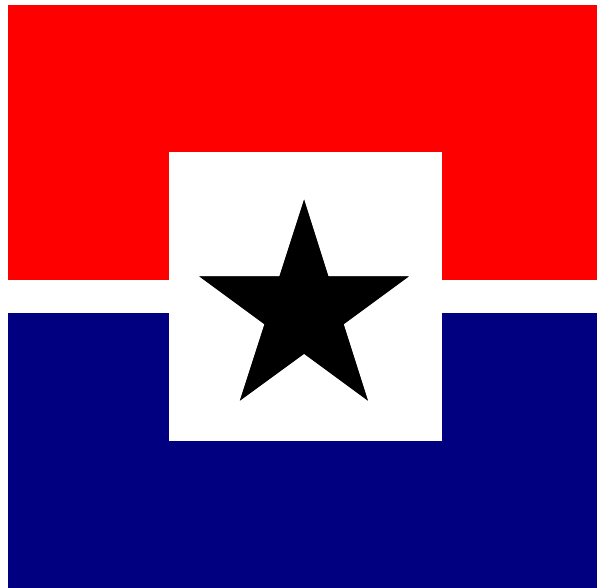


DALLAS COUNTY COMMUNITY COLLEGE DISTRICT



Financial Statements

As of May 31, 2014

*Dallas County Community College District
 Combined Balance Sheet (Unaudited)
 May 31, 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 May 2013</i>
<u>ASSETS:</u>							
Cash and Cash Equivalents	(\$1,296)	\$38,218	\$2,197	(\$2,414)	\$36,705	\$22,244	\$31,395
Receivables, Net	12,657	273	7	125	13,062	48,245	14,757
Inventories and Other Assets	4,678	2,572		11	7,261	6,076	8,379
Due From Other Funds					-	4,349	-
Investments	250,023	41,527		7,913	299,463	233,649	263,451
Property, Plant, and Equipment		644,585			644,585	660,388	665,256
TOTAL ASSETS	\$266,062	\$727,175	\$2,204	\$5,635	\$1,001,076	\$974,951	\$983,238
<u>LIABILITIES:</u>							
Accounts Payable and Accrued Liabilities	27,917	15,960	14		43,891	56,837	45,442
Due to Other Funds					-	4,349	-
Deposits and Deferred Revenues	10,450		1,751	83	12,284	46,855	10,979
Bonds Payable		356,370			356,370	375,305	375,305
TOTAL LIABILITIES	\$38,367	\$372,330	\$1,765	\$83	\$412,545	\$483,346	\$431,726
<u>FUND BALANCES:</u>							
<u>Current Funds:</u>							
Operating	\$205,163				\$205,163	\$135,748	\$188,099
Auxiliary	20,626				20,626	19,794	20,825
Restricted					-	-	-
Richland Collegiate High School	1,906				1,906	1,961	1,628
<u>Plant Funds:</u>							
Unexpended		57,596			57,596	43,335	40,561
Retirement of Indebtedness		9,034			9,034		4,465
Investment in Plant		288,215			288,215	285,086	289,951
Loan Fund			439		439	440	441
Quasi-Endowment Fund				5,552	5,552	5,241	5,542
TOTAL FUND BALANCES	\$227,695	\$354,845	\$439	\$5,552	\$588,531	\$491,605	\$551,512
TOTAL LIABILITIES & FUND BALANCES	\$266,062	\$727,175	\$2,204	\$5,635	\$1,001,076	\$974,951	\$983,238

Combined Assets
As of May 31, 2014

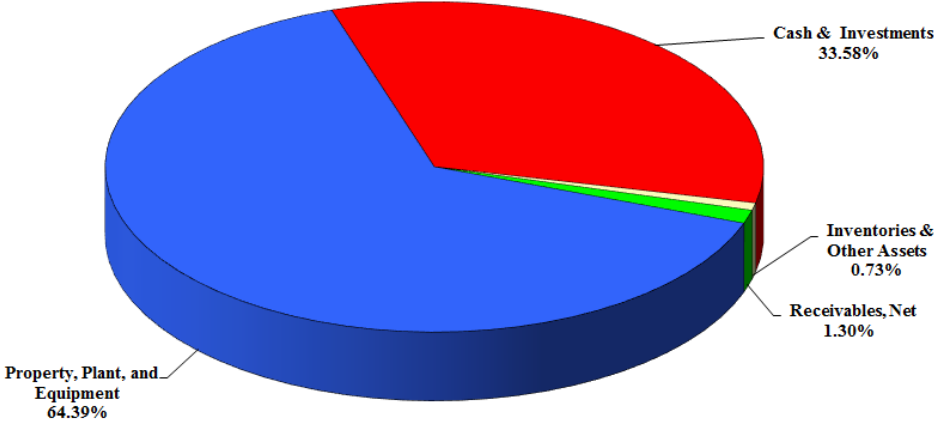


Figure 1 - Combined Assets

Combined Liabilities and Fund Balances
As of May 31, 2014

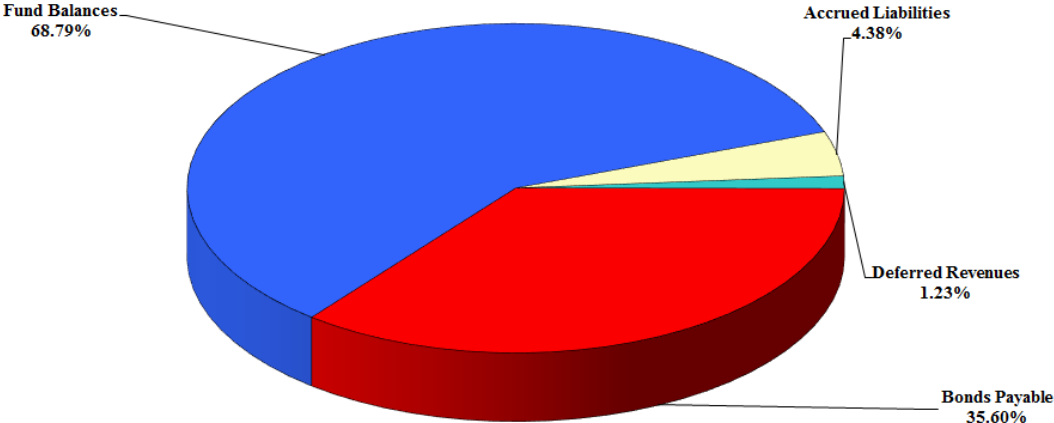


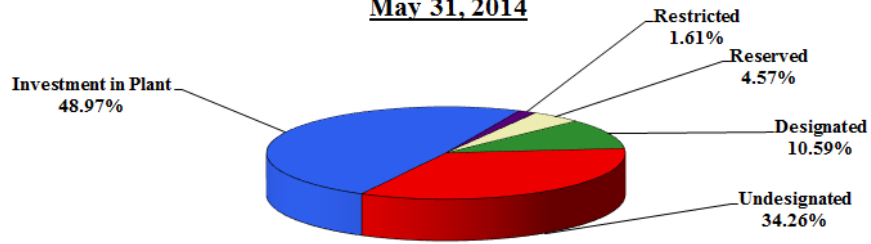
Figure 2 - Combined Liabilities and Fund Balances

Dallas County Community College District
Schedule of Fund Balance (Unaudited)
May 31, 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	Debt Service	Other				
<u>FUND BALANCES:</u>									
<i>Current Funds:</i>									
Operating	\$21,088	\$4,484	\$179,591				\$205,163	\$135,748	\$69,415
Auxiliary	497	2	20,127				20,626	19,794	832
Restricted							-	-	-
Richland Collegiate High School	6		1,900				1,906	1,961	(55)
Subtotal:	21,591	4,486	201,618				227,695	157,503	70,192
<i>Plant Funds:</i>									
Unexpended	5,293	52,303					57,596	43,335	14,261
Retirement of Indebtedness				9,034			9,034		9,034
Investment in Plant						288,215	288,215	285,086	3,129
Loan Fund					439		439	440	(1)
Quasi-Endowment Fund		5,552					5,552	5,241	311
TOTAL FUND BALANCES	\$26,884	\$62,341	\$201,618	\$9,034	\$439	\$288,215	\$588,531	\$491,605	\$96,926

Fund Balances by Type - All Funds

May 31, 2014



Fund Balances by Fund Group - All Funds

May 31, 2014

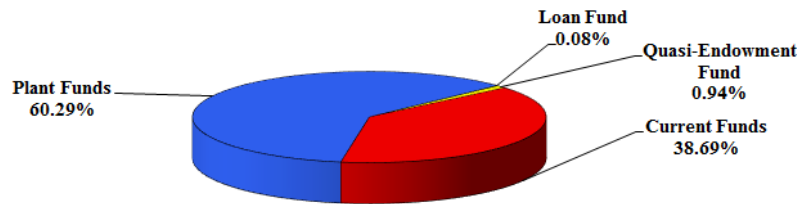


Figure 3 - Fund Balances By Type & Fund Group

Dallas County Community College District
Combined Current Funds Revenues, Expenditures, and Transfers (Unaudited)
May 31, 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 May 2013</i>	<i>Total May 2012</i>
REVENUES:							
State Appropriations	\$62,341		\$15,320	\$2,291	\$79,952	\$78,919	\$79,898
Tuition & Charges - Credit	90,568				90,568	87,611	82,341
Tuition & Charges - Non-Credit	10,564				10,564	10,120	10,378
Total Tuition & Charges	101,132				101,132	97,731	92,719
Ad Valorem Taxes	176,277				176,277	158,515	119,450
Investment Income	4,029	542		46	4,617	(10)	1,521
Contracts & Grants	1,008	14	73,694		74,716	75,783	75,754
Other	1,382			1	1,383	1,706	1,449
Auxiliary Enterprises		2,964			2,964	3,041	3,341
TOTAL REVENUES	\$346,169	\$3,520	\$89,014	\$2,338	\$441,041	\$415,685	\$374,132
EXPENDITURES:							
Instruction and Academic Support	\$139,184		\$15,977	\$1,298	\$156,459	\$152,148	\$142,099
Public Service	3,799		5,050	235	9,084	9,881	8,299
Student Services	26,530		4,036	350	30,916	28,904	25,783
Institutional Support	44,954		6,034	499	51,487	50,864	48,957
Operation and Maintenance of Plant	23,273			11	23,284	24,588	23,765
Financial Aid	10,099		59,688		69,787	67,918	70,670
Auxiliary Enterprises		6,469			6,469	6,486	7,111
Mandatory Transfers	(6,656)		1,701		(4,955)	(4,370)	(3,193)
TOTAL EXPENDITURES & MANDATORY TRANSFERS	\$254,495	\$6,469	\$89,084	\$2,393	\$352,441	\$345,159	\$329,877
<i>Other Transfers and Additions, net</i>	(22,259)	3,781	70		(18,408)	(13,225)	726
NET INCREASE in FUND BALANCE	\$69,415	\$832		(\$55)	\$70,192	\$57,301	\$44,981

Current Unrestricted Revenues
as of May 31, 2014

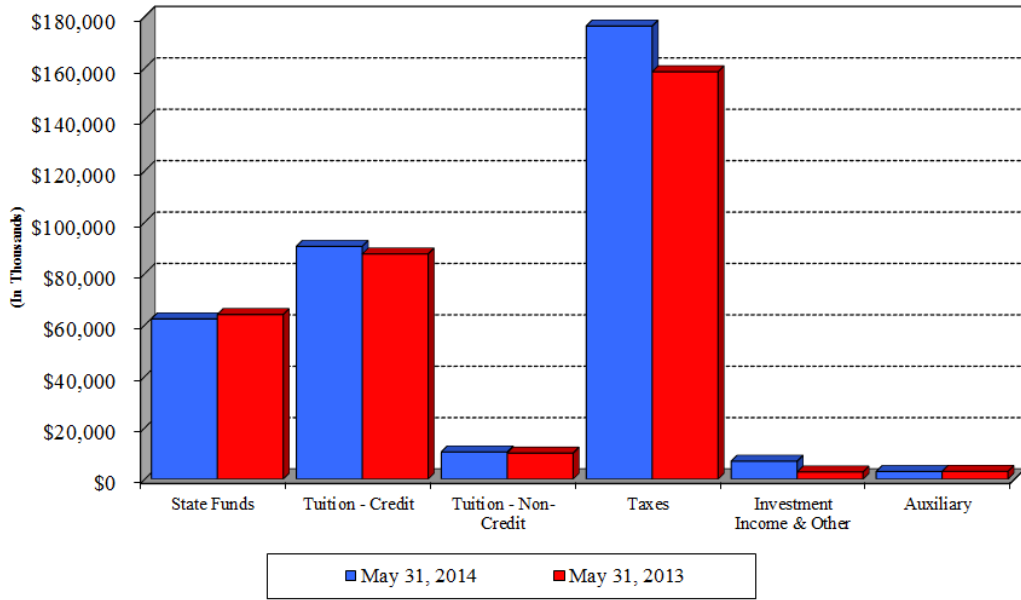


Figure 4 - Current Unrestricted Revenues

Current Unrestricted Expenditures
as of May 31, 2014

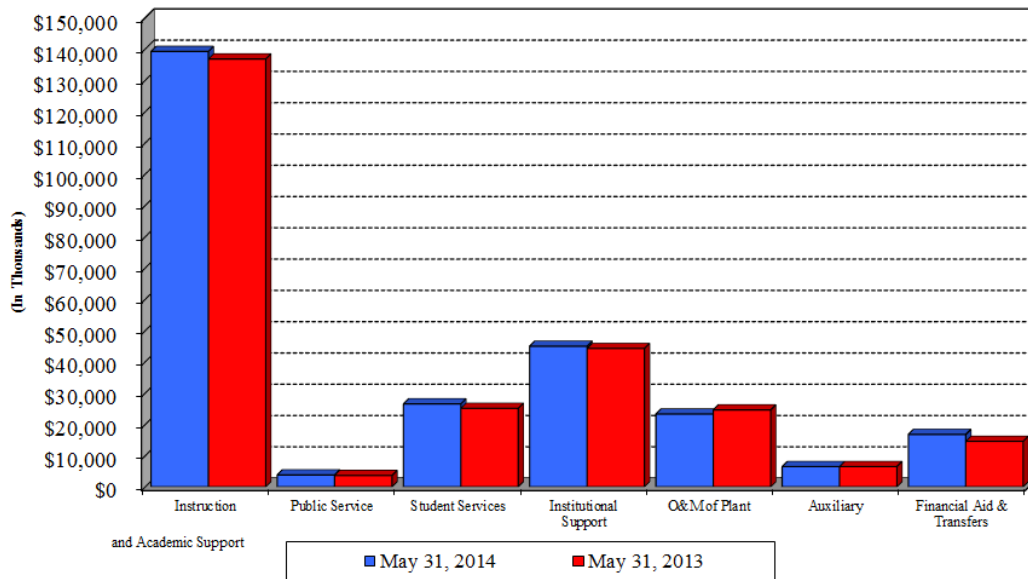


Figure 5 - Current Unrestricted Expenditures