



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Financial Audit Division

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Full-Time Equivalent Student Enrollment Report

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

Year Ended June 30, 2009

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**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, 2009

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**STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL**

**DEBRA K. DAVENPORT, CPA  
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, 2009. 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 (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, 2009, 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 9, 2009

Arizona County Community College Districts and  
Colleges of Qualifying Indian Tribes  
Full-Time Equivalent Student Enrollment Report  
Year Ended June 30, 2009

	<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	2,236	5,366	69		7,671
Coconino	1,843	261	23		2,127
Gila	889	139			1,028
Graham	1,965	721			2,686
Maricopa	49,882	17,913	995	1,309	70,099
Mohave	2,646	872			3,518
Navajo	2,168	514			2,682
Pima	14,764	4,937	954	234	20,889
Pinal	2,876	1,531			4,407
Yavapai	3,234	658	26	3	3,921
Yuma/La Paz	<u>3,862</u>	<u>750</u>	<u>114</u>	<u>43</u>	<u>4,769</u>
 Total County Community College Districts	 <u>86,365</u>	 <u>33,662</u>	 <u>2,181</u>	 <u>1,589</u>	 <u>123,797</u>
Tribal Colleges:					
Diné College	788	131			919
Tohono O'odham	<u>70</u>	<u>23</u>			<u>93</u>
 Total Tribal Colleges	 <u>858</u>	 <u>154</u>	 <u>    </u>	 <u>    </u>	 <u>1,012</u>
 Total Full-Time Equivalent Student Enrollment	 <u>87,223</u>	 <u>33,816</u>	 <u>2,181</u>	 <u>1,589</u>	 <u>124,809</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, 2009

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, 2009. 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
<b>County Community College Districts:</b>			
Cochise	119	7,552	7,671
Coconino	197	1,930	2,127
Gila	130	898	1,028
Graham	39	2,647	2,686
Maricopa	3,263	66,836	70,099
Mohave	236	3,282	3,518
Navajo	340	2,342	2,682
Pima	269	20,620	20,889
Pinal	7	4,400	4,407
Yavapai	166	3,755	3,921
Yuma/La Paz	<u>25</u>	<u>4,744</u>	<u>4,769</u>
Total County Community College Districts	<u>4,791</u>	<u>119,006</u>	<u>123,797</u>
<b>Tribal Colleges:</b>			
Diné College		919	919
Tohono O'odham	<u>2</u>	<u>91</u>	<u>93</u>
Total Tribal Colleges	<u>2</u>	<u>1,010</u>	<u>1,012</u>
Total FTSE	<u>4,793</u>	<u>120,016</u>	<u>124,809</u>