

Collin County Community College District

All Funds

Revenues and Expenses

For the Period Ending

August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations	\$ 35,500,001	\$ 35,512,154	100.0 %	\$ 33,744,731	\$ 33,739,731	100.0 %
Tuition and Fees	40,944,982	41,741,980	101.9 %	41,006,000	37,667,863	91.9 %
Scholarship allowances	(5,500,000)	(7,656,607)	139.2 %	(5,147,000)	(5,147,004)	100.0 %
Taxes for Current Operations	96,000,000	97,235,624	101.3 %	85,560,000	87,683,889	102.5 %
Investment Income	1,096,000	2,509,359	229.0 %	825,000	1,404,067	170.2 %
Miscellaneous	1,823,604	2,003,131	109.8 %	1,247,000	1,648,653	132.2 %
Auxiliary Enterprises-Sales/Services	1,756,720	1,970,718	112.2 %	2,650,123	2,158,297	81.4 %
Building Fund	360,000	1,548,742	430.2 %	560,000	4,576,029	817.1 %
Stabilization Fund	150,000	343,982	229.3 %	-	-	-
Total Unrestricted	171,981,307	175,209,083	101.9 %	160,445,854	163,731,524	102.0 %
Restricted						
Grants and Contracts	32,885,991	30,704,512	93.4 %	33,736,356	25,399,054	75.3 %
State Allocation-On-Behalf Benefits	7,365,661	7,562,526	102.7 %	6,665,110	7,120,231	106.8 %
Debt Service- General Obligation Bonds	3,165,000	5,388,032	170.2 %	3,442,600	3,423,251	99.4 %
Total Restricted	43,416,652	43,655,070	100.5 %	43,844,066	35,942,537	82.0 %
Transfers						
Transfer to Stabilization and Startup Fund	20,000,000	20,000,000	100.0 %	-	-	-
Transfer to Auxiliary Fund-Childcare	-	-	-	308,379	340,861	110.5 %
Transfer to Aux-Athletics	215,000	181,534	0.0 %	-	-	-
Transfer to Grant Fund-Matching	112,735	104,871	93.0 %	94,248	87,623	93.0 %
Transfer Aux. Student Activity to CUF	-	197,326	-	-	-	-
Transfer to Building Fund	60,000,000	57,036,711	95.1 %	14,200,000	14,200,000	100.0 %
Total Transfers	80,327,735	77,520,442	96.5 %	14,602,627	14,628,484	100.2 %
Total Revenues and Transfers	\$ 295,725,694	\$ 296,384,595	100.2 %	\$ 218,892,547	\$ 214,302,545	97.9 %
Expenses						
Unrestricted						
Instruction	\$ 70,733,512	\$ 69,564,667	98.3 %	\$ 72,972,487	\$ 66,087,238	90.6 %
Public Service	113,724	18,152	16.0 %	284,542	166,060	58.4 %
Academic Support	13,871,204	12,857,537	92.7 %	12,558,651	11,090,869	88.3 %
Student Services	16,964,379	13,939,525	82.2 %	14,036,385	11,617,242	82.8 %
Institutional Support	40,865,073	27,767,482	67.9 %	39,933,601	25,867,890	64.8 %
Operation and Maintenance of Plant	14,634,178	13,485,730	92.2 %	13,741,870	12,985,866	94.5 %
Revenue Bonds - 2008	1,111,261	1,108,551	99.8 %	1,113,337	1,110,701	99.8 %
Auxiliary Enterprises	2,384,897	2,170,567	91.0 %	3,953,289	3,146,322	79.6 %
Building Fund	38,173,508	24,491,859	64.2 %	48,062,000	32,519,614	67.7 %
2018 Limited Tax Series Bonds	-	12,028,989	-	-	-	-
Scholarship allowances	(5,500,000)	(7,656,607)	139.2 %	(5,147,000)	(5,147,004)	100.0 %
Total Unrestricted Expenses	193,351,736	169,776,451	87.8 %	201,509,162	159,444,797	79.1 %
Restricted						
Grants and Contracts-Scholarships	35,209,625	30,984,290	88.0 %	35,218,342	25,054,452	71.1 %
Debt Service	5,373,211	6,393,889	119.0 %	3,052,675	3,006,202	98.5 %
State Allocation-On-Behalf Benefits	7,365,661	7,562,526	102.7 %	6,665,110	7,120,231	106.8 %
Total Restricted Expenses	47,948,497	44,940,704	93.7 %	44,936,127	35,180,885	78.3 %
Other Transfers/Reserves						
Mandatory Transfers - Grants	112,735	104,871	93.0 %	94,248	87,623	93.0 %
Non-Mandatory Transfers - Auxiliary/Athletics	215,000	181,534	84.4 %	-	-	-
Non-Mandatory Transfers - Stabilization and Startup Fund	20,000,000	20,000,000	100.0 %	-	-	-
Non-Mandatory Transfers - Childcare	-	-	-	308,379	340,861	110.5 %
Non-Mandatory Transfers - Other	-	291,372	-	14,200,000	14,200,000	100.0 %
Reserves-Supplemental	911,156	-	0.0 %	1,497,774	-	0.0 %
Transfer - 2018 Limited Tax Series Bonds	60,000,000	57,036,711	95.1 %	-	-	-
Total Other Transfer/Reserves	81,238,891	77,614,488	95.5 %	16,100,401	14,628,484	90.9 %
Other Expenses/Adjustments						
Depreciation	9,157,386	9,053,254	98.9 %	8,392,630	8,788,326	104.7 %
Capitalized Expenses-Operating/Aux/Restricted	(2,972,195)	(2,160,007)	72.7 %	(2,095,162)	(2,378,974)	113.5 %
Capitalized Expenses-Building Fund	(35,023,269)	(33,199,753)	94.8 %	(44,471,582)	(32,433,416)	72.9 %
Bond Principal-GO	(2,425,000)	(2,425,000)	100.0 %	(2,320,000)	(2,320,000)	100.0 %
Bond Principal-Revenue	(1,095,000)	(1,095,000)	100.0 %	(1,065,000)	(1,065,000)	100.0 %
Total Other Expenses	(32,358,078)	(29,826,506)	92.2 %	8,392,630	(29,409,064)	(350.4)%
Total Expenses and Transfers	331,696,510	262,505,137	79.1 %	270,938,320	179,845,103	66.4 %
Excess (Deficit) of Revenues Over Expenses	(35,970,816)	33,879,458	(94.2)%	(52,045,773)	34,457,442	(66.2)%
Total Expenses and Change to Net Position	\$ 295,725,694	\$ 296,384,595	100.2 %	\$ 218,892,547	\$ 214,302,545	97.9 %

Collin County Community College District
 Current Unrestricted Funds
 Revenues and Expenses
 For the Period Ending
 August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 35,500,001	\$ 35,512,154	100.0 %	\$ 33,744,731	\$ 33,739,731	100.0 %
Tuition and Fees (net of discounts)	40,944,982	41,741,980	101.9 %	35,859,000	37,667,863	105.0 %
Scholarship Allowances	(5,500,000)	(7,656,607)	139.2 %	(5,147,000)	(5,147,004)	100.0 %
Taxes for Current Operations	96,000,000	97,235,624	101.3 %	85,560,000	87,683,889	102.5 %
Investment Income	1,096,000	2,509,359	229.0 %	825,000	1,404,067	170.2 %
Miscellaneous	1,823,604	2,200,457	120.7 %	1,239,000	1,648,653	133.1 %
Total Revenues	\$ 169,864,587	\$ 171,542,967	101.0 %	\$ 152,080,731	\$ 156,997,199	103.2 %
Expenses						
Instruction	\$ 70,733,512	\$ 69,564,667	98.3 %	\$ 72,972,487	\$ 66,087,238	90.6 %
Public Service	113,724	18,152	16.0 %	284,542	166,060	58.4 %
Academic Support	13,871,204	12,798,898	92.3 %	12,558,651	11,090,869	88.3 %
Student Services	16,964,379	13,939,525	82.2 %	14,036,385	11,617,242	82.8 %
Institutional Support	40,865,073	27,760,032	67.9 %	39,933,601	25,913,591	64.9 %
Plant Operations & Maintenance	14,634,178	13,229,045	90.4 %	13,741,870	12,985,866	94.5 %
Scholarship Allowances	(5,500,000)	(7,656,607)	139.2 %	(5,147,000)	(5,147,004)	100.0 %
Total Unrestricted Expenses	157,182,070	129,653,712	82.5 %	148,380,536	122,713,862	82.7 %
Transfers						
Non-Mandatory:						
Stabilization and Startup	20,000,000	20,000,000	100.0 %	-	-	-
Building Fund	-	-	-	14,200,000	14,200,000	100.0 %
Non-Mandatory Transfers - Athletics	215,000	181,534	84.4 %	308,379	340,861	110.5 %
Mandatory:						
Grants and Contracts	95,725	104,871	109.6 %	94,248	87,623	93.0 %
Total Transfers	20,310,725	20,286,405	99.9 %	14,602,627	14,628,484	100.2 %
Reserves						
Reserves for Supplemental	911,156	-	0.0 %	1,497,774	-	0.0 %
Total Reserves	911,156	-	0.0 %	1,497,774	-	0.0 %
Other Expenses and adjustments						
Depreciation	9,157,386	9,053,254	98.9 %	8,392,630	8,788,326	104.7 %
Capitalized Expenses	(2,185,602)	(1,788,794)	81.8 %	(2,095,162)	(1,859,207)	88.7 %
Total Other Expenses	6,971,784	7,264,460	104.2 %	6,297,468	6,929,119	110.0 %
Total Expenses, Transfers, and Reserves	185,375,735	157,204,576	84.8 %	172,873,567	144,271,465	83.5 %
Excess (Deficit) of Revenues Over Expenses	(15,511,148)	14,338,391	(92.4)%	(20,792,836)	12,725,734	(61.2)%
Total Expenses and Change to Net Position	\$ 169,864,587	\$ 171,542,967	101.0 %	\$ 152,080,731	\$ 156,997,199	103.2 %

Collin County Community College District
 Auxiliary Funds
 Revenues and Expenses
 For the Period Ending
 August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues Plus Transfers In						
Barnes & Noble Commission	\$ 675,000	\$ 853,467	126.4 %	\$ 600,000	\$ 535,863	89.3 %
Food services	628,750	696,569	110.8 %	530,653	352,818	66.5 %
Child Development Lab	-	-	-	499,801	521,418	104.3 %
Rentals-facilities, cell towers	280,480	280,095	99.9 %	280,480	288,630	102.9 %
Student activities (moved to unrestricted in 2017-18)	-	-	-	571,692	580,932	101.6 %
Print Shop/Copier	138,000	127,242	92.2 %	415,266	134,887	32.5 %
Miscellaneous	34,490	13,344	38.7 %	102,032	84,611	82.9 %
Transfer-in CUF (SAFAC) to Aux	215,000	181,534	84.4 %	-	-	-
Total	\$ 1,971,720	\$ 2,152,252	109.2 %	\$ 2,999,924	\$ 2,499,158	83.3 %
Expenses						
Salaries	\$ 783,301	\$ 734,730	93.8 %	\$ 955,709	\$ 883,496	92.4 %
Benefits	152,373	138,538	90.9 %	250,054	207,622	83.0 %
Supplies	101,927	80,306	78.8 %	238,600	137,065	57.4 %
Operating expenses	703,559	548,136	77.9 %	1,044,762	912,682	87.4 %
Travel	5,788	4,270	73.8 %	(704)	7,379	(1048.1)%
Capital/non-capital	31,568	18,035	57.1 %	194,440	177,373	91.2 %
Contracted services	372,474	300,452	80.7 %	664,177	454,188	68.4 %
Scholarships	428,600	346,101	80.8 %	428,833	366,517	85.5 %
Total Expenses	2,579,590	2,170,567	84.1 %	3,775,871	3,146,322	83.3 %
Transfers/Reserves						
Transfer Out-Aux to CUF (SAFAC)	-	291,372	-	-	-	-
Reserves	20,307	-	0.0 %	65,331	-	0.0 %
Total Expenses & Transfers	2,599,897	2,461,939	94.7 %	3,841,202	3,146,322	81.9 %
Other Expenses/Adjustments						
Capitalized expenses	19,366	(10,663)	(55.1)%	115,105	(107,747)	(93.6)%
Excess (Deficit) of Revenues Over Expenses	(647,543)	(320,350)	49.5 %	(956,383)	(539,418)	56.4 %
Total Expenses and Change in Net Position	\$ 1,952,354	\$ 2,141,589	109.7 %	\$ 2,884,819	\$ 2,499,158	86.6 %

Collin County Community College District
 Stabilization and Startup Fund
 Revenues and Expenses
 For the Period Ending
 August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 150,000	\$ 343,982	229.3 %	\$ -	\$ -	-
Transfer In-Unrestricted to Stabilization and Startup Fund	20,000,000	20,000,000	100.0 %	-	-	-
Total Revenues and Transfers	\$ 20,150,000	\$ 20,343,982	101.0 %	\$ -	\$ -	-
Expenses and Transfers						
Academic Support	\$ 275,740	58,639	21.3 %	\$ -	\$ -	-
Facilities/Plant Operations	108,000	256,685	237.7 %	-	-	-
Total Expenses and Transfers	\$ 383,740	\$ 315,325	82.2 %	\$ -	\$ -	-
Excess (Deficit) Revenues over Expenses	19,766,260	20,028,657	101.3 %	-	-	-
Total Expenses and Change to Net Position	\$ 20,150,000	\$ 20,343,982	101.0 %	\$ -	\$ -	-

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Collin County Community College District
 Building Fund
 Revenues and Expenses
 For the Period Ending
 August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues						
TIF Payment-City of Frisco/Gifts	\$ -	\$ -	-	\$ 200,000	\$ 3,820,000	1910.0 %
Investment Income	360,000	1,548,742	430.2 %	360,000	756,029	210.0 %
Total Revenues	<u>360,000</u>	<u>1,548,742</u>	430.2 %	<u>560,000</u>	<u>4,576,029</u>	817.1 %
Transfers						
Transfer from Current Unrestricted	-	-	-	14,200,000	14,200,000	100.0 %
Transfer from 2018 Limited Tax Series Bonds	60,000,000	57,036,711	95.1 %	-	-	-
Total Revenues and Transfers	<u>\$ 60,000,000</u>	<u>\$ 58,585,453</u>	97.6 %	<u>\$ 14,760,000</u>	<u>\$ 18,776,029</u>	127.2 %
Expenses						
Health Science Center (HSC)						
Construction	\$ -	\$ -	-	\$ 5,630	\$ (372,428)	(6615.1)%
Non-Capital Equipment and Supplies	5,980	5,980	100.0 %	13,850	29,365	212.0 %
Total Expenses-HSC	<u>5,980</u>	<u>5,980</u>	100.0 %	<u>19,480</u>	<u>(343,063)</u>	(1761.1)%
Public Safety Training Center (PSTC)						
Construction	16,229,654	13,739,905	84.7 %	25,204,658	13,979,273	55.5 %
Architect and Professional Svcs	1,340,365	939,692	70.1 %	963,535	154,964	16.1 %
Non-Capital Equipment and Supplies	798,286	691,168	86.6 %	38,177	35,471	92.9 %
Total Expenses- PSTC	<u>18,368,305</u>	<u>15,370,766</u>	83.7 %	<u>26,206,370</u>	<u>14,169,708</u>	54.1 %
Wylie Campus						
Land	1,766,183	1,634,934	92.6 %	2,806,244	6,850,353	244.1 %
Architect and Professional Svcs	6,033,477	3,667,492	60.8 %	2,537,333	571,508	22.5 %
Noncapital expenses	6,202	3,894	62.8 %	24,637	16,185	65.7 %
Farmersville					144	
Total Expenses-Wylie	<u>7,805,862</u>	<u>5,306,320</u>	68.0 %	<u>5,393,714</u>	<u>7,438,046</u>	137.9 %
Collin Technical Training Center						
Land	11	10	94.8 %	10,699,155	10,661,729	99.7 %
Architect and Professional Svcs	6,886,283	3,798,873	55.2 %	1,243,521	588,017	47.3 %
Noncapital expenses	27,727	4,021	14.5 %	13,610	5,032	37.0 %
	<u>9,479,445</u>	<u>3,802,904</u>	40.1 %	<u>11,956,286</u>	<u>11,254,778</u>	94.1 %
Police Headquarters						
Capital Expenses	-	1,655				
Land Purchase						
Celina	35,887	3,501	9.8 %	500,000	144	0.0 %
Farmersville	35,887	733	2.0 %	486,150	-	0.0 %
Total Land Purchases	<u>71,774</u>	<u>4,234</u>	5.9 %	<u>986,150</u>	<u>144</u>	0.0 %
Total Expenses and transfers-All Bldg Fund	<u>35,731,366</u>	<u>24,491,859</u>	68.5 %	<u>44,562,000</u>	<u>32,519,614</u>	73.0 %
Capitalized Expenses	<u>(35,023,269)</u>	<u>(23,784,434)</u>	67.9 %	<u>(44,471,582)</u>	<u>(32,433,416)</u>	72.9 %
Total Expenses less Capitalized Expenses	<u>708,097</u>	<u>707,426</u>	99.9 %	<u>90,418</u>	<u>86,198</u>	95.3 %
Excess (Deficit) Revenues over Expenses	<u>59,291,903</u>	<u>57,878,028</u>	97.6 %	<u>14,669,582</u>	<u>18,689,831</u>	127.4 %
Total Expenses and Change to Net Position	<u>\$ 60,000,000</u>	<u>\$ 58,585,453</u>	97.6 %	<u>\$ 14,760,000</u>	<u>\$ 18,776,029</u>	127.2 %

Collin County Community College District
 Restricted Fund
 Revenues and Expenses
 For the Period Ending
 August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 26,623,224	\$ 25,024,340	94.0 %	\$ 28,350,342	\$ 21,012,811	74.1 %
State	11,208,883	11,174,665	99.7 %	10,357,001	9,547,087	92.2 %
Local/Private	2,419,545	2,068,034	85.5 %	1,868,546	1,959,387	104.9 %
Total Restricted Revenues	40,251,652	38,267,038	95.1 %	40,575,889	32,519,285	80.1 %
Matching	112,735	104,871	93.0 %	94,248	87,623	93.0 %
Total Revenues and Matching	\$ 40,364,387	\$ 38,371,909	95.1 %	\$ 40,670,137	\$ 32,606,908	80.2 %
Expenses						
Instruction	\$ 6,322,043	\$ 5,594,632	88.5 %	\$ 5,249,369	\$ 5,555,729	105.8 %
Public Service	612,483	512,438	83.7 %	684,225	535,268	78.2 %
Academic Support	3,333,256	2,105,596	63.2 %	3,965,967	1,500,998	37.8 %
Student Services	1,814,466	1,743,295	96.1 %	2,586,429	1,562,687	60.4 %
Institutional Support	1,357,264	2,174,089	160.2 %	1,598,401	1,016,619	63.6 %
Scholarships and Fellowships	26,815,812	26,416,765	98.5 %	27,084,339	22,003,382	81.2 %
Total Restricted Expenses	40,255,324	38,546,816	95.8 %	41,168,730	32,174,683	78.2 %
Other Expenses and Adjustments						
Capitalized expenses	(767,227)	(347,429)	45.3 %	(842,979)	(412,020)	48.9 %
Excess Revenue (Deficit) over Expenses	109,063	172,522	158.2 %	(498,593)	844,245	(169.3)%
Total Expenses and Change to Net Position	\$ 40,364,387	\$ 38,719,337	95.9 %	\$ 40,670,137	\$ 33,018,928	81.2 %

Collin County Community College District
Debt Service
Revenues and Expenses
For the Period Ending
August 31, 2018 and 2017

	Aug 2018 (100% Elapsed)			Aug 2017 (100% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,150,000	\$ 3,414,038	108.4 %	\$ 3,440,000	\$ 3,406,830	99.0 %
Investment Income	15,000	1,956,649	13044.3 %	2,600	16,422	631.6 %
Miscellaneous Income		17,344				
Total Revenue	<u>3,165,000</u>	<u>5,388,032</u>	170.2 %	<u>3,442,600</u>	<u>3,423,251</u>	99.4 %
Expenses						
2018 Series General Obligation Bonds						
Bond Principal	\$ -	\$ -	-	\$ -	\$ -	-
Bond Interest	-	3,375,661	-	-	-	-
2010 Series General Obligation Bonds						
Bond Principal	\$ 2,425,000	\$ 2,425,000	100.0 %	\$ 2,320,000	\$ 2,320,000	100.0 %
Bond Interest	639,875	593,227	92.7 %	732,675	3,006,202	410.3 %
Total Expenses	<u>3,064,875</u>	<u>6,393,889</u>	208.6 %	<u>3,052,675</u>	<u>5,326,202</u>	174.5 %
Principal payment	<u>(3,520,000)</u>	<u>(2,425,000)</u>	68.9 %	<u>(3,385,000)</u>	<u>(2,320,000)</u>	68.5 %
Excess (Deficit)Revenues over Expenses	3,620,125	1,419,143	39.2 %	3,774,925	417,049	11.0 %
Total Expenses and Change to Net Position	<u>\$ 6,685,000</u>	<u>\$ 5,388,032</u>	80.6 %	<u>\$ 6,827,600</u>	<u>\$ 3,423,251</u>	50.1 %