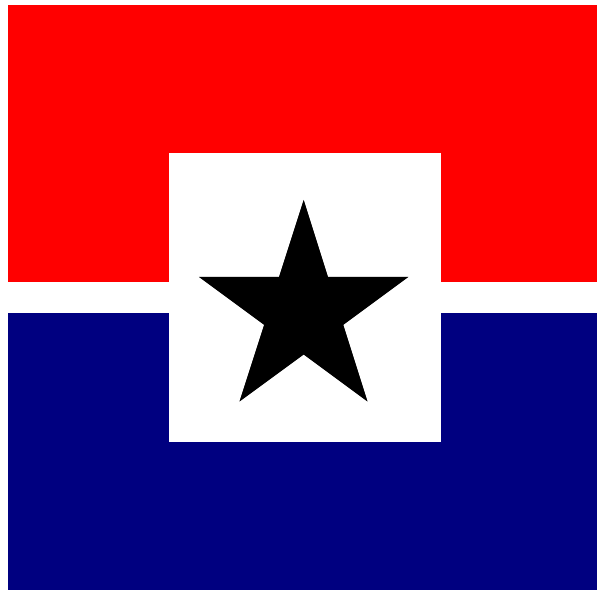


# **DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**



## **Financial Statements**

*As of May 31, 2016*

*Dallas County Community College District  
 Combined Balance Sheet (Unaudited)  
 May 31, 2016  
 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 08/31/15</i>	<i>Total May 2015</i>
<b><u>ASSETS:</u></b>							
Cash and Cash Equivalents	\$100,794	\$29,500	\$1,777	(\$1,641)	\$130,430	\$143,940	\$140,165
Receivables, Net	27,606	551		200	28,357	47,806	13,695
Inventories and Other Assets	13,656	62		12	13,730	13,387	3,058
Due From Other Funds		52			52	56	-
Investments	208,696	49,543		7,386	265,625	192,479	237,029
Property, Plant, and Equipment		625,279			625,279	639,354	633,949
<b>TOTAL ASSETS</b>	<b>\$350,752</b>	<b>\$704,987</b>	<b>\$1,777</b>	<b>\$5,957</b>	<b>\$1,063,473</b>	<b>\$1,037,022</b>	<b>\$1,027,896</b>
<b><u>LIABILITIES:</u></b>							
Accounts Payable and Accrued Liabilities	99,276	12,579	127		111,982	127,336	40,539
Due to Other Funds		52			52	56	-
Deposits and Deferred Revenues	24,242		1,522	133	25,897	53,867	13,179
Notes Payable					-	-	-
Bonds Payable		303,215			303,215	336,670	336,670
<b>TOTAL LIABILITIES</b>	<b>\$123,518</b>	<b>\$315,846</b>	<b>\$1,649</b>	<b>\$133</b>	<b>\$441,146</b>	<b>\$517,929</b>	<b>\$390,388</b>
<b><u>FUND BALANCES:</u></b>							
<b><u>Current Funds:</u></b>							
Operating	\$203,562				\$203,562	\$123,897	\$233,503
Auxiliary	20,926				20,926	18,067	20,995
Restricted							
Richland Collegiate High School	2,746				2,746	2,176	2,079
<b><u>Plant Funds:</u></b>							
Unexpended		66,777			66,777	62,637	66,453
Retirement of Indebtedness		299			299	3,948	11,038
Investment in Plant		322,065			322,065	302,684	297,279
Loan Fund			128		128	128	447
Quasi-Endowment Fund				5,824	5,824	5,556	5,714
<b>TOTAL FUND BALANCES</b>	<b>\$227,234</b>	<b>\$389,141</b>	<b>\$128</b>	<b>\$5,824</b>	<b>\$622,327</b>	<b>\$519,093</b>	<b>\$637,508</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$350,752</b>	<b>\$704,987</b>	<b>\$1,777</b>	<b>\$5,957</b>	<b>\$1,063,473</b>	<b>\$1,037,022</b>	<b>\$1,027,896</b>

***Combined Assets***  
As of May 31, 2016

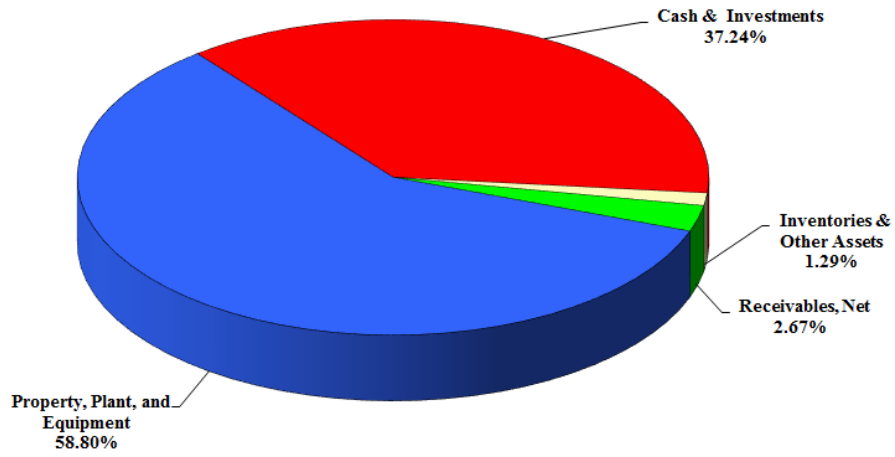


Figure 1 - Combined Assets

***Combined Liabilities and Fund Balances***  
As of May 31, 2016

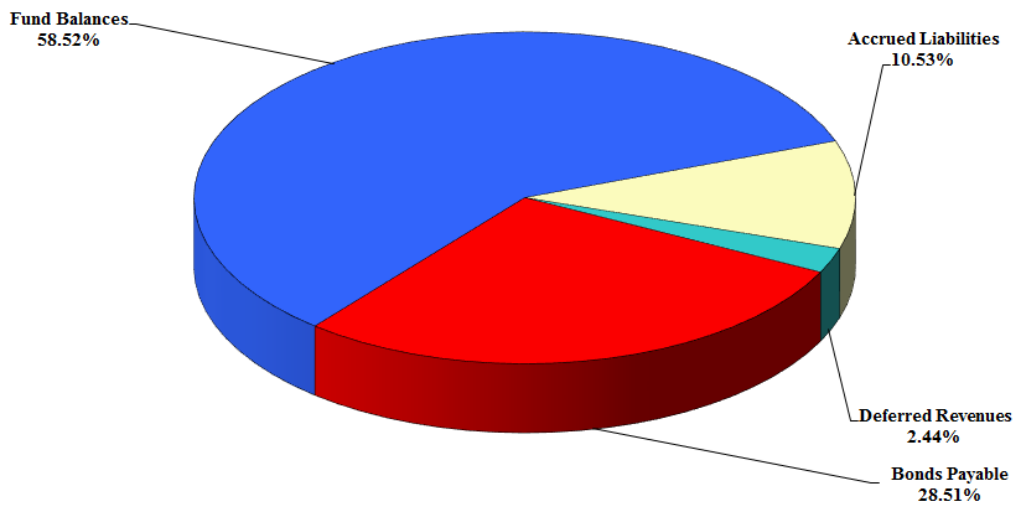


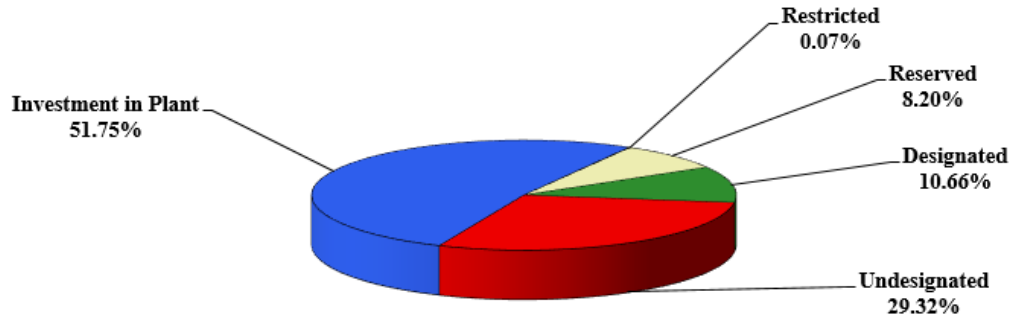
Figure 2 - Combined Liabilities and Fund Balances

*Dallas County Community College District*  
*Schedule of Fund Balance (Unaudited)*  
*May 31, 2016*  
*With Comparative Totals (000's)*

	Unrestricted			Restricted		Net Investment in Plant	Total- Current Month	Fiscal Year Ending 08/31/15	Net Change Increase/ (Decrease)
	Reserved	Designated	Undesignated	Debt Service	Other				
<b><u>FUND BALANCES:</u></b>									
<b><i>Current Funds:</i></b>									
Operating	\$39,689	\$4,484	\$159,389				\$203,562	\$123,897	\$79,665
Auxiliary	320	2	20,604				20,926	18,067	2,859
Restricted							-	-	-
Richland Collegiate High School	269		2,477				2,746	2,176	570
<i>Subtotal:</i>	40,278	4,486	182,470				227,234	144,140	83,094
<b><i>Plant Funds:</i></b>									
Unexpended	10,721	56,057	(1)				66,777	62,637	4,140
Retirement of Indebtedness				299			299	3,948	(3,649)
Investment in Plant						322,065	322,065	302,684	19,381
Loan Fund					128		128	128	
Quasi-Endowment Fund		5,824					5,824	5,556	268
<b>TOTAL FUND BALANCES</b>	<b>\$50,999</b>	<b>\$66,367</b>	<b>\$182,469</b>	<b>\$299</b>	<b>\$128</b>	<b>\$322,065</b>	<b>\$622,327</b>	<b>\$519,093</b>	<b>\$103,234</b>

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

May 31, 2016



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

May 31, 2016

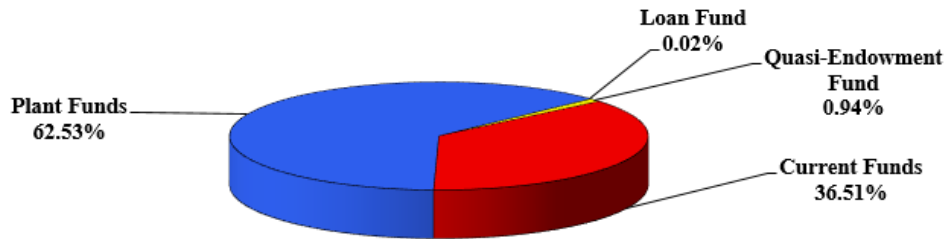


Figure 3 - Fund Balances By Type & Fund Group

*Dallas County Community College District*  
*Combined Current Funds Revenues, Expenditures, and Transfers (Unaudited)*  
*May 31, 2016*  
*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 2015</i>	<i>Total May 2014</i>
<b><i>REVENUES:</i></b>							
State Appropriations	\$61,255		\$18,356	\$2,736	\$82,347	\$80,837	\$79,952
Tuition & Charges - Credit	106,231				106,231	96,539	90,568
Tuition & Charges - Non-Credit	12,032				12,032	12,588	10,564
Total Tuition & Charges	118,263				118,263	109,127	101,132
Ad Valorem Taxes	202,966				202,966	187,876	176,277
Investment Income	1,783	188		17	1,988	3,022	4,617
Contracts & Grants	1,590	17	66,686		68,293	74,271	74,716
Other	1,422				1,422	1,527	1,383
Auxiliary Enterprises		1,606			1,606	3,245	2,964
<b>TOTAL REVENUES</b>	<b>\$387,279</b>	<b>\$1,811</b>	<b>\$85,042</b>	<b>\$2,753</b>	<b>\$476,885</b>	<b>\$459,905</b>	<b>\$441,041</b>
<b><i>EXPENDITURES:</i></b>							
Instruction and Academic Support	\$144,250		\$21,885	\$997	\$167,132	\$165,514	\$156,459
Public Service	4,362		5,428	257	10,047	8,254	9,084
Student Services	25,185		4,420	360	29,965	33,341	30,916
Institutional Support	63,832		6,307	569	70,708	55,639	51,487
Operation and Maintenance of Plant	28,265				28,265	24,363	23,284
Financial Aid	14,057		49,740		63,797	68,244	69,787
Auxiliary Enterprises		6,668			6,668	6,354	6,469
Mandatory Transfers	(6,972)		2,613		(4,359)	(4,866)	(4,955)
<b>TOTAL EXPENDITURES &amp; MANDATORY TRANSFERS</b>	<b>\$286,923</b>	<b>\$6,668</b>	<b>\$85,167</b>	<b>\$2,183</b>	<b>\$380,941</b>	<b>\$366,575</b>	<b>\$352,441</b>
<i>Other Transfers and Additions, net</i>	(20,691)	7,716	125		(12,850)	(20,062)	(18,408)
<b>NET INCREASE in FUND BALANCE</b>	<b>\$79,665</b>	<b>\$2,859</b>		<b>\$570</b>	<b>\$83,094</b>	<b>\$73,268</b>	<b>\$70,192</b>

**Current Unrestricted Revenues**  
as of May 31, 2016

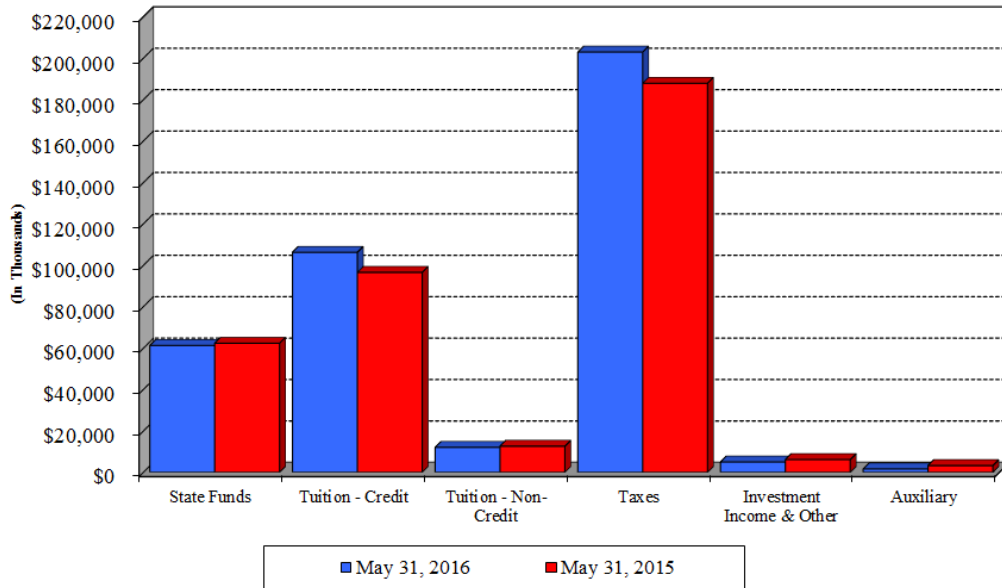


Figure 4 - Current Unrestricted Revenues

**Current Unrestricted Expenditures**  
as of May 31, 2016

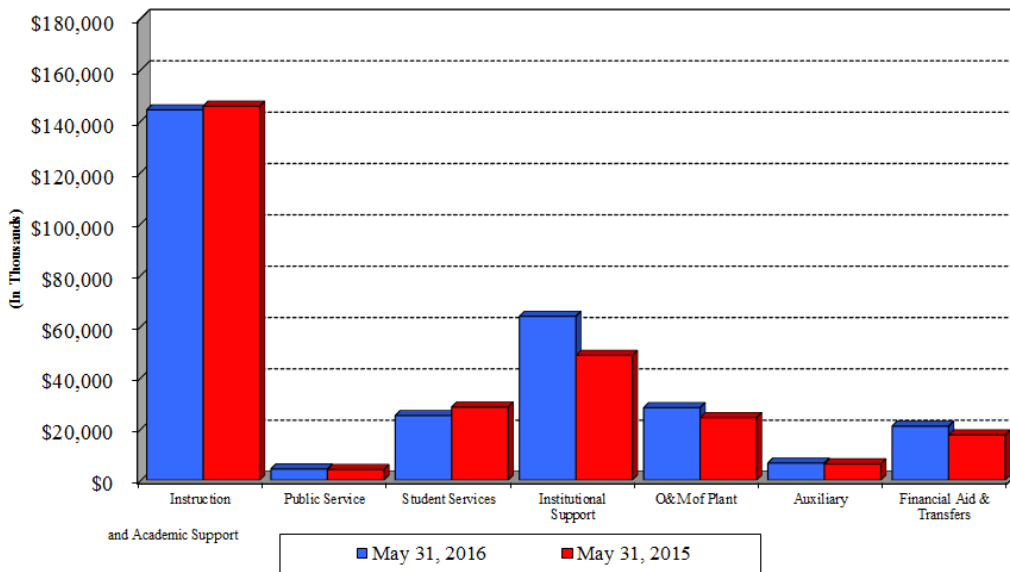


Figure 5 - Current Unrestricted Expenditures