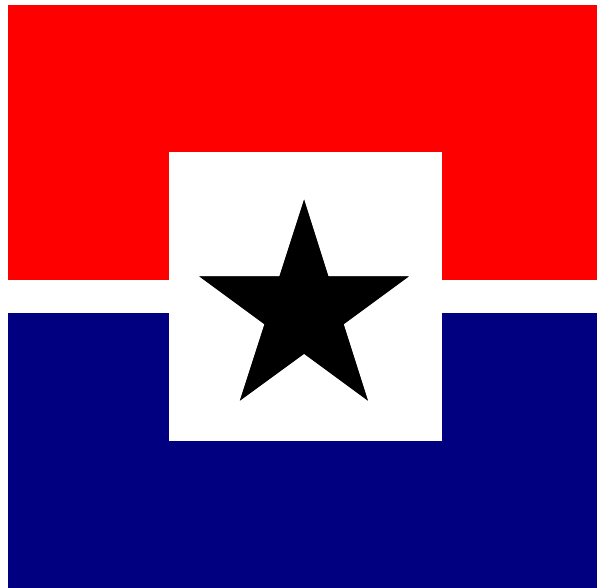


# **DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**



## **Financial Statements**

*As of February 28, 2015*

*Dallas County Community College District  
 Combined Balance Sheet (Unaudited)  
 February 28, 2015  
 With Comparative Totals (000's)*

	<i>Current Funds</i>	<i>Plant Funds</i>	<i>Loan and Agency Funds</i>	<i>Quasi- Endowment Fund</i>	<i>Total Current Year</i>	<i>Total As Of 08/31/14</i>	<i>Total February 2014</i>
<b><u>ASSETS:</u></b>							
Cash and Cash Equivalents	\$130,940	\$50,448	\$1,887	(\$393)	\$182,882	\$42,525	\$61,850
Receivables, Net	19,280	255	8	187	19,730	51,252	16,641
Inventories and Other Assets	2,551	58		12	2,621	2,287	6,372
Due From Other Funds	453				453	453	4,349
Investments	182,525	37,399		5,970	225,894	249,628	308,471
Property, Plant, and Equipment		639,582			639,582	649,989	649,767
<b>TOTAL ASSETS</b>	<b>\$335,749</b>	<b>\$727,742</b>	<b>\$1,895</b>	<b>\$5,776</b>	<b>\$1,071,162</b>	<b>\$996,134</b>	<b>\$1,047,450</b>
<b><u>LIABILITIES:</u></b>							
Accounts Payable and Accrued Liabilities	\$24,701	\$14,278	\$25		\$39,004	\$57,902	\$42,746
Due to Other Funds	452		1		453	453	4,349
Deposits and Deferred Revenues	9,225		1,424	83	10,732	46,562	12,565
Notes Payable					-	-	-
Bonds Payable		336,670			336,670	356,370	356,370
<b>TOTAL LIABILITIES</b>	<b>\$34,378</b>	<b>\$350,948</b>	<b>\$1,450</b>	<b>\$83</b>	<b>\$386,859</b>	<b>\$461,287</b>	<b>\$416,030</b>
<b><u>FUND BALANCES:</u></b>							
<b><u>Current Funds:</u></b>							
Operating	\$278,885				\$278,885	\$162,741	\$241,891
Auxiliary	21,010				21,010	18,460	21,622
Restricted	-				-	-	-
Richland Collegiate High School	1,476				1,476	2,108	1,922
<b><u>Plant Funds:</u></b>							
Unexpended		64,596			64,596	52,031	58,217
Retirement of Indebtedness		9,286			9,286	-	8,407
Investment in Plant		302,912			302,912	293,619	293,400
Loan Fund			445		445	444	442
Quasi-Endowment Fund				5,693	5,693	5,444	5,519
<b>TOTAL FUND BALANCES</b>	<b>\$301,371</b>	<b>\$376,794</b>	<b>\$445</b>	<b>\$5,693</b>	<b>\$684,303</b>	<b>\$534,847</b>	<b>\$631,420</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$335,749</b>	<b>\$727,742</b>	<b>\$1,895</b>	<b>\$5,776</b>	<b>\$1,071,162</b>	<b>\$996,134</b>	<b>\$1,047,450</b>

**Combined Assets**  
As of February 28, 2015

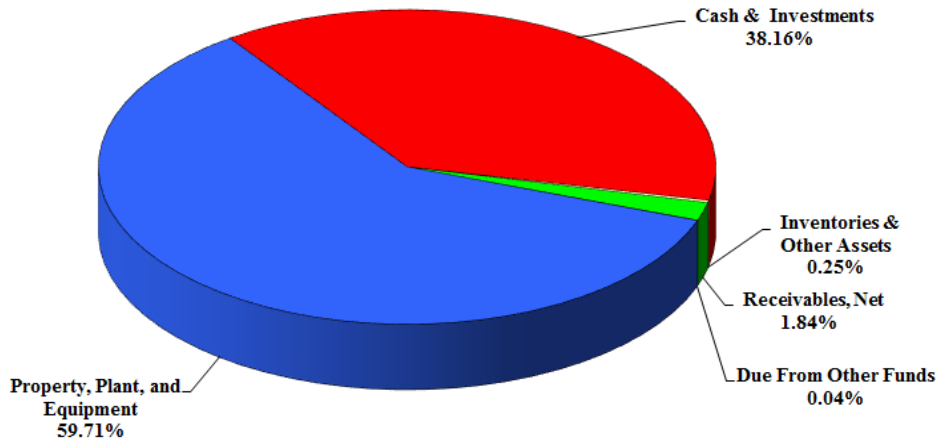


Figure 1 - Combined Assets

**Combined Liabilities and Fund Balances**  
As of February 28, 2015

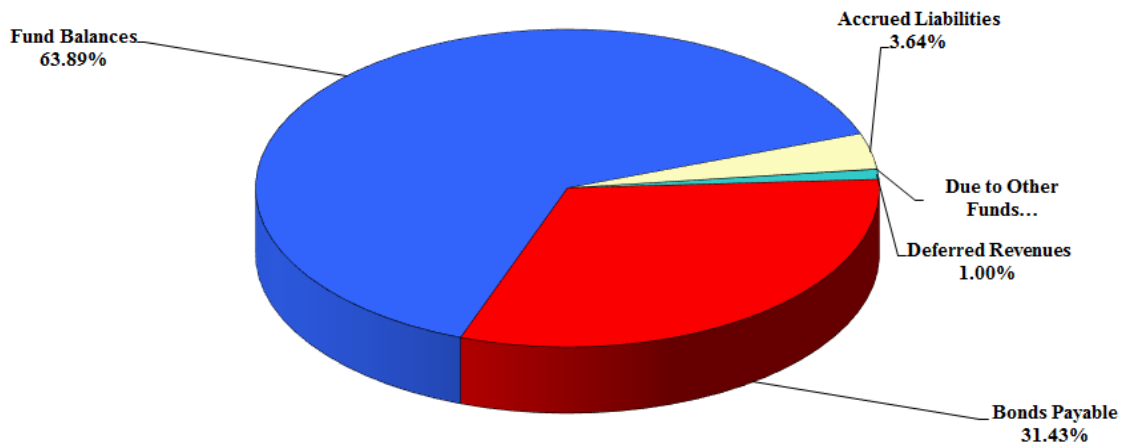


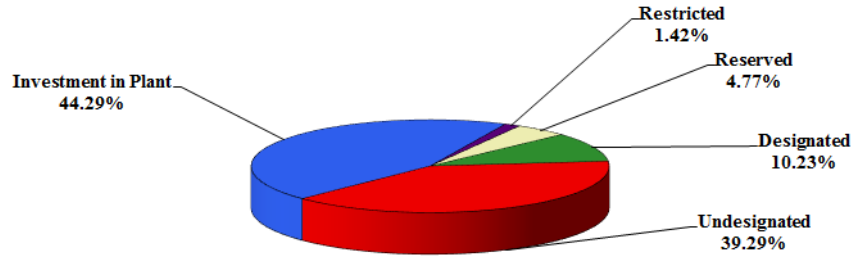
Figure 2 - Combined Liabilities and Fund Balances

*Dallas County Community College District*  
*Schedule of Fund Balance (Unaudited)*  
*February 28, 2015*  
*With Comparative Totals (000's)*

	Unrestricted			Restricted		Net Investment in Plant	Total- Current Month	Fiscal Year Ending 08/31/13	Net Change Increase/ (Decrease)
	Reserved	Designated	Undesignated	Debt Service	Other				
<b><i>FUND BALANCES:</i></b>									
<b><i>Current Funds:</i></b>									
Operating	\$27,360	\$4,484	\$247,041				\$278,885	\$162,741	\$116,144
Auxiliary	431	2	20,577				21,010	18,460	2,550
Restricted							-	-	-
Richland Collegiate High School	13		1,463				1,476	2,108	(632)
<i>Subtotal:</i>	27,804	4,486	269,081				301,371	183,309	118,062
<b><i>Plant Funds:</i></b>									
Unexpended	4,841	59,755					64,596	52,031	12,565
Retirement of Indebtedness				9,286			9,286		9,286
Investment in Plant						302,912	302,912	293,619	9,293
Loan Fund					445		445	444	1
Quasi-Endowment Fund		5,693					5,693	5,444	249
<b>TOTAL FUND BALANCES</b>	<b>\$32,645</b>	<b>\$69,934</b>	<b>\$269,081</b>	<b>\$9,286</b>	<b>\$445</b>	<b>\$302,912</b>	<b>\$684,303</b>	<b>\$534,847</b>	<b>\$149,456</b>

### *Fund Balances by Type - All Funds*

February 28, 2015



### *Fund Balances by Fund Group - All Funds*

February 28, 2015

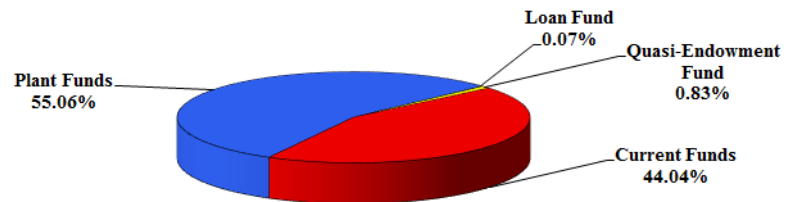


Figure 3 - Fund Balances By Type & Fund Group

*Dallas County Community College District  
 Combined Current Funds Revenues, Expenditures, and Transfers (Unaudited)  
 February 28, 2015  
 With Comparative Totals (000's)*

	<i>Operating</i>	<i>Auxiliary</i>	<i>Restricted</i>	<i>RCHS</i>	<i>Total Current Year</i>	<i>Total February 2014</i>	<i>Total February 2013</i>
<b><u>REVENUES:</u></b>							
State Appropriations	\$37,547		\$11,462	\$1,039	\$50,048	\$49,684	\$49,023
Tuition & Charges - Credit	82,116				82,116	77,481	74,241
Tuition & Charges - Non-Credit	8,131				8,131	7,343	7,089
Total Tuition & Charges	90,247				90,247	84,824	81,330
Ad Valorem Taxes	183,625				183,625	172,063	154,878
Investment Income	1,359	182		11	1,552	3,898	417
Contracts & Grants	859	6	57,118		57,983	62,795	61,635
Other	922				922	991	972
Auxiliary Enterprises		2,502			2,502	2,118	2,171
<b>TOTAL REVENUES</b>	<b>\$314,559</b>	<b>\$2,690</b>	<b>\$68,580</b>	<b>\$1,050</b>	<b>\$386,879</b>	<b>\$376,373</b>	<b>\$350,426</b>
<b><u>EXPENDITURES:</u></b>							
Instruction and Academic Support	\$95,270		\$12,071	\$849	\$108,190	\$101,624	\$98,750
Public Service	2,285		2,625	173	5,083	6,271	6,779
Student Services	18,631		2,984	249	21,864	20,682	19,315
Institutional Support	33,001		4,369	410	37,780	35,209	35,806
Operation and Maintenance of Plant	15,641			1	15,642	15,491	15,984
Financial Aid	9,562		47,556		57,118	62,588	58,192
Auxiliary Enterprises		4,431			4,431	4,469	4,278
Mandatory Transfers	(3,250)		976		(2,274)	(4,845)	(4,450)
<b>TOTAL EXPENDITURES &amp; MANDATORY TRANSFERS</b>	<b>\$177,640</b>	<b>\$4,431</b>	<b>\$68,629</b>	<b>\$1,682</b>	<b>\$252,382</b>	<b>\$251,179</b>	<b>\$243,554</b>
<b><u>Other Transfers and Additions, net</u></b>	<b>(20,775)</b>	<b>4,291</b>	<b>49</b>		<b>(16,435)</b>	<b>(17,262)</b>	<b>(5)</b>
<b>NET INCREASE in FUND BALANCE</b>	<b>\$116,144</b>	<b>\$2,550</b>		<b>(\$632)</b>	<b>\$118,062</b>	<b>\$107,932</b>	<b>\$106,867</b>

***Current Unrestricted Revenues***  
as of February 28, 2015

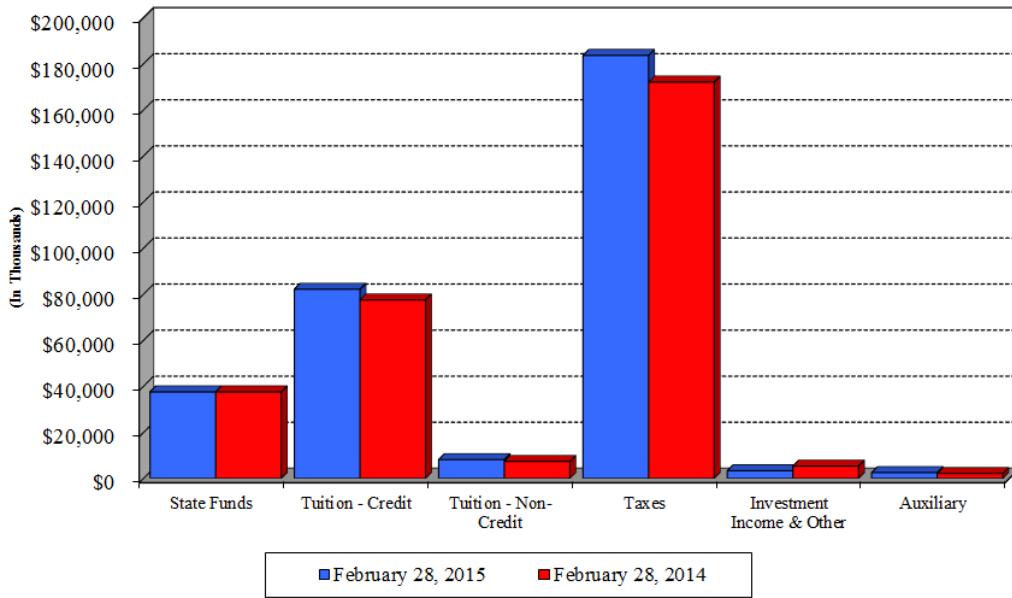


Figure 4 - Current Unrestricted Revenues

***Current Unrestricted Expenditures***  
as of February 28, 2015

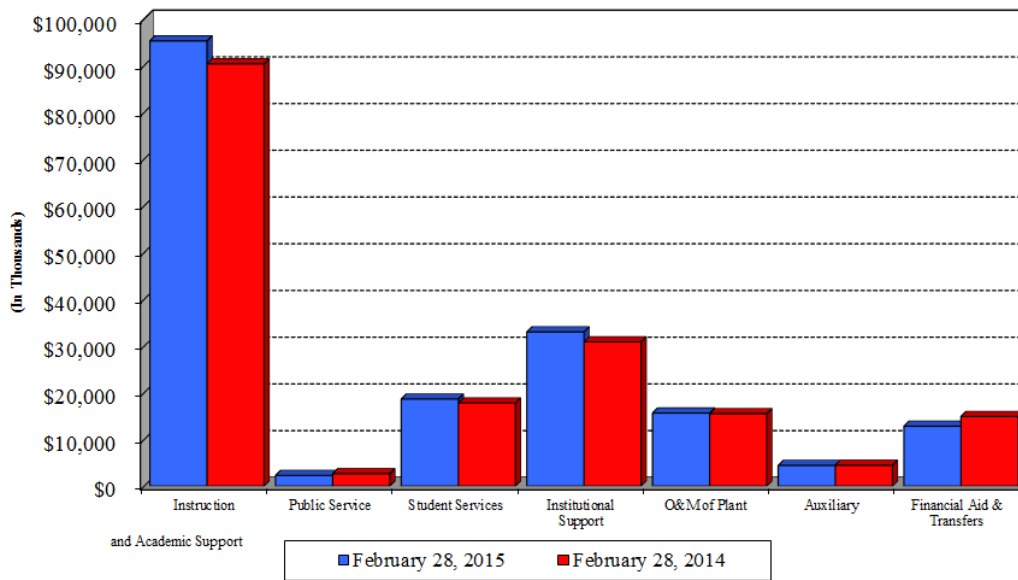


Figure 5 - Current Unrestricted Expenditures