



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

Maricopa County Community College District

Year Ended June 30, 2010



Debra K. Davenport
Auditor General

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Maricopa County Community College District
Single Audit Reporting Package
Year Ended June 30, 2010

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**Independent Auditors' Report on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Program and on
Internal Control over Compliance in Accordance with OMB Circular A-133**

Members of the Arizona State Legislature

The Governing Board of
Maricopa County Community College District

Compliance

We have audited Maricopa County Community College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

As described in item 10-101 in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding activities allowed or unallowed, eligibility, and special tests and provisions that are applicable to its Student Financial Assistance Cluster. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Maricopa County Community College District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control over Compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the

requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 10-101 to be a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and discretely presented component unit of Maricopa County Community College District as of and for the year ended June 30, 2010, and have issued our report thereon dated December 1, 2010. Our report was modified to include a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Maricopa County Community College District's response to the finding identified in our audit is presented on pages 11 through 12. We did not audit the District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Governing Board, management, others within the District, federal awarding agencies, and pass-through entities 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 Zsorey, CPA
Financial Audit Director

March 24, 2011, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 1, 2010.

Maricopa County Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Federal Grantor/Program Title/Pass-Through Grantor	CFDA Number (Note 2)	Pass-Through Grantor's Number	Direct Expenditures	Pass- Through Expenditures	Total Expenditures (Note 3)
U.S. Department of Agriculture					
Child Nutrition Cluster					
National School Lunch Program, passed through the Arizona Department of Education	10.555	ED05-0001	\$ 33,786		\$ 33,786
Total Child Nutrition Cluster			<u>33,786</u>		<u>33,786</u>
Hispanic Serving Institutions Education Grants	10.223		23,210		23,210
Child and Adult Care Food Program, passed through the Arizona Department of Education	10.558	07-24-2007	4,596		4,596
Total U.S. Department of Agriculture			<u>61,592</u>		<u>61,592</u>
U.S. Department of Commerce					
Public Works and Economic Development Cluster					
Investments for Public Works and Economic Development Facilities	11.300		94,684		94,684
Total Public Works and Economic Development Cluster			<u>94,684</u>		<u>94,684</u>
U.S. Department of Housing and Urban Development					
CDBG-Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants, passed through the City of Phoenix	14.218	123442	3,983		3,983
Community Development Block Grants/Entitlement Grants, passed through the City of Mesa	14.218	2114-4024-09, 8006-08	73,245		73,245
Total CDBG-Entitlement Grants Cluster			<u>77,228</u>		<u>77,228</u>
Empowerment Zones Program, passed through the City of Phoenix	14.244	114983, 115013	10,485		10,485
Total U.S. Department of Housing and Urban Development			<u>87,713</u>		<u>87,713</u>
U.S. Department of the Interior					
Rangeland Resource Management	15.237		10,854		10,854
U.S. Department of Labor					
WIA Cluster					
WIA Adult Program, passed through the City of Phoenix	17.258	121573	186,043		186,043
WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	10FAEIBA-070579-09A	1,474		1,474
Total WIA Cluster			<u>187,517</u>		<u>187,517</u>
WIA Pilots, Demonstrations, and Research Projects, passed through the Arizona Department of Commerce	17.261	HG-15236-06-60	30,794		30,794
Incentive Grants-WIA Section 503, passed through the Arizona Department of Economic Security	17.267	10FAEAEI-070579-08A	4,110		4,110
Total U.S. Department of Labor			<u>222,421</u>		<u>222,421</u>
U.S. Department of State					
Academic Exchange Programs-Undergraduate Programs, passed through Northern Virginia Community College	19.009	S-ECAAS-10-CA-069	41,550		41,550
U.S. Department of Transportation					
Commercial Motor Vehicle Operator Training Grants	20.235		2,000		2,000
National Aeronautics and Space Administration					
Aerospace Education Services Program, passed through the University of Arizona	43.001	Y550645	11,747		11,747
National Endowment for the Humanities					
Promotion for the Humanities-Federal/State Partnership, passed through the Arizona Humanities Council	45.129	GG18-5008-2008	550		550

(Continued)

See accompanying notes to schedule.

Maricopa County Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/Pass-Through Grantor	CFDA Number (Note 2)	Pass-Through Grantor's Number	Direct Expenditures	Pass- Through Expenditures	Total Expenditures (Note 3)
National Science Foundation					
Engineering Grants	47.071		\$ 1,331		\$ 1,331
Education and Human Resources	47.076		2,035,670	\$ 71,576	2,107,246
Education and Human Resources, passed through Pennsylvania State University	47.076	3785-MATEC-NSF-2498	113,382		113,382
Education and Human Resources, passed through Arizona State University	47.076	07-793, 05-544, KMS0019-18-26/27, S10US007/S2010US0008, S2010US0002/S10US002	163,533		163,533
Total Education and Human Resources			<u>2,312,585</u>	<u>71,576</u>	<u>2,384,161</u>
Total National Science Foundation			<u>2,313,916</u>	<u>71,576</u>	<u>2,385,492</u>
U.S. Small Business Administration					
Small Business Development Centers	59.037		<u>956,415</u>	<u>721,934</u>	<u>1,678,349</u>
U.S. Department of Energy					
National Nuclear Security Administration Minority Serving Institutions Program	81.123		<u>552,647</u>		<u>552,647</u>
U.S. Department of Education					
Student Financial Assistance Cluster					
Federal Supplemental Educational Opportunity Grants	84.007		1,474,437		1,474,437
Federal Family Education Loans	84.032		150,946,902		150,946,902
Federal Work-Study Program	84.033		1,832,189		1,832,189
Federal Perkins Loan Program—Federal Capital Contributions	84.038		910,711		910,711
Federal Pell Grant Program	84.063		126,061,044		126,061,044
Federal Direct Student Loans	84.268		16,041,959		16,041,959
Academic Competitiveness Grants	84.375		647,511		647,511
Total Student Financial Assistance Cluster			<u>297,914,753</u>		<u>297,914,753</u>
Title I, Part A Cluster					
Title I Grants to Local Educational Agencies, passed through the Arizona Department of Education	84.010	10FAATTI-060034-03A	88,883		88,883
ARRA—Title I Grants to Local Educational Agencies, Recovery Act, passed through the Arizona Department of Education	84.389	10FAAART-060034-02A	54,286		54,286
Total Title I, Part A Cluster			<u>143,169</u>		<u>143,169</u>
Special Education Cluster (IDEA)					
Special Education—Grants to States, passed through the Arizona Department of Education	84.027	10FESCBG-060034-06A, 10FESCBG-070585-02A	21,952		21,952
ARRA—Special Education-Grants to States, Recovery Act, passed through the Arizona Department of Education	84.391	10FESAIG-070585-03A, 10FESAIG-060034-05A	25,804		25,804
Total Special Education Cluster (IDEA)			<u>47,756</u>		<u>47,756</u>
TRIO Cluster					
TRIO—Student Support Services	84.042		910,953		910,953
TRIO—Upward Bound	84.047		544,901		544,901
Total TRIO Cluster			<u>1,455,854</u>		<u>1,455,854</u>
Vocational Rehabilitation Cluster					
Rehabilitation Services—Vocational Rehabilitation Grants to States, passed through the Arizona Department of Economic Security	84.126	DES060661-1	2,051		2,051
Total Vocational Rehabilitation Cluster			<u>2,051</u>		<u>2,051</u>

(Continued)

Maricopa County Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/Pass-Through Grantor	CFDA Number (Note 2)	Pass-Through Grantor's Number	Direct Expenditures	Pass- Through Expenditures	Total Expenditures (Note 3)
State Fiscal Stabilization Fund Cluster					
ARRA—State Fiscal Stabilization Fund (SFSF)—Education State Grants, Recovery Act, passed through the Arizona Governor's Office of Economic Recovery	84.394	10FAAGSG-070585-01A, 10FAAGSG-060034-01A, 10FAAGSG-060034-07A, 10FAASFJ-060034-08A, 10FAASFJ-070585-05A, 10FAAGSG-070585-04A,			
	84.394	GOER-IGA-FY2010-1016	<u>\$ 5,901,683</u>		<u>\$ 5,901,683</u>
Total State Fiscal Stabilization Fund Cluster			<u>5,901,683</u>		<u>5,901,683</u>
Adult Education—State Grant Program, passed through the Arizona Department of Education					
	84.002	10FAEABE-070579-03A, 10FAECIV-070579-01A, 10FAEAEF-070579-05A, 10FAEMPA-070579-07A	2,396,884		2,396,884
	84.031		1,719,314		1,719,314
Higher Education—Institutional Aid Career and Technical Education—Basic Grants to States, passed through the Arizona Department of Education					
	84.048	09FCTDBG-970570-01A, 10FCTDBG-070570-01A	998,556		998,556
Leveraging Educational Assistance Partnership, passed through the Arizona Commission for Postsecondary Education Fund for the Improvement of Postsecondary Education Tech-Prep Education, passed through the Arizona Department of Education					
	84.069	None	206,157		206,157
	84.116		216,492		216,492
	84.243	10FCTDTP-070576-01A, 09FCTDTP-970576-01A	246,859	\$ 38,434	285,293
Child Care Access Means Parents in School Transition to Teaching, passed through the Arizona Department of Education					
	84.335		71,202		71,202
Mathematics and Science Partnerships, passed through the Arizona Department of Education					
	84.350	09FAART-970584-01C	4,082		4,082
Improving Teacher Quality State Grants, passed through the Arizona Department of Education					
	84.366	10FSDPPR-060687-09A, 10FSDPPR-070744-04A	99,393		99,393
Improving Teacher Quality State Grants, passed through Arizona State University					
	84.367	10FAATII-060034-04A	6,200		6,200
	84.367	09-018	<u>102,738</u>		<u>102,738</u>
Total Improving Teacher Quality State Grants			<u>108,938</u>		<u>108,938</u>
Total U.S. Department of Education			<u>311,533,143</u>	<u>38,434</u>	<u>311,571,577</u>
U.S. Department of Health and Human Services					
Substance Abuse and Mental Health Services—Project of Regional and National Significance, passed through the University of Oklahoma Health Sciences Center					
	93.243	U79 SM57278-05	<u>21,110</u>		<u>21,110</u>
Corporation for National and Community Service					
Learn and Serve America—Higher Education					
AmeriCorps	94.005		196,547	87,338	283,885
AmeriCorps, passed through the Colorado Campus Compact	94.006		25,903		25,903
Total AmeriCorps Grants	94.006	None	<u>26,349</u>		<u>26,349</u>
			<u>52,252</u>		<u>52,252</u>
Planning and Program Development Grants					
	94.007		<u>103,269</u>		<u>103,269</u>
Total Corporation for National and Community Service			<u>352,068</u>	<u>87,338</u>	<u>439,406</u>
U.S. Department of Homeland Security					
Centers for Homeland Security, passed through the University of Oklahoma Health Sciences Center					
	97.061	2008-ST-061-ST0004	<u>20,096</u>		<u>20,096</u>
Total Expenditures of Federal Awards			<u>\$ 316,282,506</u>	<u>\$ 919,282</u>	<u>\$ 317,201,788</u>

See accompanying notes to schedule.

Maricopa County Community College District
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Maricopa County Community College District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 - Catalog of Federal Domestic Assistance (CFDA) Numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2010 *Catalog of Federal Domestic Assistance*.

Note 3 - Loans Outstanding

The expenditures reported on the Schedule of Expenditures of Federal Awards for the Federal Perkins Loan Program—Federal Capital Contributions (CFDA No. 84.038) included loan balances outstanding at June 30, 2010, of \$832,322.

Maricopa County Community College District
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2010

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified	
	Yes	No
Internal control over financial reporting:		
Material weakness identified?	<u>X</u>	___
Significant deficiency identified?	<u>X</u>	___
Noncompliance material to the financial statements noted?	___	<u>X</u>

Federal Awards

Internal control over major programs:		
Material weakness identified?	<u>X</u>	___
Significant deficiencies identified?	___	<u>X</u> (None reported)
Type of auditors' report issued on compliance for major programs: Unqualified for all major programs except for the Student Financial Assistance Cluster which was qualified.		
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])?	<u>X</u>	___

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.032	Federal Family Education Loans
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan Program—Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.375	Academic Competitiveness Grants
	State Fiscal Stabilization Fund Cluster:
84.394	ARRA—State Fiscal Stabilization Fund (SFSF)—Education State Grants, Recovery Act

Maricopa County Community College District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

	Yes	No
Auditee qualified as low-risk auditee?	<u> </u>	<u> X </u>

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?	<u> </u>	<u> X </u>
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Maricopa County Community College District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Financial Statement Findings

Financial statement findings were reported in the separately issued Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*.

Federal Award Findings and Questioned Costs

10-101

Student Financial Assistance Cluster:

CFDA No.: 84.007 **Federal Supplemental Educational Opportunity Grants**
84.032 **Federal Family Education Loans**
84.033 **Federal Work-Study Program**
84.038 **Federal Perkins Loan Program—Federal Capital Contributions**
84.063 **Federal Pell Grant Program**
84.268 **Federal Direct Student Loans**
84.375 **Academic Competitiveness Grants**

U.S. Department of Education

Award Period: July 1, 2009 through June 30, 2010

Activities Allowed or Unallowed, Eligibility, Special Test and Provisions

Questioned Costs: Unknown

Criteria: In accordance with 34 CFR §600.21, the District must report institutional changes to the U.S. Department of Education no later than 10 days after the change occurs. Also, as required by 34 CFR §§668.4 and 668.8(k) and (l), student enrollment patterns should be aligned with the District's term schedules.

Condition and context: The District reported to the U.S. Department of Education (USDOE) that it failed to report in a timely manner the establishment of a new location operated by Rio Salado College and that it disbursed federal monies to students attending this location prior to reporting changes in the Rio Salado College's Program Participation Agreement (PPA). Specifically, the District established its Rio Salado College dental hygiene program location in 1998; however, it did not update and receive approval of this location in its PPA until January 6, 2011. The District reported that the PPA was not sufficiently updated to reflect information about certificate programs, site locations, and servicers. In addition, the District reported there may have been errors in awarding financial aid to Rio Salado College students as a result of student enrollment patterns that were not always aligned with the District's academic calendar. The District is working with the USDOE to resolve this matter.

Maricopa County Community College District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Effect: As a result of the self-reporting and the submission of the updated PPA, the USDOE has notified the District that Rio Salado College is now required to apply for and await approval of a new location before disbursing additional Title IV of the Higher Education Act funds to students attending that location. In addition, the District may be subject to a liability or a fine based on the violations. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. This finding is a material weakness in internal control over compliance and material noncompliance with the Cluster's activities allowed or unallowed, eligibility, and special tests and provisions requirements.

Cause: The District did not have policies and procedures for updating the PPA for new programs and locations. In addition, Rio Salado College changed its academic calendar to allow enrollments to occur every week and did not anticipate that students' enrollment patterns could become unaligned with the standard term required for awarding and disbursing financial aid.

Recommendation: The District should establish and implement policies and procedures for updating PPAs during the approval process for new programs and locations. In addition, the District should establish a new term calendar having standard terms with modules for Rio Salado College. Finally, the District should determine the amount of federal assistance awarded to students in error, if any.



www.maricopa.edu

DR. RUFUS GLASPER
CHANCELLOR

2411 W. 14th St.
Tempe, Arizona
85281-6942

Telephone
480.731.8000

Fax
480.731.8506

March 24, 2011

Ms. Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are providing you with the name of the contact person responsible for corrective action, the corrective action planned, and the anticipated completion date for the audit finding included in the Schedule of Findings and Questioned Costs for the fiscal year ended June 30, 2010.

Sincerely,

Kimberly Brainard Granio, CPA
Director, Financial Services and Controller

MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT
Corrective Action Plan
Year Ended June 30, 2010

Federal Award Findings and Questioned Costs

10-101

Student Financial Assistance Cluster:

CFDA No.: 84.007 Federal Supplemental Educational Opportunity Grants

84.032 Federal Family Education Loans

84.033 Federal Work-Study Program

84.038 Federal Perkins Loan Program—Federal Capital Contributions

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

84.375 Academic Competitiveness Grants

Contact person: Kim Granio, Director of Financial Services and Controller (480) 731-8584

Anticipated completion date: June 30, 2011

District Response: Concur

Corrective Action Planned:

The District has engaged a consultant to assist us with addressing the two issues noted by the auditors. First, the District has submitted an updated Program Participation Agreement (PPA) for Rio Salado College which has been approved by the US Department of Education (Department). We are working to provide additional information the Department requested as part of the PPA review. Additionally, the District has verified that all the other Colleges' PPAs are current. Second, Rio Salado College has corrected the academic calendar issue and is working with the Department and the consultant to determine the next steps to resolve this matter. The District has verified that none of the other colleges have the same or similar issues with the academic calendar.