

Preliminary and Tentative

Schedule of Current Funds Expenses by Individual Campus and Central
Administrative Function

Dallas County Community College District

August 31, 2006

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Trustees of
Dallas County Community College District

We have reviewed the accompanying schedule of current funds expenses by individual campus and central administrative function of Dallas County Community College District (the "District") for the year ended August 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in this schedule is the representation of the administration of the District.

A review consists principally of inquiries of District personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedule referred to above in order for it to be in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the District's Board of Trustees, District administration, and the Southern Association of Colleges and Schools and is not intended to be and should not be used by anyone other than these specified parties.

Dallas, Texas
November 29, 2006

Preliminary and Tentative

Dallas County Community College District

SCHEDULE OF CURRENT FUNDS EXPENSES BY INDIVIDUAL CAMPUS
AND CENTRAL ADMINISTRATIVE FUNCTION

Year ended August 31, 2006

	<u>Brookhaven</u>	<u>Cedar Valley</u>	<u>Eastfield</u>	<u>El Centro</u>	<u>Mountain View</u>	<u>North Lake</u>	<u>Richland</u>	<u>Central Administrative Function</u>	<u>Total</u>
Expenses									
Educational and general									
Instruction	\$20,793,701	\$10,824,050	\$18,304,866	\$19,621,172	\$12,506,864	\$18,118,614	\$29,301,366	\$2,217,790	\$131,688,423
Public service	1,530,251	428,869	865,361	6,305,050	293,808	338,625	933,632	48,678	10,744,274
Academic support	1,855,442	1,663,888	2,311,844	1,710,390	1,767,174	2,636,542	4,770,906	509,114	17,225,300
Student services	3,496,923	2,900,813	4,136,469	3,549,121	3,056,265	4,139,991	6,027,459	2,195,029	29,502,070
Institutional support	5,448,775	3,678,616	4,163,980	5,276,395	4,819,483	4,375,117	6,547,042	16,675,782	50,985,190
Operation and maintenance of plant	3,530,635	2,062,097	4,385,430	3,789,751	2,570,158	3,798,270	4,806,268	2,094,133	27,036,742
Scholarships and fellowships	<u>2,665,502</u>	<u>2,917,149</u>	<u>4,923,799</u>	<u>4,098,207</u>	<u>3,717,690</u>	<u>2,194,658</u>	<u>5,879,055</u>	-	<u>26,396,060</u>
Total educational and general expenses	39,321,229	24,475,482	39,091,749	44,350,086	28,731,442	35,601,817	58,265,728	23,740,526	293,578,059
Auxiliary enterprise expense	<u>1,110,936</u>	<u>594,288</u>	<u>1,044,844</u>	<u>1,028,539</u>	<u>962,772</u>	<u>1,042,127</u>	<u>1,403,041</u>	<u>3,099,880</u>	<u>10,286,427</u>
Total expenses	<u>\$40,432,165</u>	<u>\$25,069,770</u>	<u>\$40,136,593</u>	<u>\$45,378,625</u>	<u>\$29,694,214</u>	<u>\$36,643,944</u>	<u>\$59,668,769</u>	<u>\$26,840,406</u>	<u>\$303,864,486</u>

The accompanying notes are an integral part of this schedule.

Preliminary and Tentative

Dallas County Community College District

NOTES TO SCHEDULE OF CURRENT FUNDS EXPENSES
BY INDIVIDUAL CAMPUS AND CENTRAL ADMINISTRATIVE FUNCTION

Year ended August 31, 2006

NOTE A - REPORTING ENTITY

The Dallas County Community College District (the "District") was established in 1965 in accordance with the laws of the State of Texas to serve the educational needs of Dallas County and the surrounding communities. The District is accredited by the Southern Association of Colleges and Schools ("SACS"). As the District is accredited on an individual campus basis, SACS requires a review report of current funds expenses in accordance with their current Criteria for Accreditation, issued by SACS Commission on Colleges.

The schedule of current funds expenses by individual campus and central administrative function reflects the operating expenses, excluding depreciation, of the following:

- Brookhaven College
- Cedar Valley College
- Eastfield College
- El Centro College (Includes Bill J. Priest Institute for Economic Development)
- Mountain View College
- North Lake College
- Richland College
- Central Administrative Function (District offices and the R. Jan LeCroy Center for Educational Telecommunications)

NOTE B - BASIS OF ACCOUNTING

The accompanying schedule of current funds expenses by individual campus and central administrative function is prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Government Accounting Standards Board and the *Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*, issued by the Texas Higher Education Coordinating Board. The schedule has been prepared on the accrual basis of accounting. However, depreciation is not included as part of this schedule.