



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, 2008



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, 2008

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**

WILLIAM THOMSON
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, 2008. 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.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, an examination includes 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 §15-1466.01.

In our opinion, the Full-Time Equivalent Student Enrollment Report referred to above presents, in all material respects, the county community college districts' and colleges of qualifying Indian tribes' full-time equivalent student enrollment for the year ended June 30, 2008, based on the criteria prescribed by Arizona Revised Statutes §15-1466.01.

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.

Dennis L. Mattheisen, CPA
Financial Audit Director

October 10, 2008

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2008

	<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	2,158	5,143	68		7,369
Coconino	1,719	247	23		1,989
Gila	706	109			815
Graham	1,840	433			2,273
Maricopa	48,868	17,378	1,179	629	68,054
Mohave	2,301	842			3,143
Navajo	2,028	473			2,501
Pima	14,009	5,232	836	145	20,222
Pinal	2,412	1,401			3,813
Yavapai	2,927	709	37	5	3,678
Yuma/La Paz	<u>3,579</u>	<u>858</u>	<u>86</u>	<u>54</u>	<u>4,577</u>
Total County Community College Districts	<u>82,547</u>	<u>32,825</u>	<u>2,229</u>	<u>833</u>	<u>118,434</u>
Tribal Colleges:					
Diné College	861	130			991
Tohono O'odham	<u>54</u>	<u>26</u>			<u>80</u>
Total Tribal Colleges	<u>915</u>	<u>156</u>			<u>1,071</u>
Total FTSE	<u>83,462</u>	<u>32,981</u>	<u>2,229</u>	<u>833</u>	<u>119,505</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, 2008

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, 2008. 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	7,250	7,369
Coconino	128	1,861	1,989
Gila	117	698	815
Graham	40	2,233	2,273
Maricopa	3,083	64,971	68,054
Mohave	177	2,966	3,143
Navajo	320	2,181	2,501
Pima	235	19,987	20,222
Pinal	12	3,801	3,813
Yavapai	149	3,529	3,678
Yuma/La Paz	<u>27</u>	<u>4,550</u>	<u>4,577</u>
Total County Community College Districts	<u>4,407</u>	<u>114,027</u>	<u>118,434</u>
Tribal Colleges:			
Diné College		991	991
Tohono O'odham	<u>1</u>	<u>79</u>	<u>80</u>
Total Tribal Colleges	<u>1</u>	<u>1,070</u>	<u>1,071</u>
Total FTSE	<u>4,408</u>	<u>115,097</u>	<u>119,505</u>