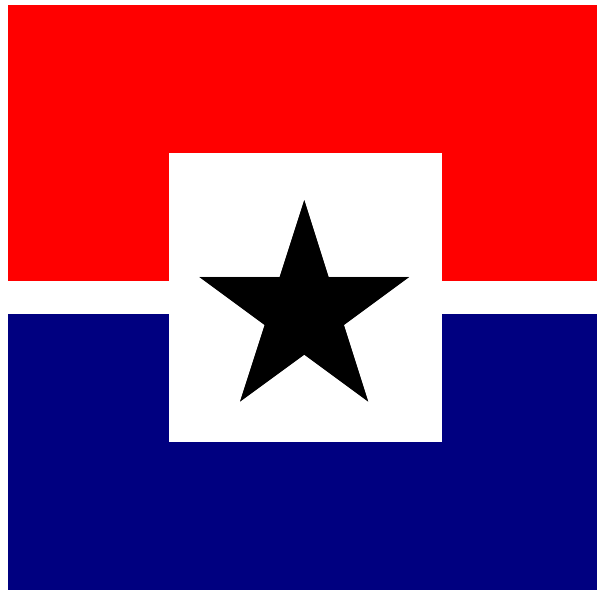


# **DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**



## **Financial Statements**

*As of May 31, 2013*

*Dallas County Community College District  
 Combined Balance Sheet (Unaudited)  
 May 31, 2013  
 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 08/31/12</i>	<i>Total May 2012</i>
<b><u>ASSETS:</u></b>							
Cash and Cash Equivalents	\$10	\$30,657	\$2,115	(\$1,387)	\$31,395	\$35,209	\$27,984
Receivables, Net	14,268	347	17	125	14,757	51,912	14,886
Inventories and Other Assets	5,473	2,895		11	8,379	7,067	8,997
Due From Other Funds						3,336	57
Investments	227,700	28,875		6,876	263,451	189,037	229,195
Property, Plant, and Equipment		665,256			665,256	682,430	684,447
<b>TOTAL ASSETS</b>	<b>\$247,451</b>	<b>\$728,030</b>	<b>\$2,132</b>	<b>\$5,625</b>	<b>\$983,238</b>	<b>\$968,991</b>	<b>\$965,566</b>
<b><u>LIABILITIES:</u></b>							
Accounts Payable and Accrued Liabilities	27,675	17,748	19		45,442	57,909	45,880
Due to Other Funds						3,336	57
Deposits and Deferred Revenues	9,224		1,672	83	10,979	42,103	9,001
Notes Payable							-
Bonds Payable		375,305			375,305	395,715	395,715
<b>TOTAL LIABILITIES</b>	<b>\$36,899</b>	<b>\$393,053</b>	<b>\$1,691</b>	<b>\$83</b>	<b>\$431,726</b>	<b>\$499,063</b>	<b>\$450,653</b>
<b><u>FUND BALANCES:</u></b>							
<b><u>Current Funds:</u></b>							
Operating	\$188,099				\$188,099	\$131,499	\$167,760
Auxiliary	20,825				20,825	19,990	20,304
Restricted							
Richland Collegiate High School	1,628				1,628	1,762	1,821
<b><u>Plant Funds:</u></b>							
Unexpended		40,561			40,561	27,182	24,778
Retirement of Indebtedness		4,465			4,465	(3,054)	2,928
Investment in Plant		289,951			289,951	286,715	291,432
Loan Fund			441		441	439	443
Quasi-Endowment Fund				5,542	5,542	5,395	5,447
<b>TOTAL FUND BALANCES</b>	<b>\$210,552</b>	<b>\$334,977</b>	<b>\$441</b>	<b>\$5,542</b>	<b>\$551,512</b>	<b>\$469,928</b>	<b>\$514,913</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$247,451</b>	<b>\$728,030</b>	<b>\$2,132</b>	<b>\$5,625</b>	<b>\$983,238</b>	<b>\$968,991</b>	<b>\$965,566</b>

**Combined Assets**  
As of May 31, 2013

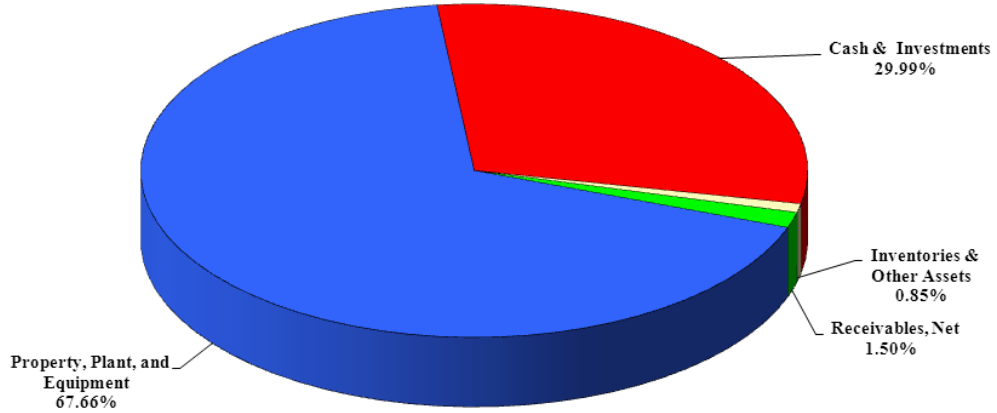


Figure 1 - Combined Assets

**Combined Liabilities and Fund Balances**  
As of May 31, 2013

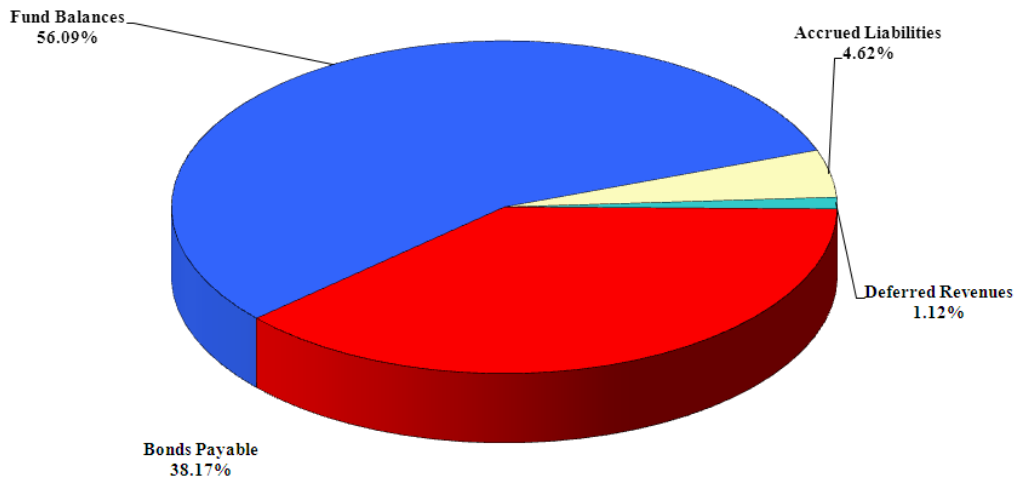


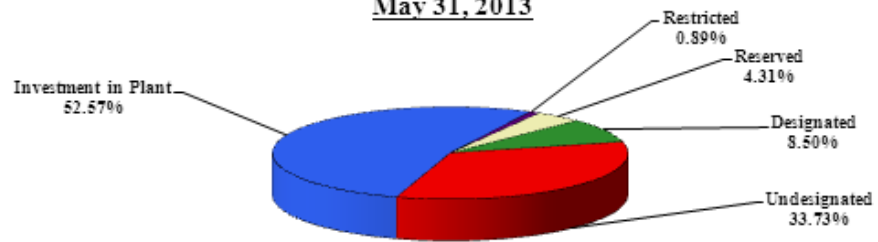
Figure 2 - Combined Liabilities and Fund Balances

*Dallas County Community College District*  
*Schedule of Fund Balance (Unaudited)*  
*May 31, 2013*  
*With Comparative Totals (000's)*

	Unrestricted			Restricted		Net Investment in Plant	Total- Current Month	Fiscal Year Ending 08/31/12	Net Change Increase/ (Decrease)
	Reserved	Designated	Undesignated	Debt Service	Other				
<b><u>FUND BALANCES:</u></b>									
<i>Current Funds:</i>									
Operating	\$19,626	\$4,484	\$163,989				\$188,099	\$131,499	\$56,600
Auxiliary	420	2	20,403				20,825	19,990	835
Restricted									
Richland Collegiate High School	12		1,616				1,628	1,762	(134)
<i>Subtotal:</i>	20,058	4,486	186,008				210,552	153,251	57,301
<i>Plant Funds:</i>									
Unexpended	3,708	36,852	1				40,561	27,182	13,379
Retirement of Indebtedness				4,465			4,465	(3,054)	7,519
Investment in Plant						289,951	289,951	286,715	3,236
Loan Fund					441		441	439	2
Quasi-Endowment Fund		5,542					5,542	5,395	147
<b>TOTAL FUND BALANCES</b>	<b>\$23,766</b>	<b>\$46,880</b>	<b>\$186,009</b>	<b>\$4,465</b>	<b>\$441</b>	<b>\$289,951</b>	<b>\$551,512</b>	<b>\$469,928</b>	<b>\$81,584</b>

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

May 31, 2013



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

May 31, 2013

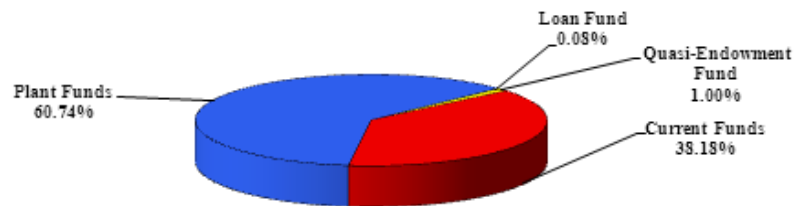


Figure 3 - Fund Balances By Type & Fund Group

*Dallas County Community College District*  
*Combined Current Funds Revenues, Expenditures, and Transfers (Unaudited)*  
*May 31, 2013*  
*With Comparative Totals (000's)*

	<i>Operating</i>	<i>Auxiliary</i>	<i>Restricted</i>	<i>RCHS</i>	<i>Total Current Year</i>	<i>Total May 2012</i>	<i>Total May 2011</i>
<b><i>REVENUES:</i></b>							
State Appropriations	\$64,047		\$12,644	\$2,228	\$78,919	\$79,898	\$87,451
Tuition & Charges - Credit	87,611				87,611	82,341	81,604
Tuition & Charges - Non-Credit	10,120				10,120	10,378	11,190
Total Tuition & Charges	97,731				97,731	92,719	92,794
Ad Valorem Taxes	158,515				158,515	119,450	119,449
Investment Income	9	(16)		(3)	(10)	1,521	2,166
Contracts & Grants	1,094	5	74,684		75,783	75,754	82,970
Other	1,706				1,706	1,449	1,708
Auxiliary Enterprises		3,041			3,041	3,341	3,344
<b>TOTAL REVENUES</b>	<b>\$323,102</b>	<b>\$3,030</b>	<b>\$87,328</b>	<b>\$2,225</b>	<b>\$415,685</b>	<b>\$374,132</b>	<b>\$389,882</b>
<b><i>EXPENDITURES:</i></b>							
Instruction and Academic Support	\$136,781		\$14,124	\$1,243	\$152,148	\$142,099	\$151,170
Public Service	3,635		6,012	234	9,881	8,299	8,869
Student Services	25,100		3,438	366	28,904	25,783	26,816
Institutional Support	44,233		6,115	516	50,864	48,957	53,134
Operation and Maintenance of Plant	24,588				24,588	23,765	26,784
Financial Aid	8,288		59,630		67,918	70,670	72,907
Auxiliary Enterprises		6,486			6,486	7,111	6,799
Mandatory Transfers	(6,264)		1,894		(4,370)	(3,193)	(4,023)
<b>TOTAL EXPENDITURES &amp; MANDATORY TRANSFERS</b>	<b>\$248,889</b>	<b>\$6,486</b>	<b>\$87,425</b>	<b>\$2,359</b>	<b>\$345,159</b>	<b>\$329,877</b>	<b>\$350,502</b>
<b><i>Other Transfers and Additions, net</i></b>	<b>(17,613)</b>	<b>4,291</b>	<b>97</b>		<b>(13,225)</b>	<b>726</b>	<b>(1,740)</b>
<b>NET INCREASE in FUND BALANCE</b>	<b>\$56,600</b>	<b>\$835</b>		<b>(\$134)</b>	<b>\$57,301</b>	<b>\$44,981</b>	<b>\$37,640</b>

***Current Unrestricted Revenues***  
as of May 31, 2013

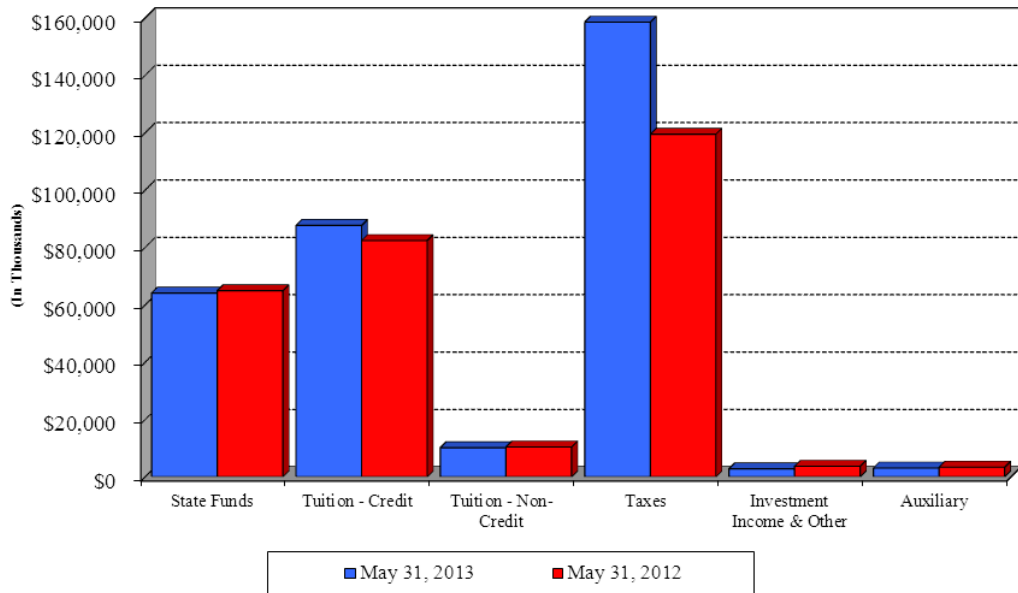


Figure 4 - Current Unrestricted Revenues

***Current Unrestricted Expenditures***  
as of May 31, 2013

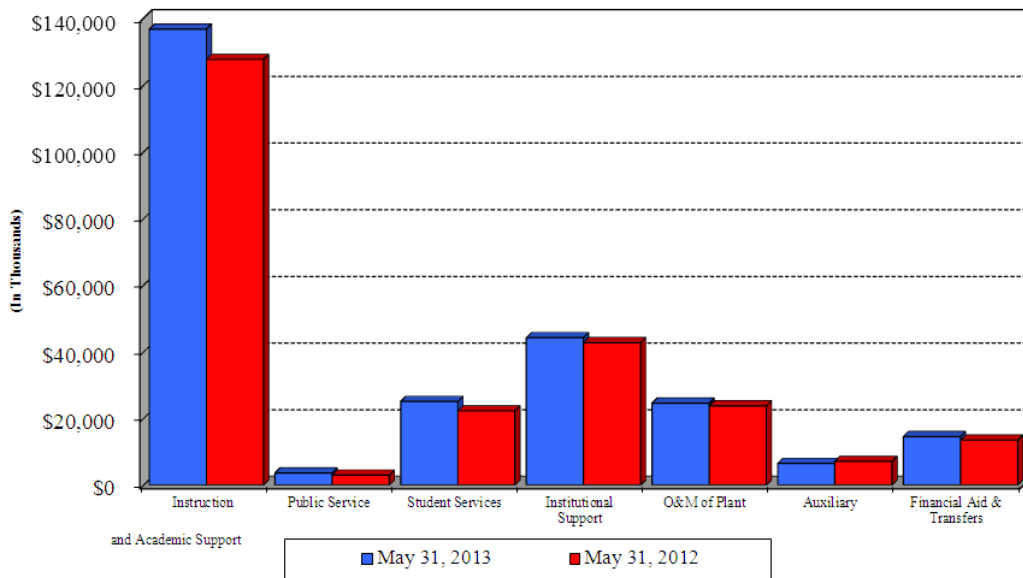


Figure 5 - Current Unrestricted Expenditures