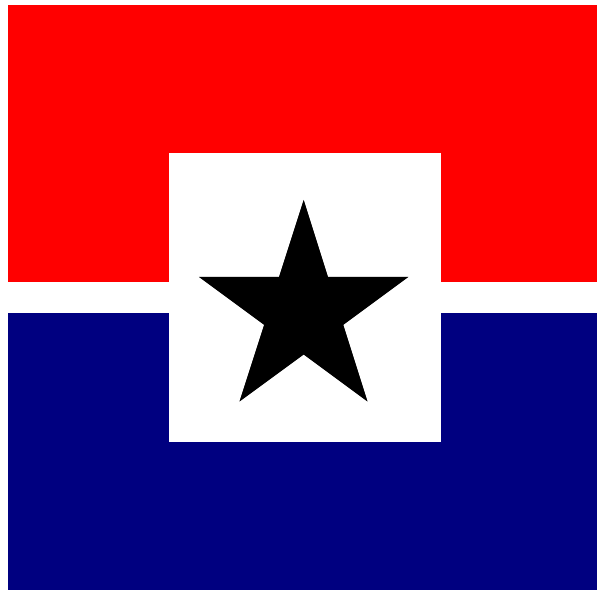


# **DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**



## **Financial Statements**

*As of November 30, 2012*

*Dallas County Community College District  
 Combined Balance Sheet (Unaudited)  
 November 30, 2012  
 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 November 2011</i>
<b><u>ASSETS:</u></b>							
Cash and Cash Equivalents	\$7,328	\$17,848	\$2,114	\$964	\$28,254	\$35,209	\$48,498
Receivables, Net	20,424	347	20		20,791	51,912	16,392
Inventories and Other Assets	4,572	2,916		12	7,500	7,067	8,207
Due From Other Funds	3,336				3,336	3,336	3,326
Investments	155,996	24,927		4,584	185,507	189,037	165,797
Property, Plant, and Equipment		676,871			676,871	682,430	695,827
<b>TOTAL ASSETS</b>	<b>\$191,656</b>	<b>\$722,909</b>	<b>\$2,134</b>	<b>\$5,560</b>	<b>\$922,259</b>	<b>\$968,991</b>	<b>\$938,047</b>
<b><u>LIABILITIES:</u></b>							
Accounts Payable and Accrued Liabilities	20,931	17,815	18		38,764	57,909	42,397
Due to Other Funds	3,336				3,336	3,336	3,326
Deposits and Deferred Revenues	8,289		1,676	83	10,048	42,103	8,700
Bonds Payable		395,715			395,715	395,715	421,735
<b>TOTAL LIABILITIES</b>	<b>\$32,556</b>	<b>\$413,530</b>	<b>\$1,694</b>	<b>\$83</b>	<b>\$447,863</b>	<b>\$499,063</b>	<b>\$476,158</b>
<b><u>FUND BALANCES:</u></b>							
<b><i>Current Funds:</i></b>							
Operating	\$134,098				\$134,098	\$131,499	\$131,276
Auxiliary	23,030				23,030	19,990	18,050
Restricted Richland Collegiate High School	1,972				1,972	1,762	1,495
<b><i>Plant Funds:</i></b>							
Unexpended		27,825			27,825	27,182	22,236
Retirement of Indebtedness		398			398	(3,054)	6,185
Investment in Plant		281,156			281,156	286,715	276,793
Loan Fund			440		440	439	438
Quasi-Endowment Fund				5,477	5,477	5,395	5,416
<b>TOTAL FUND BALANCES</b>	<b>\$159,100</b>	<b>\$309,379</b>	<b>\$440</b>	<b>\$5,477</b>	<b>\$474,396</b>	<b>\$469,928</b>	<b>\$461,889</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$191,656</b>	<b>\$722,909</b>	<b>\$2,134</b>	<b>\$5,560</b>	<b>\$922,259</b>	<b>\$968,991</b>	<b>\$938,047</b>

**Combined Assets**  
As of November 30, 2012

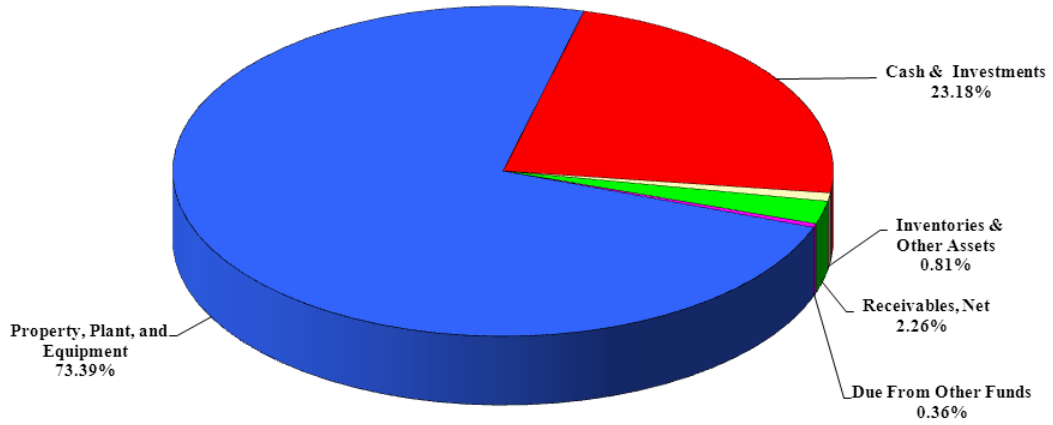


Figure 1 - Combined Assets

**Combined Liabilities and Fund Balances**  
As of November 30, 2012

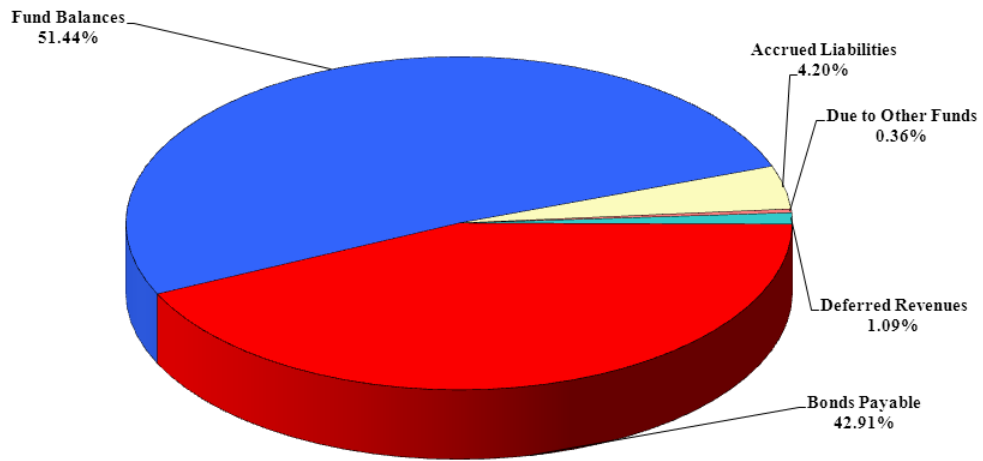
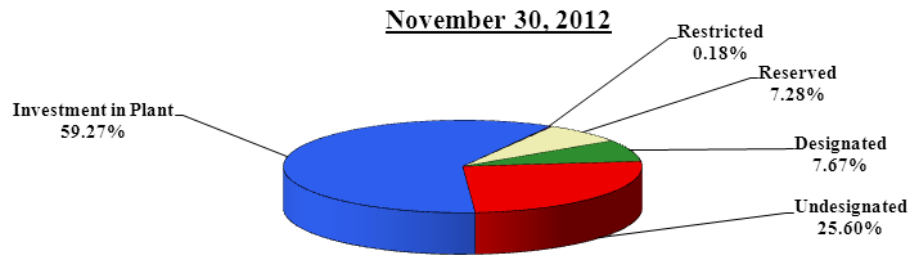


Figure 2 - Combined Liabilities and Fund Balances

*Dallas County Community College District*  
*Schedule of Fund Balance (Unaudited)*  
*November 30, 2012*  
*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	\$32,531	\$4,484	\$97,083				\$134,098	\$131,499	\$2,599
Auxiliary	598	2	22,430				23,030	19,990	3,040
Restricted									
Richland Collegiate High School	9		1,963				1,972	1,762	210
<i>Subtotal:</i>	33,138	4,486	121,476				159,100	153,251	5,849
<i>Plant Funds:</i>									
Unexpended	1,418	26,406	1				27,825	27,182	643
Retirement of Indebtedness				398			398	(3,054)	3,452
Investment in Plant						281,156	281,156	286,715	(5,559)
Loan Fund					440		440	439	1
Quasi-Endowment Fund		5,477					5,477	5,395	82
<b>TOTAL FUND BALANCES</b>	<b>\$34,556</b>	<b>\$36,369</b>	<b>\$121,477</b>	<b>\$398</b>	<b>\$440</b>	<b>\$281,156</b>	<b>\$474,396</b>	<b>\$469,928</b>	<b>\$4,468</b>

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



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

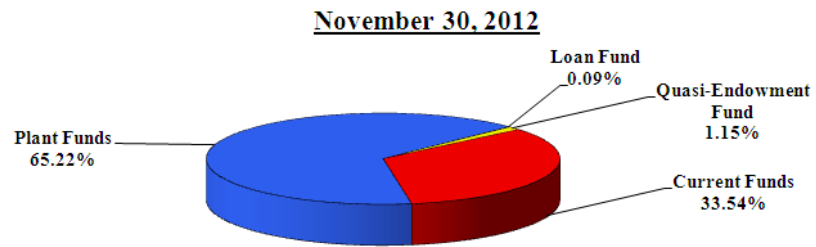


Figure 3 - Fund Balances By Type & Fund Group

*Dallas County Community College District*  
*Combined Current Funds Revenues, Expenditures, and Transfers (Unaudited)*  
*November 30, 2012*  
*With Comparative Totals (000's)*

	<i>Operating</i>	<i>Auxiliary</i>	<i>Restricted</i>	<i>RCHS</i>	<i>Total Current Year</i>	<i>Total November 2011</i>	<i>Total November 2010</i>
<b><i>REVENUES:</i></b>							
State Appropriations	\$31,004		\$3,948	\$628	\$35,580	\$36,845	\$38,507
Tuition & Charges - Credit	46,467				46,467	45,045	43,457
Tuition & Charges - Non-Credit	4,136				4,136	4,155	4,588
Total Tuition & Charges	50,603				50,603	49,200	48,045
Ad Valorem Taxes	10,544				10,544	6,976	7,347
Investment Income	148	70		5	223	23	366
Contracts & Grants	275		14,436		14,711	20,604	18,356
Other	504				504	537	460
Auxiliary Enterprises		897			897	1,005	970
<b>TOTAL REVENUES</b>	<b>\$93,078</b>	<b>\$967</b>	<b>\$18,384</b>	<b>\$633</b>	<b>\$113,062</b>	<b>\$115,190</b>	<b>\$114,051</b>
<b><i>EXPENDITURES:</i></b>							
Instruction and Academic Support	\$46,654		\$4,868	\$22	\$51,544	\$49,482	\$51,236
Public Service	1,132		1,445	98	2,675	3,649	1,957
Student Services	8,391		1,072	126	9,589	8,670	8,914
Institutional Support	15,306		1,990	177	17,473	15,151	18,963
Operation and Maintenance of Plant	7,577				7,577	7,241	8,271
Financial Aid	4,088		9,463		13,551	19,537	17,480
Auxiliary Enterprises		2,211			2,211	2,613	2,428
Mandatory Transfers	(2,978)		522		(2,456)	(2,280)	(2,659)
<b>TOTAL EXPENDITURES &amp; MANDATORY TRANSFERS</b>	<b>\$86,126</b>	<b>\$2,211</b>	<b>\$18,316</b>	<b>\$423</b>	<b>\$107,076</b>	<b>\$108,623</b>	<b>\$111,908</b>
<b><i>Other Transfers and Additions, net</i></b>	<b>(4,353)</b>	<b>4,284</b>	<b>(68)</b>		<b>(137)</b>	<b>(650)</b>	<b>(600)</b>
<b>NET INCREASE in FUND BALANCE</b>	<b>\$2,599</b>	<b>\$3,040</b>		<b>\$210</b>	<b>\$5,849</b>	<b>\$5,917</b>	<b>\$1,543</b>

