



# Report Highlights

## Louisiana Delta Community College Louisiana Community and Technical College System

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### Why We Conducted This Review

Louisiana Delta Community College (College) is accredited by the Southern Association of Colleges and Schools (SACS). Act 681 of the 2012 Legislative Session merged the College with the Northeast Louisiana Technical College, effective July 1, 2012. As a part of the process for approval of the merger, SACS required that a financial statement review be performed on the College's fiscal year 2012 activities.

### What We Found

A review includes applying analytical procedures to the College's financial data and making inquiries of management. A review is substantially less in scope than an audit. Based on our review, we are not aware of any changes that should be made to the College's financial statements.

The College has grown in recent years, in part, because of SACS accreditation in 2009, a new facility in 2010, and the absorption of two additional campuses in 2011. As shown in the four-year trend analysis below, the College has become more dependent on federal revenues as its enrollment has increased and tuition, fees, state appropriations, and other revenues have remained relatively constant.

