



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Full-Time Equivalent Student Enrollment Report

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

Year Ended June 30, 2010



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, 2010

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

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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, 2010. 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, 2010, based on the criteria prescribed by A.R.S. §§15-1466.01 and 15-1466.02.

This report is intended solely for the information and use of the Arizona Governor's Office of Strategic Planning and Budgeting and the addressees, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Jay C. Zsorey, CPA
Financial Audit Director

October 13, 2010

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2010

	<u>Full-Time Equivalent Student Enrollment</u>				<u>Total</u>
	<u>Basic Actual</u>	<u>Additional Short-Term and Open Entry/ Open Exit</u>	<u>Adult Basic Education</u>	<u>Skill Center</u>	
County Community College Districts:					
Cochise	2,507	6,002	77		8,586
Coconino	2,051	289	21		2,361
Gila	894	156			1,050
Graham	2,190	823			3,013
Maricopa	56,085	19,451	1,083	1,530	78,149
Mohave	3,042	911			3,953
Navajo	2,072	324			2,396
Pima	16,519	4,475	778	249	22,021
Pinal	3,492	1,544			5,036
Yavapai	3,310	582	23	5	3,920
Yuma/La Paz	<u>4,389</u>	<u>745</u>	<u>113</u>	<u>57</u>	<u>5,304</u>
Total County Community College Districts	<u>96,551</u>	<u>35,302</u>	<u>2,095</u>	<u>1,841</u>	<u>135,789</u>
Tribal Colleges:					
Diné College	1,029	148			1,177
Navajo Tech	117	18			135
Tohono O'odham	<u>71</u>	<u>18</u>			<u>89</u>
Total Tribal Colleges	<u>1,217</u>	<u>184</u>			<u>1,401</u>
Total Full-Time Equivalent Student Enrollment	<u>97,768</u>	<u>35,486</u>	<u>2,095</u>	<u>1,841</u>	<u>137,190</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, 2010

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. Provisional community college districts, such as Gila County Community College District, are not eligible to receive revenues collected under A.R.S. §42-5029.

Note 2 - The dual enrollment FTSE was included in the districts' total FTSE counts and represents the dual enrollment FTSE reported by the districts for the year ended June 30, 2010. Dual enrollment represents the FTSE of those students enrolled in the districts' 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' total FTSE classified as dual and nondual enrollment follows:

	Full-Time Equivalent Student Enrollment		
	Dual Enrollment	Nondual Enrollment	Total FTSE
County Community College Districts:			
Cochise	125	8,461	8,586
Coconino	198	2,163	2,361
Gila	79	971	1,050
Graham	39	2,974	3,013
Maricopa	3,280	74,869	78,149
Mohave	286	3,667	3,953
Navajo	299	2,097	2,396
Pima	275	21,746	22,021
Pinal	3	5,033	5,036
Yavapai	141	3,779	3,920
Yuma/La Paz	21	5,283	5,304
Total County Community College Districts	4,746	131,043	135,789
Tribal Colleges:			
Diné College		1,177	1,177
Navajo Tech		135	135
Tohono O'odham	—	89	89
Total Tribal Colleges	—	1,401	1,401
Total FTSE	4,746	132,444	137,190