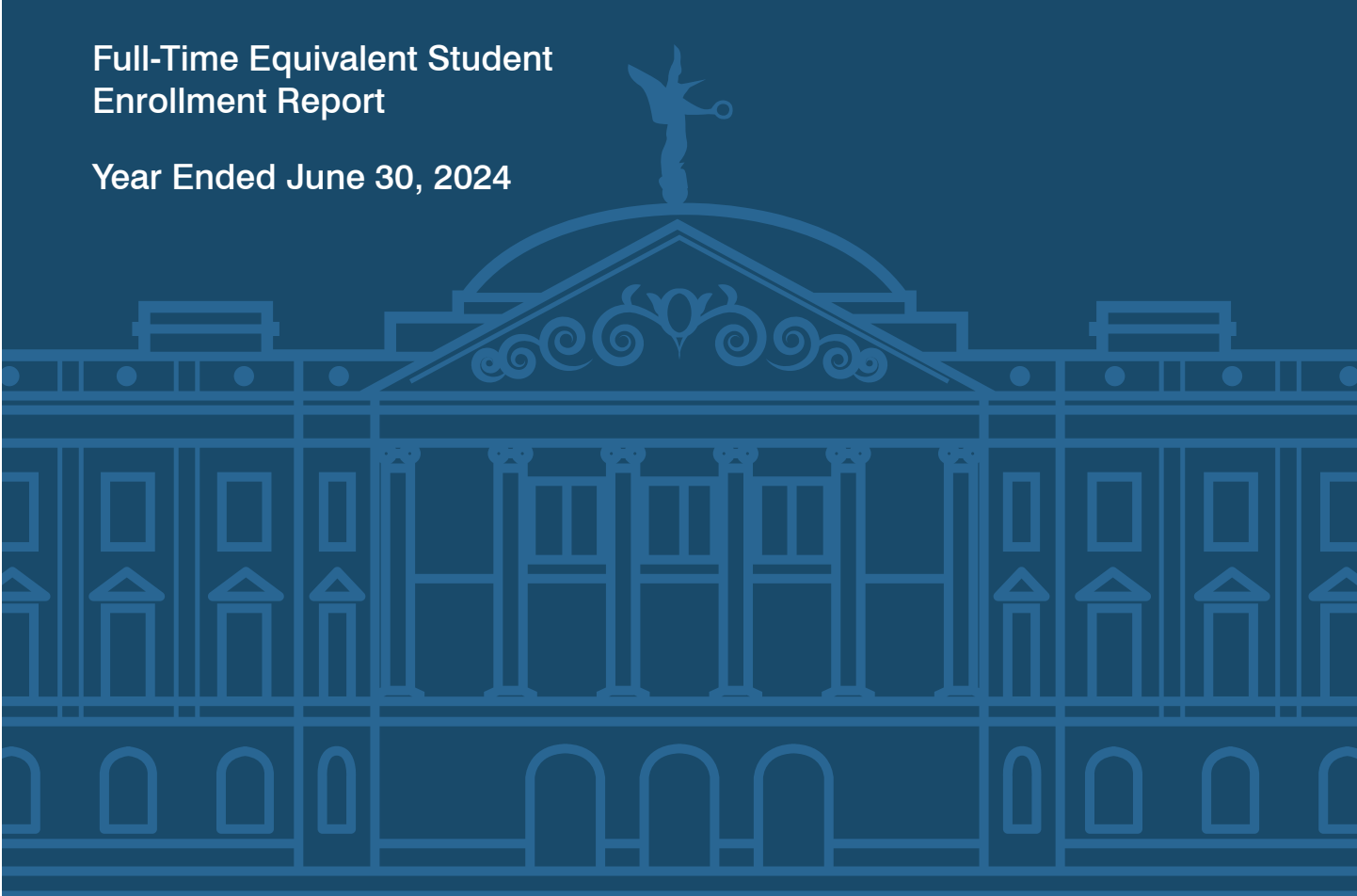


# Arizona County Community College Districts and Colleges of Qualifying Indian Tribes

Full-Time Equivalent Student  
Enrollment Report

Year Ended June 30, 2024



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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LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

## 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, 2024, 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. §15-1466.01 as described in Note 1 in all material respects.

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

October 10, 2024

# Arizona county community college districts and colleges of qualifying Indian tribes

## Full-time equivalent student enrollment report

### Year ended June 30, 2024

Districts	Full-time equivalent student enrollment				
	Basic actual	Additional short-term, open-entry/open-exit	Adult basic education	Skill center	Total
Cochise	1,390	3,460	49		4,899
Coconino	1,459	156	19		1,634
Gila	310	148			458
Graham	1,504	751			2,255
Maricopa	27,465	27,603	859	367	56,294
Mohave	1,638	541			2,179
Navajo	1,321	224			1,545
Pima	7,540	4,191	416		12,147
Pinal	2,356	843	76		3,275
Santa Cruz	156	25			181
Yavapai	2,637	871	35		3,543
Yuma/La Paz	4,138	1,113	15 <sup>1</sup>	133	5,399
<b>Total county community college districts</b>	<b>51,914</b>	<b>39,926</b>	<b>1,469</b>	<b>500</b>	<b>93,809</b>
<b>Tribal colleges</b>					
Diné	865	118			983
Navajo Technical	143	7	4		154
San Carlos Apache	141	33			174
Tohono O’odham	457	86			543
<b>Total tribal colleges</b>	<b>1,606</b>	<b>244</b>	<b>4</b>		<b>1,854</b>
<b>Total FTSE</b>	<b>53,520</b>	<b>40,170</b>	<b>1,473</b>	<b>500</b>	<b>95,663</b>

<sup>1</sup> The community college district was unable to provide support for 24 adult basic education full-time equivalent student enrollments (FTSE) and therefore chose to decrease the FTSE reported by that number.

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, 2024

#### 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, 2024. 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, 2024, follows:

# Arizona county community college districts and colleges of qualifying Indian tribes

## Notes to full-time equivalent student enrollment report

Year ended June 30, 2024

Districts	Full-time equivalent student enrollment		
	Dual enrollment	Other FTSE enrollment	Total FTSE
Cochise	73	4,826	4,899
Coconino	275	1,359	1,634
Gila	43	415	458
Graham	73	2,182	2,255
Maricopa	7,068	49,226	56,294
Mohave	258	1,921	2,179
Navajo	276	1,269	1,545
Pima	1,099	11,048	12,147
Pinal	314	2,961	3,275
Santa Cruz		181	181
Yavapai	322	3,221	3,543
Yuma/La Paz	541	4,858	5,399
<b>Total county community college districts</b>	<b>10,342</b>	<b>83,467</b>	<b>93,809</b>
Diné	73	910	983
Navajo Technical	16	138	154
San Carlos Apache	10	164	174
Tohono O’odham	3	540	543
<b>Total tribal colleges</b>	<b>102</b>	<b>1,752</b>	<b>1,854</b>
<b>Total FTSE</b>	<b>10,444</b>	<b>85,219</b>	<b>95,663</b>

# Arizona county community college districts and colleges of qualifying Indian tribes

## Notes to full-time equivalent student enrollment report

### Year ended June 30, 2024

### 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, 2024, follows:

Districts	Weighted full-time equivalent student enrollment			
	Total FTSE from report	Additional Weighted CTE FTSE <sup>1</sup>	NWT FTSE	Total FTSE for EL
Cochise	4,899	1,054		5,953
Coconino	1,634	137	50	1,821
Gila	458	62		520
Graham	2,255	316		2,571
Maricopa	56,294	5,840		62,134
Mohave	2,179	303		2,482
Navajo	1,545	248		1,793
Pima	12,147	1,072	110	13,329
Pinal	3,275	904		4,179
Santa Cruz	181	10		191
Yavapai	3,543	600		4,143
Yuma/La Paz	5,399	701	66	6,166
<b>Total county community college districts</b>	<b>93,809</b>	<b>11,247</b>	<b>226</b>	<b>105,282</b>

<sup>1</sup> CTE FTSE enrollment multiplied by 0.3, as prescribed by A.R.S. §15-1466.01(B)(3).



