



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, 2011



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, 2011

| Table of Contents | Page |
|---|------|
| Independent Accountants' Report | 1 |
| Full-Time Equivalent Student Enrollment Report | 2 |
| Notes to Full-Time Equivalent Student Enrollment Report | 3 |



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
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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, 2011. 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, 2011, 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 11, 2011

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2011

| | <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 | 2,020 | 7,432 | 59 | | 9,511 |
| Coconino | 2,067 | 314 | 18 | | 2,399 |
| Gila | 823 | 141 | | | 964 |
| Graham | 2,295 | 1,217 | | | 3,512 |
| Maricopa | 59,859 | 21,877 | 1,337 | 1,471 | 84,544 |
| Mohave | 3,215 | 760 | | | 3,975 |
| Navajo | 1,855 | 364 | | | 2,219 |
| Pima | 16,948 | 4,892 | 725 | 342 | 22,907 |
| Pinal | 3,660 | 1,469 | | | 5,129 |
| Santa Cruz | 226 | 51 | | | 277 |
| Yavapai | 3,565 | 623 | 17 | | 4,205 |
| Yuma/La Paz | <u>4,710</u> | <u>901</u> | <u>110</u> | <u>107</u> | <u>5,828</u> |
| Total County Community College Districts | <u>101,243</u> | <u>40,041</u> | <u>2,266</u> | <u>1,920</u> | <u>145,470</u> |
| Tribal Colleges: | | | | | |
| Diné College | 1,242 | 150 | | | 1,392 |
| Navajo Tech | 177 | 28 | | | 205 |
| Tohono O'odham | <u>73</u> | <u>15</u> | | | <u>88</u> |
| Total Tribal Colleges | <u>1,492</u> | <u>193</u> | _____ | _____ | <u>1,685</u> |
| Total Full-Time Equivalent Student Enrollment | <u>102,735</u> | <u>40,234</u> | <u>2,266</u> | <u>1,920</u> | <u>147,155</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, 2011

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 and Santa Cruz 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, 2011. 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 | 119 | 9,392 | 9,511 |
| Coconino | 170 | 2,229 | 2,399 |
| Gila | 65 | 899 | 964 |
| Graham | 49 | 3,463 | 3,512 |
| Maricopa | 3,633 | 80,911 | 84,544 |
| Mohave | 388 | 3,587 | 3,975 |
| Navajo | 298 | 1,921 | 2,219 |
| Pima | 239 | 22,668 | 22,907 |
| Pinal | | 5,129 | 5,129 |
| Santa Cruz | | 277 | 277 |
| Yavapai | 201 | 4,004 | 4,205 |
| Yuma/La Paz | <u>25</u> | <u>5,803</u> | <u>5,828</u> |
| Total County Community College Districts | <u>5,187</u> | <u>140,283</u> | <u>145,470</u> |
| Tribal Colleges: | | | |
| Diné College | | 1,392 | 1,392 |
| Navajo Tech | | 205 | 205 |
| Tohono O'odham | <u>4</u> | <u>84</u> | <u>88</u> |
| Total Tribal Colleges | <u>4</u> | <u>1,681</u> | <u>1,685</u> |
| Total FTSE | <u>5,191</u> | <u>141,964</u> | <u>147,155</u> |



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

Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2011

State of Arizona
Office of the Auditor General