



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, 2005



Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



Copies of the Auditor General's reports are free.
You may request them by contacting us at:

Office of the Auditor General

2910 N. 44th Street, Suite 410 • Phoenix, AZ 85018 • (602) 553-0333

Additionally, many of our reports can be found in electronic format at:

www.azauditor.gov

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2005

Table of Contents	Page
Independent Auditors' 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 Auditors' Report

Members of the Arizona State Legislature

Presidents and Chancellors of Arizona
County Community College Districts
and Colleges of Qualifying Indian Tribes

We have audited 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, 2005. 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 audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Full-Time Equivalent Student Enrollment Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Full-Time Equivalent Student Enrollment Report. We believe that our audit 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 fairly, 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, 2005, in conformity with the criteria prescribed by Arizona Revised Statutes §15-1466.01.

This report is intended solely for the information and use of 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

September 23, 2005

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2005

	<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	2,280	4,194	103		6,577
Coconino	1,692	277	37		2,006
Gila	241	71			312
Graham	2,072	424	8		2,504
Maricopa	50,916	17,813	1,761	897	71,387
Mohave	2,159	686			2,845
Navajo	2,190	519			2,709
Pima	14,488	4,395	1,196	314	20,393
Pinal	2,525	1,236			3,761
Yavapai	2,555	583	74	19	3,231
Yuma/La Paz	<u>3,210</u>	<u>855</u>	<u>122</u>	<u>152</u>	<u>4,339</u>
Total County Community College Districts	<u>84,328</u>	<u>31,053</u>	<u>3,301</u>	<u>1,382</u>	<u>120,064</u>
Tribal Colleges:					
Diné College	961	223			1,184
Tohono O'odham	<u>70</u>	<u>24</u>			<u>94</u>
Total	<u>85,359</u>	<u>31,300</u>	<u>3,301</u>	<u>1,382</u>	<u>121,342</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, 2005

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, 2005. 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	79	6,498	6,577
Coconino	161	1,845	2,006
Gila	1	311	312
Graham	54	2,450	2,504
Maricopa	2,682	68,705	71,387
Mohave	31	2,814	2,845
Navajo	381	2,328	2,709
Pima	172	20,221	20,393
Pinal	27	3,734	3,761
Yavapai	5	3,226	3,231
Yuma/La Paz	<u>-</u>	<u>4,339</u>	<u>4,339</u>
Total	<u>3,593</u>	<u>116,471</u>	<u>120,064</u>