



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, 2003



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, 2003

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

DEBRA K. DAVENPORT, CPA
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, 2003. 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, 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' basic actual, additional short-term, open entry/open exit, adult basic education, and skill center classes' full-time equivalent student enrollment for the year ended June 30, 2003, in conformity with the criteria prescribed by Arizona Revised Statutes §15-1466.01.

As discussed in Note 3, Yavapai County Community College District overstated its reported full-time equivalent student enrollment by at least 32 students.

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 30, 2003

Arizona County Community College Districts and
Colleges of Qualifying Indian Tribes
Full-Time Equivalent Student Enrollment Report
Year Ended June 30, 2003

	<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>	
<i>County Community College Districts</i>					
Cochise	2,270	1,946	128		4,344
Coconino	1,440	254			1,694
Graham	1,995	424	7		2,426
Maricopa	46,983	15,163	1,566	1,114	64,826
Mohave	1,898	445			2,343
Navajo	2,218	574			2,792
Pima (Note 2)	14,385	4,273	1,388	565	20,611
Pinal	2,319	1,067			3,386
Yavapai (Note 3)	2,549	617	69	21	3,256
Yuma/La Paz	<u>3,065</u>	<u>808</u>	<u>57</u>	<u>196</u>	<u>4,126</u>
Total County Community College Districts	<u>79,122</u>	<u>25,571</u>	<u>3,215</u>	<u>1,896</u>	<u>109,804</u>
<i>Tribal Colleges</i>					
Diné College	833	189			1,022
Tohono O'odham (Note 2)	<u>56</u>	<u>14</u>			<u>70</u>
Total	<u>80,011</u>	<u>25,774</u>	<u>3,215</u>	<u>1,896</u>	<u>110,896</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, 2003

- Note 1 - The Full-Time Equivalent Student Enrollment Report 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.
- Note 2 - Tohono O'odham Community College (TOCC) and the Pima County Community College District (District) entered into an agreement for joint educational programs and student services that are sponsored by the District under its accreditation. Students registered at TOCC are co-enrolled at the District. The total amount of full-time student enrollment (FTSE) reported for the TOCC is also included in the FTSE amounts reported for the District.
- Note 3 - A.R.S. §15-1466.01 allows only basic actual students enrolled as of 45 days after classes begin in the fall and spring semester to be included in the FTSE calculation. Yavapai County Community College District (District) calculated the 45th day of attendance for the basic actual fall and spring semesters using the starting date of short-term classes that preceded the actual starting date for the basic actual fall and spring semesters. As a result, the dates used to calculate student withdrawals were 7 and 21 days prior to the actual fall 2002 and spring 2003 45th day of attendance, respectively. The earlier dates resulted in fewer student withdrawals being deducted from students enrolled, thereby increasing the FTSE claimed and reported by the District. The auditors' examination of the District's withdrawal records determined that the District's calculated FTSE was overstated by at least 32 FTSE. The overstatement was considered a significant error, but not material to total FTSE, and as such, no modification was made to the auditors' opinion for the District's reported FTSE. This overstatement would result in the District receiving additional state funding of approximately \$30,000 for fiscal year 2004-2005.