



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, 2006



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, 2006

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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, 2006. 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, 2006, 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 27, 2006

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2006

	<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	2,240	4,288	101		6,629
Coconino	1,717	276	25		2,018
Gila	560	69		6	635
Graham	2,036	386	7		2,429
Maricopa	49,835	17,581	1,828	781	70,025
Mohave	2,190	625			2,815
Navajo	1,891	517			2,408
Pima	14,184	4,260	1,225	324	19,993
Pinal	2,608	1,190			3,798
Yavapai	2,612	676	61	3	3,352
Yuma/La Paz	<u>3,403</u>	<u>794</u>	<u>95</u>	<u>112</u>	<u>4,404</u>
Total County Community College Districts	<u>83,276</u>	<u>30,662</u>	<u>3,342</u>	<u>1,226</u>	<u>118,506</u>
Tribal Colleges:					
Diné College	870	181			1,051
Tohono O'odham	<u>90</u>	<u>22</u>			<u>112</u>
Total Tribal Colleges	<u>960</u>	<u>203</u>			<u>1,163</u>
Total FTSE	<u>84,236</u>	<u>30,865</u>	<u>3,342</u>	<u>1,226</u>	<u>119,669</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, 2006

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, 2006. 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	94	6,535	6,629
Coconino	157	1,861	2,018
Gila	66	569	635
Graham	42	2,387	2,429
Maricopa	2,962	67,063	70,025
Mohave	82	2,733	2,815
Navajo	274	2,134	2,408
Pima	105	19,888	19,993
Pinal	17	3,781	3,798
Yavapai	29	3,323	3,352
Yuma/La Paz	-	<u>4,404</u>	<u>4,404</u>
Total	<u>3,828</u>	<u>114,678</u>	<u>118,506</u>