



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, 2002



**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, 2002**

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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

State Board of Directors for Community Colleges

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, 2002. 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, 2002, 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

August 20, 2002

**ARIZONA COUNTY COMMUNITY COLLEGE DISTRICTS AND  
COLLEGES OF QUALIFYING INDIAN TRIBES  
Full-Time Equivalent Student Enrollment Report  
Year Ended June 30, 2002**

	<u>Full-Time Equivalent Student Enrollment</u>				
	<u>Basic</u>	<u>Additional</u>	<u>Adult</u>	<u>Skill</u>	<u>Total</u>
	<u>Actual</u>	<u>Short-term and</u> <u>Open Entry/</u> <u>Open Exit</u>	<u>Basic</u> <u>Education</u>	<u>Center</u>	
<i>County Community College Districts:</i>					
Cochise	2,282	1,188	127		3,597
Coconino	1,335	230			1,565
Graham	2,769	582	6		3,357
Maricopa	43,329	13,689	1,485	1,276	59,779
Mohave	1,884	373			2,257
Navajo	2,066	508			2,574
Pima (Note 2)	13,085	4,087	1,323	532	19,027
Pinal	2,326	1,098			3,424
Yavapai	2,433	621	51	5	3,110
Yuma/La Paz	<u>3,007</u>	<u>750</u>	<u>35</u>	<u>91</u>	<u>3,883</u>
Total County Community College Districts	<u>74,516</u>	<u>23,126</u>	<u>3,027</u>	<u>1,904</u>	<u>102,573</u>
<i>Tribal Colleges:</i>					
Diné College	812	172			984
Tohono O'odham (Note 2)	<u>51</u>	<u>13</u>			<u>64</u>
Total	<u>75,379</u>	<u>23,311</u>	<u>3,027</u>	<u>1,904</u>	<u>103,621</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, 2002**

- 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.