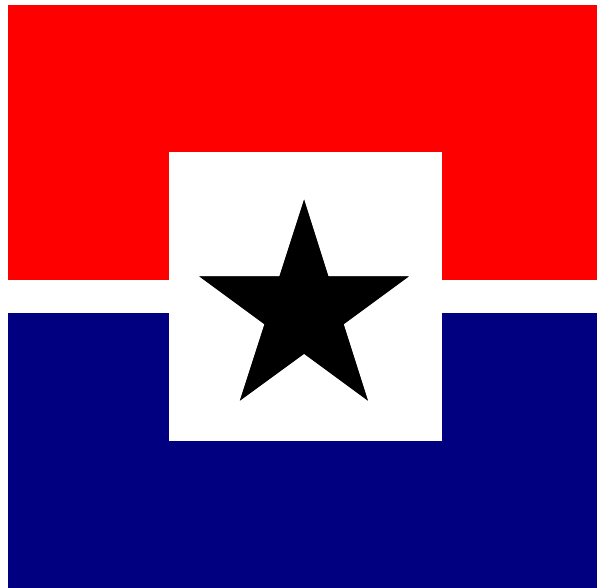


DALLAS COUNTY COMMUNITY COLLEGE DISTRICT



Financial Statements

As of February 28, 2014

*Dallas County Community College District
 Combined Balance Sheet (Unaudited)
 February 28, 2014
 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 08/31/13</i>	<i>Total February 2013</i>
<u>ASSETS:</u>							
Cash and Cash Equivalents	\$31,792	\$30,621	\$2,139	(\$2,702)	\$61,850	\$22,244	\$37,444
Receivables, Net	16,162	273	18	188	16,641	48,245	18,739
Inventories and Other Assets	3,789	2,572		11	6,372	6,076	7,473
Due From Other Funds	571	3,766	12		4,349	4,349	1,129
Investments	254,492	45,874		8,105	308,471	233,649	286,780
Property, Plant, and Equipment		649,767			649,767	660,388	670,947
TOTAL ASSETS	\$306,806	\$732,873	\$2,169	\$5,602	\$1,047,450	\$974,951	\$1,022,512
<u>LIABILITIES:</u>							
Accounts Payable and Accrued Liabilities	26,238	16,479	29		42,746	56,837	42,104
Due to Other Funds	4,349				4,349	4,349	1,129
Deposits and Deferred Revenues	10,784		1,698	83	12,565	46,855	10,683
Notes Payable							-
Bonds Payable		356,370			356,370	375,305	375,305
TOTAL LIABILITIES	\$41,371	\$372,849	\$1,727	\$83	\$416,030	\$483,346	\$429,221
<u>FUND BALANCES:</u>							
<u>Current Funds:</u>							
Operating	\$241,891				\$241,891	\$135,748	\$236,142
Auxiliary	21,622				21,622	19,794	22,196
Restricted							
Richland Collegiate High School	1,922				1,922	1,961	1,780
<u>Plant Funds:</u>							
Unexpended		58,217			58,217	43,335	27,659
Retirement of Indebtedness		8,407			8,407		3,874
Investment in Plant		293,400			293,400	285,086	295,643
Loan Fund			442		442	440	442
Quasi-Endowment Fund				5,519	5,519	5,241	5,555
TOTAL FUND BALANCES	\$265,435	\$360,024	\$442	\$5,519	\$631,420	\$491,605	\$593,291
TOTAL LIABILITIES & FUND BALANCES	\$306,806	\$732,873	\$2,169	\$5,602	\$1,047,450	\$974,951	\$1,022,512

Combined Assets
As of February 28, 2014

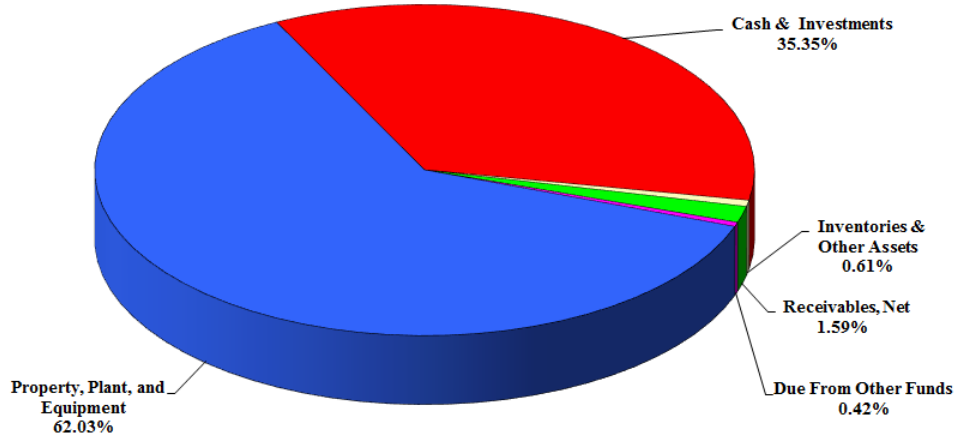


Figure 1 - Combined Assets

Combined Liabilities and Fund Balances
As of February 28, 2014

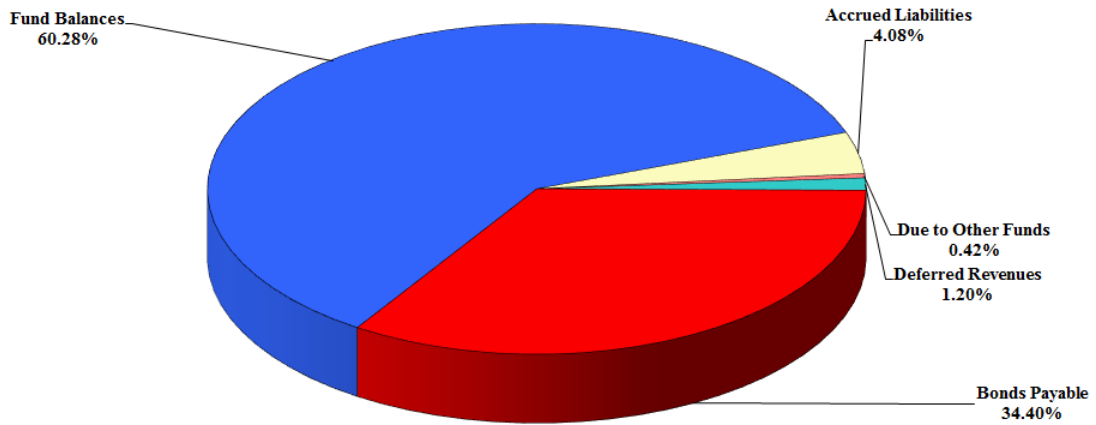
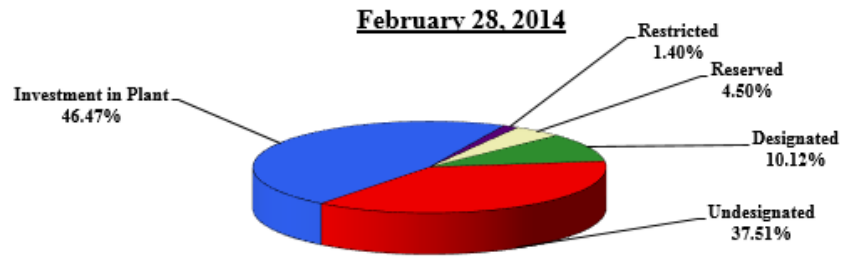


Figure 2 - Combined Liabilities and Fund Balances

Dallas County Community College District
Schedule of Fund Balance (Unaudited)
February 28, 2014
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	Service	Other				
<i>FUND BALANCES:</i>									
<i>Current Funds:</i>									
Operating	\$23,686	\$4,484	\$213,721				\$241,891	\$135,748	\$106,143
Auxiliary	447	2	21,173				21,622	19,794	1,828
Restricted									
Richland Collegiate High School	6		1,916				1,922	1,961	(39)
Subtotal:	24,139	4,486	236,810				265,435	157,503	107,932
<i>Plant Funds:</i>									
Unexpended	4,300	53,917					58,217	43,335	14,882
Retirement of Indebtedness				8,407			8,407		8,407
Investment in Plant						293,400	293,400	285,086	8,314
Loan Fund					442		442	440	2
Quasi-Endowment Fund		5,519					5,519	5,241	278
TOTAL FUND BALANCES	\$28,439	\$63,922	\$236,810	\$8,407	\$442	\$293,400	\$631,420	\$491,605	\$139,815

Fund Balances by Type - All Funds



Fund Balances by Fund Group - All Funds

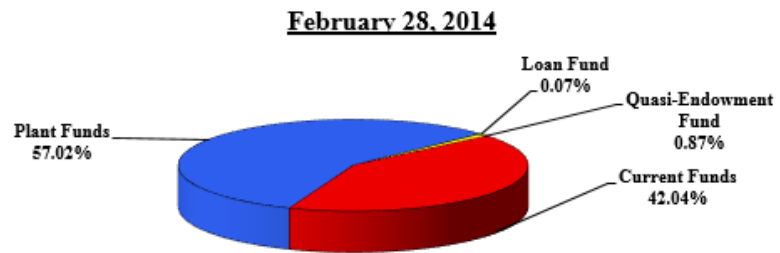


Figure 3 - Fund Balances By Type & Fund Group

*Dallas County Community College District
 Combined Current Funds Revenues, Expenditures, and Transfers (Unaudited)
 February 28, 2014
 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 2013</i>	<i>Total February 2012</i>
<u>REVENUES:</u>							
State Appropriations	\$37,536		\$10,694	\$1,454	\$49,684	\$49,023	\$49,890
Tuition & Charges - Credit	77,481				77,481	74,241	71,534
Tuition & Charges - Non-Credit	7,343				7,343	7,089	7,045
Total Tuition & Charges	84,824				84,824	81,330	78,579
Ad Valorem Taxes	172,063				172,063	154,878	116,396
Investment Income	3,479	384		35	3,898	417	174
Contracts & Grants	463	14	62,318		62,795	61,635	63,425
Other	990			1	991	972	1,067
Auxiliary Enterprises		2,118			2,118	2,171	1,953
TOTAL REVENUES	\$299,355	\$2,516	\$73,012	\$1,490	\$376,373	\$350,426	\$311,484
<u>EXPENDITURES:</u>							
Instruction and Academic Support	\$90,383		\$10,442	\$799	\$101,624	\$98,750	\$93,445
Public Service	2,656		3,446	169	6,271	6,779	6,185
Student Services	17,787		2,659	236	20,682	19,315	17,159
Institutional Support	30,886		3,998	325	35,209	35,806	33,337
Operation and Maintenance of Plant	15,491				15,491	15,984	16,008
Financial Aid	8,596		53,992		62,588	58,192	62,469
Auxiliary Enterprises		4,469			4,469	4,278	4,727
Mandatory Transfers	(6,301)		1,456		(4,845)	(4,450)	(3,496)
TOTAL EXPENDITURES & MANDATORY TRANSFERS	\$172,100	\$4,469	\$73,081	\$1,529	\$251,179	\$243,554	\$236,826
<i>Other Transfers and Additions, net</i>	(21,112)	3,781	69		(17,262)	(5)	1,542
NET INCREASE in FUND BALANCE	\$106,143	\$1,828		(\$39)	\$107,932	\$106,867	\$76,200

