

Collin College
Statement of Net Position
July 31

| | 2019 | 2018 |
|---|-----------------------|-----------------------|
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | \$ 252,871,812 | \$ 208,482,052 |
| Short term investments | 175,398,323 | 305,121,582 |
| Accounts receivable (net of allowance for bad debt) | 9,424,720 | 7,355,807 |
| Tax receivable (net of allowance for bad debt) | 574,717 | 663,613 |
| Inventories | 5,977 | 12,208 |
| Prepaid expenses | 682,764 | 636,761 |
| Total current assets | 438,958,314 | 522,272,023 |
| Noncurrent assets | | |
| Long term investments | 25,000,000 | 11,042,984 |
| Capital assets, net | | |
| Not subject to depreciation | 192,209,275 | 89,034,554 |
| Subject to depreciation | 276,362,943 | 251,595,658 |
| Total noncurrent assets | 493,572,219 | 351,673,195 |
| Total assets | \$ 932,530,532 | \$ 873,945,218 |
| Deferred outflows related to pensions and OPEB | \$ 8,955,023 | \$ 7,082,702 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable | \$ 17,133,739 | \$ 2,332,163 |
| Accrued liabilities | 4,692,018 | 168,344 |
| Funds held for others | 433,964 | 433,226 |
| Unearned revenue | 17,079,754 | 15,190,472 |
| Accrued compensable absences payable | 119,639 | 148,438 |
| Bonds payable - current portion | 6,970,000 | 6,865,000 |
| Total current liabilities | 46,429,114 | 25,137,643 |
| Noncurrent liabilities | | |
| Accrued compensable absences payable | 1,096,283 | 914,041 |
| Pension liability | 19,684,288 | 21,234,239 |
| OPEB liability | 31,319,220 | - |
| Bonds payable | 257,418,553 | 260,287,198 |
| Total noncurrent liabilities | 309,518,344 | 282,435,478 |
| Total liabilities | \$ 355,947,458 | \$ 307,573,121 |
| Deferred inflows related to pensions | \$ 7,845,059 | \$ 5,725,926 |
| Deferred inflows related to OPEB | \$ 6,924,831 | \$ - |
| Net position | | |
| Net investment in capital assets | \$ 387,545,537 | \$ 323,585,801 |
| Restricted for: | | |
| Expendable | | |
| Student aid/non-governmental grants and contracts | 1,595,683 | 1,142,932 |
| Reserve debt service | 13,177,261 | 5,746,193 |
| Unrestricted | 168,449,725 | 237,253,946 |
| Total net position | \$ 570,768,206 | \$ 567,728,873 |

Collin County Community College District
All Funds
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|---|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues | | | | | | |
| Unrestricted | | | | | | |
| State Appropriations-General Revenue | \$ 35,500,001 | \$ 32,137,810 | 90.5 % | \$ 35,500,001 | \$ 32,138,572 | 90.5 % |
| Tuition and Fees | 46,479,146 | 45,838,917 | 98.6 % | 40,944,982 | 41,681,146 | 101.8 % |
| Scholarship allowances | (5,500,000) | (5,041,667) | 91.7 % | (5,500,000) | (5,041,667) | 91.7 % |
| Taxes for Current Operations | 109,470,284 | 108,421,970 | 99.0 % | 96,000,000 | 97,019,294 | 101.1 % |
| Investment Income-Unrestricted Fund | 2,585,000 | 4,773,835 | 184.7 % | 1,096,000 | 2,242,299 | 204.6 % |
| Investment Income-Stabilization Fund | 950,000 | 677,642 | 71.3 % | 150,000 | 301,805 | 201.2 % |
| Investment Income-Building Fund | 1,500,000 | 2,424,403 | 161.6 % | 360,000 | 1,269,544 | 352.7 % |
| Miscellaneous - Unrestricted Fund | 1,638,441 | 2,685,097 | 163.9 % | 1,823,604 | 1,772,123 | 97.2 % |
| Miscellaneous - Debt Service Fund | - | - | - | - | 17,344 | - |
| Auxiliary Fund | 2,017,480 | 2,107,013 | 104.4 % | 1,750,710 | 1,824,953 | 104.2 % |
| Total Unrestricted | 194,640,352 | 194,025,021 | 99.7 % | 172,125,297 | 173,225,413 | 100.6 % |
| Restricted | | | | | | |
| Grants and Contracts | 33,510,953 | 29,123,118 | 86.9 % | 32,887,527 | 29,287,012 | 89.1 % |
| State Allocation-On-Behalf Benefits | 7,834,106 | 7,376,911 | 94.2 % | 7,365,661 | 6,885,776 | 93.5 % |
| Debt Service- General Obligation Bonds | 7,038,351 | 7,558,198 | 107.4 % | 255,473,337 | 4,975,241 | 1.9 % |
| Total Restricted | 48,383,410 | 44,058,227 | 91.1 % | 295,726,525 | 41,148,030 | 13.9 % |
| Transfers | | | | | | |
| Transfer in - Unrestricted to Stabilization and Startup Fd | 30,300,000 | 27,775,000 | 91.7 % | 20,000,000 | 20,000,000 | 100.0 % |
| Transfer in - Unrestricted (SAFAC) to Aux Fd | 220,000 | 169,365 | 77.0 % | 215,000 | 190,761 | 88.7 % |
| Transfer in - Unrestricted to Grant Fund - Matching | 103,138 | 90,405 | 87.7 % | 112,735 | 97,600 | 86.6 % |
| Transfer in - Aux Fd (Student Activity) to Unrestricted | - | - | - | - | 197,326 | - |
| Transfer in - Unrestricted to Debt Service Fund | 10,470,284 | 9,597,760 | 91.7 % | - | - | - |
| Transfer in - Stabilization and Startup to Debt Srvc Fd | 5,871,365 | 5,382,085 | 91.7 % | - | - | - |
| Transfer in - 2018 Limited Tax Series Bonds to Bdg Fd | - | - | - | 57,036,711 | 57,036,711 | 100.0 % |
| Total Transfers | 46,964,787 | 43,014,615 | 91.6 % | 77,364,446 | 77,522,398 | 100.2 % |
| Total Revenues and Transfers | \$ 289,988,549 | \$ 281,097,863 | 96.9 % | \$ 545,216,268 | \$ 291,895,840 | 53.5 % |
| Expenses | | | | | | |
| Unrestricted | | | | | | |
| Instruction | \$ 72,967,518 | \$ 69,384,145 | 95.1 % | \$ 69,178,683 | \$ 64,057,286 | 92.6 % |
| Public Service | 53,385 | 40,316 | 75.5 % | 102,739 | 12,566 | 12.2 % |
| Academic Support | 14,216,360 | 12,705,782 | 89.4 % | 12,959,520 | 11,451,124 | 88.4 % |
| Student Services | 15,497,445 | 13,169,621 | 85.0 % | 14,553,675 | 12,454,141 | 85.6 % |
| Institutional Support | 56,427,837 | 28,314,638 | 50.2 % | 40,800,080 | 24,513,164 | 60.1 % |
| Operation and Maintenance of Plant | 15,648,368 | 12,820,328 | 81.9 % | 13,832,511 | 11,135,971 | 80.5 % |
| Revenue Bonds - 2008 | - | - | - | 1,111,261 | 1,111,261 | 100.0 % |
| Scholarship allowances | (5,500,000) | (5,041,667) | 91.7 % | (5,500,000) | (5,041,667) | 91.7 % |
| Auxiliary Enterprises | 2,682,193 | 2,256,415 | 84.1 % | 2,378,887 | 1,994,662 | 83.8 % |
| Reserve for Supplemental Requests - Unrestricted Fd | 6,378,630 | - | 0.0 % | 5,136,424 | - | 0.0 % |
| Reserve for Supplemental Requests - Aux Fd | 77,400 | - | 0.0 % | 2,500 | - | 0.0 % |
| Building Fund | 8,090,400 | 4,273,771 | 52.8 % | 36,138,187 | 24,208,842 | 67.0 % |
| Total Unrestricted Expenses | 186,539,536 | 137,923,350 | 73.9 % | 190,694,467 | 145,897,350 | 76.5 % |
| Restricted | | | | | | |
| Grants and Contracts-Scholarships | 36,068,913 | 28,849,898 | 80.0 % | 35,014,206 | 29,647,968 | 84.7 % |
| Debt Service - General Obligation | 20,519,336 | 9,428,469 | 45.9 % | 5,373,211 | 319,938 | 6.0 % |
| State Allocation-On-Behalf Benefits | 7,834,106 | 7,376,911 | 94.2 % | 7,365,661 | 6,885,850 | 93.5 % |
| 2018 Limited Tax Series Bonds | 144,710,002 | 127,647,306 | 88.2 % | - | 8,857,419 | - |
| Total Restricted Expenses | 209,132,357 | 173,302,584 | 82.9 % | 47,753,078 | 45,711,175 | 95.7 % |
| Transfers | | | | | | |
| Transfer out - Unrestricted to Stabilization and Startup Fd | 30,359,124 | 27,775,000 | 91.5 % | 20,000,000 | 20,000,000 | 100.0 % |
| Transfer out - Unrestricted (SAFAC) to Auxiliary Fund | 220,000 | 169,365 | 77.0 % | 215,000 | 190,761 | 88.7 % |
| Transfer out - Unrestricted to Grant Fund - Matching | 103,138 | 90,405 | 87.7 % | 112,735 | 97,600 | 86.6 % |
| Transfer out - Unrestricted to Debt Service Fund | 10,470,284 | 9,597,760 | 91.7 % | - | - | - |
| Transfer out - Stabilization and Startup to Debt Service Fd | 5,871,365 | 5,382,085 | 91.7 % | - | - | - |
| Transfer out - Auxiliary to Unrestricted (SAFAC) | - | - | - | - | 291,372 | - |
| Transfer out - 2018 Limited Tax Series Bonds to Bdg Fd | - | - | - | 57,036,711 | 57,036,711 | 100.0 % |
| Total Transfers | 47,023,911 | 43,014,615 | 91.5 % | 77,364,446 | 77,616,444 | 100.3 % |
| Other Adjustments | | | | | | |
| Depreciation | 9,456,453 | 8,627,762 | 91.2 % | 9,157,386 | 8,338,415 | 91.1 % |
| Bond Principal-Revenue | - | - | - | (1,095,000) | (1,095,000) | 100.0 % |
| Bond Principal-General Obligation Bonds | (6,970,000) | - | 0.0 % | (2,425,000) | - | 0.0 % |
| Capitalized Expenses-Operating/Aux/Restricted | (1,230,032) | (2,098,511) | 170.6 % | (1,486,347) | (1,631,966) | 109.8 % |
| Capitalized Expenses-Building Fund | (8,085,600) | (4,269,221) | 52.8 % | (36,138,187) | (30,196,378) | 83.6 % |
| Capitalized Expenses-2018 Limited Tax Bond Series | (144,611,830) | (127,388,563) | 88.1 % | (11,240,490) | - | 0.0 % |
| Total Other Expenses | (151,441,009) | (125,128,532) | 82.6 % | (43,227,638) | (24,584,928) | 56.9 % |
| Total Expenses, Transfers and Adjustments | 291,254,795 | 229,112,016 | 78.7 % | 272,584,353 | 244,640,041 | 89.7 % |
| Excess (Deficit) of Revenues Over Expenses | (1,266,246) | 51,985,846 | (4105.5)% | 272,631,915 | 47,255,800 | 17.3 % |
| Total Expenses and Change to Net Position | \$ 289,988,549 | \$ 281,097,863 | 96.9 % | \$ 545,216,268 | \$ 291,895,840 | 53.5 % |

Collin County Community College District
Current Unrestricted Funds
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|---|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues and Transfers In | | | | | | |
| State Appropriations | \$ 35,500,001 | \$ 32,137,810 | 90.5 % | \$ 35,500,001 | \$ 32,138,572 | 90.5 % |
| Tuition and Fees (net of discounts) | 46,479,146 | 45,838,917 | 98.6 % | 40,944,982 | 41,681,146 | 101.8 % |
| Scholarship Allowances | (5,500,000) | (5,041,667) | 91.7 % | (5,500,000) | (5,041,667) | 91.7 % |
| Taxes for Current Operations | 109,470,284 | 108,421,970 | 99.0 % | 96,000,000 | 97,019,294 | 101.1 % |
| Investment Income | 2,585,000 | 4,773,835 | 184.7 % | 1,096,000 | 2,242,299 | 204.6 % |
| Miscellaneous | 1,638,441 | 2,435,057 | 148.6 % | 1,823,604 | 1,772,123 | 97.2 % |
| Transfer in - from Auxiliary (Student Activity) | - | - | - | - | 197,326 | - |
| Total Revenues | <u>\$ 190,172,872</u> | <u>\$ 188,565,922</u> | 99.2 % | <u>\$ 169,864,587</u> | <u>\$ 170,009,094</u> | 100.1 % |
| Expenses | | | | | | |
| Instruction | \$ 72,967,518 | \$ 69,384,145 | 95.1 % | \$ 69,178,683 | \$ 64,057,286 | 92.6 % |
| Public Service | 53,385 | 40,316 | 75.5 % | 102,739 | 12,566 | 12.2 % |
| Academic Support | 14,216,360 | 12,294,417 | 86.5 % | 12,959,520 | 11,451,124 | 88.4 % |
| Student Services | 15,497,445 | 13,169,621 | 85.0 % | 14,553,675 | 12,454,141 | 85.6 % |
| Institutional Support | 56,427,837 | 28,314,638 | 50.2 % | 40,800,080 | 24,529,425 | 60.1 % |
| Plant Operations & Maintenance | 15,648,368 | 12,820,328 | 81.9 % | 13,832,511 | 11,050,454 | 79.9 % |
| Scholarship Allowances | (5,500,000) | (5,041,667) | 91.7 % | (5,500,000) | (5,041,667) | 91.7 % |
| Total Unrestricted Expenses | <u>169,310,913</u> | <u>130,981,798</u> | 77.4 % | <u>145,927,208</u> | <u>118,513,328</u> | 81.2 % |
| Transfers | | | | | | |
| Non-Mandatory: | | | | | | |
| Unrestricted to Stabilization and Startup | 30,359,124 | 27,775,000 | 91.5 % | 20,000,000 | 20,000,000 | 100.0 % |
| Unrestricted (SAFAC) to Auxiliary | 220,000 | 169,365 | 77.0 % | 215,000 | 190,761 | 88.7 % |
| Mandatory: | | | | | | |
| Unrestricted to Grant Fund (Matching) | 103,138 | 90,405 | 87.7 % | 95,725 | 97,600 | 102.0 % |
| Unrestricted to Debt Service | 10,470,284 | 9,597,760 | 91.7 % | 1,111,261 | 1,095,000 | 98.5 % |
| Total Transfers | <u>41,152,546</u> | <u>37,632,530</u> | 91.4 % | <u>21,421,986</u> | <u>21,383,361</u> | 99.8 % |
| Reserves | | | | | | |
| Reserves for Supplemental | 83,000 | - | 0.0 % | 911,156 | - | 0.0 % |
| Total Reserves | <u>83,000</u> | <u>-</u> | 0.0 % | <u>911,156</u> | <u>-</u> | 0.0 % |
| Other Expenses and adjustments | | | | | | |
| Depreciation | 9,456,453 | 8,627,762 | 91.2 % | 8,392,630 | 8,338,415 | 99.4 % |
| Capitalized Expenses | (2,963,034) | (1,865,760) | 63.0 % | (2,222,061) | (1,284,537) | 57.8 % |
| Total Other Expenses | <u>6,493,419</u> | <u>6,762,002</u> | 104.1 % | <u>6,170,569</u> | <u>7,053,878</u> | 114.3 % |
| Total Expenses, Transfers, and Reserves | <u>217,039,878</u> | <u>175,376,331</u> | 80.8 % | <u>174,430,919</u> | <u>146,950,568</u> | 84.2 % |
| Excess (Deficit) of Revenues Over Expenses | <u>(26,867,006)</u> | <u>13,189,591</u> | (49.1)% | <u>(4,566,332)</u> | <u>23,058,526</u> | (505.0)% |
| Total Expenses and Change to Net Position | <u>\$ 190,172,872</u> | <u>\$ 188,565,922</u> | 99.2 % | <u>\$ 169,864,587</u> | <u>\$ 170,009,094</u> | 100.1 % |

Collin County Community College District
Stabilization and Startup Fund
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|--|----------------------|----------------------|-------------------|----------------------|----------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues and Transfers | | | | | | |
| Investment Income | \$ 950,000 | \$ 677,642 | 71.3 % | \$ 150,000 | \$ 301,805 | 201.2 % |
| Transfer In - from Unrestricted | 30,359,124 | 27,775,000 | 91.5 % | 20,000,000 | 20,000,000 | 100.0 % |
| Total Revenues and Transfers | <u>\$ 31,309,124</u> | <u>\$ 28,452,642</u> | 90.9 % | <u>\$ 20,150,000</u> | <u>\$ 20,301,805</u> | 100.8 % |
| Expenses and Transfers | | | | | | |
| Operating Expenses | \$ 399,135 | \$ 411,365 | 103.1 % | \$ - | \$ 85,517 | - |
| Transfer out - to Debt Service | 5,871,365 | 5,382,085 | 91.7 % | - | - | - |
| Total Expenses and Transfers | <u>6,270,500.00</u> | <u>5,793,450</u> | 92.4 % | <u>-</u> | <u>85,517</u> | - |
| Excess (Deficit)Revenues over Expenses | <u>25,038,624</u> | <u>22,659,192</u> | 90.5 % | <u>20,150,000</u> | <u>20,216,288</u> | 100.3 % |
| Total Expenses and Change to Net Position | <u>\$ 31,309,124</u> | <u>\$ 28,452,642</u> | 90.9 % | <u>\$ 20,150,000</u> | <u>\$ 20,301,805</u> | 100.8 % |

Collin County Community College District
Auxiliary Funds
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|--|----------------------|---------------------|-------------------|----------------------|---------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues | | | | | | |
| Bookstore | \$ 840,000 | \$ 801,238 | 95.4 % | \$ 675,000 | \$ 827,777 | 122.6 % |
| Food Services/Vending | 711,600 | 660,768 | 92.9 % | 628,750 | 636,668 | 101.3 % |
| Catering Services | 50,000 | 246,196 | 492.4 % | - | - | - |
| Facilities Rental | 180,000 | 178,858 | 99.4 % | 175,000 | 139,226 | 79.6 % |
| Print Shop | 119,900 | 106,214 | 88.6 % | 138,480 | 107,237 | 77.4 % |
| Miscellaneous | 6,000 | 8,868 | 147.8 % | - | 8,094 | - |
| Athletics | 4,500 | 2,245 | 49.9 % | 28,000 | 3,325 | 11.9 % |
| Cell Tower | 105,480 | 102,626 | 97.3 % | 105,480 | 102,626 | 97.3 % |
| Total | <u>2,017,480</u> | <u>2,107,013</u> | 104.4 % | <u>1,750,710</u> | <u>1,824,953</u> | 104.2 % |
| Transfers | | | | | | |
| Transfer in - Unrestricted (SAFAC) to Auxiliary Fund | 220,000 | 169,365 | 77.0 % | 215,000 | 190,761 | 88.7 % |
| Total Revenues and Transfers | <u>\$ 2,237,480</u> | <u>\$ 2,276,378</u> | 101.7 % | <u>\$ 1,965,710</u> | <u>\$ 2,015,714</u> | 102.5 % |
| Expenses | | | | | | |
| Auxiliary Services Administration | \$ 394,887 | \$ 166,739 | 42.2 % | \$ 446,446 | \$ 135,761 | 30.4 % |
| Food Services/Vending | 1,003,922 | 915,499 | 91.2 % | 959,411 | 863,834 | 90.0 % |
| Catering Services | 27,500 | 178,701 | 649.8 % | - | - | - |
| Facilities Rental | 145,190 | 81,476 | 56.1 % | 137,381 | 122,717 | 89.3 % |
| Print Shop | 148,617 | 104,549 | 70.3 % | 123,031 | 135,817 | 110.4 % |
| Athletics | 729,788 | 662,984 | 90.8 % | 729,788 | 625,347 | 85.7 % |
| Student Housing | 57,689 | 40,043 | 69.4 % | - | - | - |
| Scholarships | 149,600 | 79,973 | 53.5 % | 149,600 | 84,571 | 56.5 % |
| Refund Petition | 25,000 | 26,450 | 105.8 % | 25,000 | 26,616 | 106.5 % |
| Reserve for Supplemental - Auxiliary Fund | 77,400 | - | 0.0 % | 2,500 | - | 0.0 % |
| Total Expenses | <u>2,759,593</u> | <u>2,256,415</u> | 81.8 % | <u>2,573,157</u> | <u>1,994,662</u> | 77.5 % |
| Transfers | | | | | | |
| Transfer Out-Aux to CUF (SAFAC) | - | - | - | - | 291,372 | - |
| Total Expenses and Transfers | <u>2,759,593</u> | <u>2,256,415</u> | 81.8 % | <u>2,573,157</u> | <u>2,286,035</u> | 88.8 % |
| Other Adjustments | | | | | | |
| Capitalized expenses | (8,807) | (40,426) | 459.0 % | (13,807) | - | 0.0 % |
| Total Expenses and Adjustments | <u>2,750,786</u> | <u>2,215,989</u> | 80.6 % | <u>2,559,350</u> | <u>2,286,035</u> | 89.3 % |
| Excess (Deficit) of Revenues Over Expenses | <u>(513,306)</u> | <u>60,390</u> | (11.8)% | <u>(593,640)</u> | <u>(270,321)</u> | 45.5 % |
| Total Expenses and Change in Net Position | <u>\$ 2,237,480</u> | <u>\$ 2,276,378</u> | 101.7 % | <u>\$ 1,965,710</u> | <u>\$ 2,015,714</u> | 102.5 % |

Collin County Community College District
Building Fund
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|--|----------------------|---------------------|-------------------|----------------------|----------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues and Other Fund Additions | | | | | | |
| Investment Income | \$ 1,500,000 | \$ 2,424,403 | 161.6 % | \$ 360,000 | \$ 1,269,544 | 352.7 % |
| Miscellaneous | - | 250,041 | - | - | - | - |
| Transfer in - 2018 Limited Tax Series Bonds | - | - | - | 60,000,000 | 57,036,711 | 95.1 % |
| Total Revenues and Other Fund Additions | \$ 1,500,000 | \$ 2,674,443 | 178.3 % | \$ 60,360,000 | \$ 58,306,255 | 96.6 % |
| Expenses | | | | | | |
| Police Headquarters | | | | | | |
| Construction-Capital | \$ 7,547,600 | \$ - | 0.0 % | \$ - | \$ - | - |
| Non-Capital | 4,400 | - | 0.0 % | - | - | - |
| Contingency | 538,000 | - | 0.0 % | - | - | - |
| | <u>8,090,000</u> | <u>-</u> | <u>0.0 %</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Public Safety Training Center | | | | | | |
| Capital expenses | - | - | - | 27,077,378 | 14,679,598 | 54.2 % |
| Non-capital expenses | - | - | - | - | 409,807 | - |
| City Reimbursement for PSTC | - | - | - | (4,150,000) | - | 0.0 % |
| Total PSTC | <u>-</u> | <u>-</u> | <u>-</u> | <u>22,927,378</u> | <u>15,089,404</u> | <u>65.8 %</u> |
| Celina Campus | | | | | | |
| Capital expenses | - | - | - | - | 1,872 | - |
| Non-capital expenses | - | - | - | - | 1,629 | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,501</u> | <u>-</u> |
| Wylie Campus | | | | | | |
| Capital expenses | - | - | - | 7,500,000 | 5,302,426 | 70.7 % |
| Non-capital expenses | - | - | - | - | 3,894 | - |
| Total Wylie Campus | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,500,000</u> | <u>5,306,320</u> | <u>70.8 %</u> |
| Farmersville Campus | | | | | | |
| Capital expenses | - | - | - | - | 21,860 | - |
| Non-capital expenses | - | - | - | - | (21,127) | - |
| Total Farmersville Campus | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>733</u> | <u>-</u> |
| Collin Technical Training Center | | | | | | |
| Capital expenses | - | - | - | 5,710,809 | 3,798,883 | 66.5 % |
| Non-capital expenses | - | - | - | - | 4,021 | - |
| Total Collin Technical Training Center | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,710,809</u> | <u>3,802,904</u> | <u>66.6 %</u> |
| Health and Sciences Facility | | | | | | |
| Non-capital expenses | - | - | - | - | 5,980 | - |
| Total Health and Sciences Facility | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,980</u> | <u>-</u> |
| Student Housing | | | | | | |
| Capital expenses | - | 4,269,221 | - | - | - | - |
| Non-capital expenses | - | 4,550 | - | - | - | - |
| Total Student Housing | <u>-</u> | <u>4,273,771</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses-All Bldg Fund | <u>8,090,000</u> | <u>4,273,771</u> | <u>52.8 %</u> | <u>36,138,187</u> | <u>24,208,842</u> | <u>67.0 %</u> |
| Capitalized Expenses | (8,085,600) | (4,269,221) | 52.8 % | (36,138,187) | (30,196,378) | 83.6 % |
| Total Expenses less Capitalized Expenses | <u>4,400</u> | <u>4,550</u> | <u>103.4 %</u> | <u>-</u> | <u>(5,987,535)</u> | <u>-</u> |
| Excess (Deficit) Revenues over Expenses | <u>1,495,600</u> | <u>2,669,893</u> | <u>178.5 %</u> | <u>60,360,000</u> | <u>64,293,790</u> | <u>106.5 %</u> |
| Total Expenses and Change to Net Position | <u>\$ 1,500,000</u> | <u>\$ 2,674,443</u> | <u>178.3 %</u> | <u>\$ 60,360,000</u> | <u>\$ 58,306,255</u> | <u>96.6 %</u> |

Collin County Community College District
Restricted Fund
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|--|----------------------|----------------------|-------------------|----------------------|----------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues | | | | | | |
| Federal | \$ 28,052,127 | \$ 25,413,552 | 90.6 % | \$ 26,623,224 | \$ 24,649,731 | 92.6 % |
| State | 10,868,051 | 8,945,734 | 82.3 % | 11,383,306 | 9,559,606 | 84.0 % |
| Local/Private | 2,424,881 | 2,140,742 | 88.3 % | 2,419,545 | 1,963,451 | 81.1 % |
| Total Restricted Revenues | <u>41,345,059</u> | <u>36,500,029</u> | 88.3 % | <u>40,426,075</u> | <u>36,172,788</u> | 89.5 % |
| Matching | 119,882 | 90,405 | 75.4 % | 112,735 | 97,600 | 86.6 % |
| Total Revenues and Matching | <u>\$ 41,464,941</u> | <u>\$ 36,590,434</u> | 88.2 % | <u>\$ 40,538,810</u> | <u>\$ 36,270,388</u> | 89.5 % |
| Expenses | | | | | | |
| Instruction | \$ 5,481,089 | \$ 4,073,343 | 74.3 % | \$ 5,730,817 | \$ 4,662,147 | 81.4 % |
| Public Service | 535,649 | 341,222 | 63.7 % | 663,254 | 461,517 | 69.6 % |
| Academic Support | 4,010,437 | 1,859,005 | 46.4 % | 2,394,131 | 1,686,911 | 70.5 % |
| Student Services | 2,037,201 | 1,562,573 | 76.7 % | 738,668 | 1,510,808 | 204.5 % |
| Institutional Support | 1,617,671 | 2,148,049 | 132.8 % | - | 1,881,918 | - |
| Scholarships and Fellowships | 27,137,693 | 26,242,617 | 96.7 % | 26,815,812 | 26,330,517 | 98.2 % |
| Total Restricted Expenses | <u>40,819,740</u> | <u>36,226,809</u> | 88.7 % | <u>36,342,682</u> | <u>36,533,818</u> | 100.5 % |
| Other Expenses and Adjustments | | | | | | |
| Capitalized expenses | <u>(594,686)</u> | <u>(192,325)</u> | 32.3 % | <u>(771,681)</u> | <u>(347,429)</u> | 45.0 % |
| Excess Revenue (Deficit) over Expenses | <u>1,239,887</u> | <u>555,950</u> | 44.8 % | <u>4,967,809</u> | <u>83,999</u> | 1.7 % |
| Total Expenses and Change to Net Position | <u>\$ 42,059,627</u> | <u>\$ 36,782,759</u> | 87.5 % | <u>\$ 41,310,491</u> | <u>\$ 36,617,817</u> | 88.6 % |

Collin County Community College District
Debt Service
Revenues and Expenses
For the Period Ending
July 31

| | 2019 (91.7% Elapsed) | | | 2018 (91.7% Elapsed) | | |
|--|----------------------|----------------------|-------------------|----------------------|---------------------|-------------------|
| | FY 2019 Budget | YTD Actuals | Percent Budget | FY 2018 Budget | YTD Actuals | Percent Budget |
| Revenues | | | | | | |
| Ad Valorem Taxes | \$ 4,238,351 | \$ 4,203,888 | 99.2 % | \$ 3,150,000 | \$ 3,414,691 | 108.4 % |
| Investment Income | 2,800,000 | 3,354,310 | 119.8 % | 15,000 | 1,560,550 | 10403.7 % |
| Transfer In - Unrestricted to DS* Fund | 10,470,284 | 9,597,760 | 91.7 % | - | - | - |
| Transfer In - Stabilization & Start Up to DS* | 5,871,365 | 5,382,085 | 91.7 % | - | - | - |
| 2008 Revenue Bonds | - | - | - | 1,111,261 | 1,111,261 | 100.0 % |
| Miscellaneous Income | - | - | - | - | 17,344 | - |
| Total Revenue | <u>23,380,000</u> | <u>22,538,043</u> | 96.4 % | <u>4,276,261</u> | <u>6,103,846</u> | 142.7 % |
| Expenses | | | | | | |
| Revenue Bonds Principal - 2008 Series | \$ - | \$ - | - | \$ 1,095,000 | \$ 1,095,000 | 100.0 % |
| Revenue Bonds Interest - 2008 Series | - | - | - | 16,261 | 16,261 | 100.0 % |
| Bond Principal-Series 2010 | 2,530,000 | - | 0.0 % | 2,425,000 | - | 0.0 % |
| Bond Interest-Series 2010 | 542,875 | 497,635 | 91.7 % | 639,875 | 319,938 | 50.0 % |
| Bond Principal-Series 2018 | 4,440,000 | - | 0.0 % | - | - | - |
| Bond Interest-Series 2018 | 13,006,461 | 8,930,834 | 68.7 % | - | - | - |
| Total Expenses | <u>20,519,336</u> | <u>9,428,469</u> | 45.9 % | <u>4,176,136</u> | <u>1,431,198</u> | 34.3 % |
| Add back: Principal payment | (6,970,000) | - | 0.0 % | (2,425,000) | (1,095,000) | 45.2 % |
| Excess (Deficit)Revenues over Expenses | <u>9,830,664</u> | <u>13,109,574</u> | 133.4 % | <u>2,525,125</u> | <u>5,767,648</u> | 228.4 % |
| Total Expenses and Change to Net Position | <u>\$ 23,380,000</u> | <u>\$ 22,538,043</u> | 96.4 % | <u>\$ 4,276,261</u> | <u>\$ 6,103,846</u> | 142.7 % |

*DS=Debt Service

Collin County Community College District
2017 Capital Improvement Program
For Period Ending
July 31, 2019

| Project Name | Group Description | Project Budget | Project-to-Date Actuals | Percent Budget |
|---|---|--------------------|-------------------------|----------------|
| Technical Campus | 1.0 Management, Design & Pre-Construction | 13,710,625 | 10,593,238 | 77.3 % |
| | 2.0 Investigation, Testing & Verification | 1,914,947 | 552,904 | 28.9 % |
| | 3.0 Construction, Equipment & Furnishings | 159,976,076 | 68,260,721 | 42.7 % |
| | 4.0 Misc | 142,545 | 23,317 | 16.4 % |
| | 5.0 Contingency | 1,378,614 | - | 0.0 % |
| | Allen ISD and Allen EDC Reimbursement | (12,400,000) | | |
| | Total | 164,722,807 | 79,430,180 | 48.2 % |
| Wylie Campus | 1.0 Management, Design & Pre-Construction | 13,495,577 | 10,395,892 | 77.0 % |
| | 2.0 Investigation, Testing & Verification | 2,200,255 | 951,362 | 43.2 % |
| | 3.0 Construction, Equipment & Furnishings | 149,770,768 | 67,226,925 | 44.9 % |
| | 4.0 Misc | 172,761 | 56,089 | 32.5 % |
| | 5.0 Contingency | 445,429 | - | 0.0 % |
| | Total | 166,084,789 | 78,630,268 | 47.3 % |
| Farmersville Campus | 1.0 Management, Design & Pre-Construction | 2,171,819 | 1,241,871 | 57.2 % |
| | 2.0 Investigation, Testing & Verification | 468,453 | 36,243 | 7.7 % |
| | 3.0 Construction, Equipment & Furnishings | 24,457,954 | - | 0.0 % |
| | 4.0 Misc | 23,656 | 2,851 | 12.1 % |
| | 5.0 Contingency | 1,384,251 | - | 0.0 % |
| | Total | 28,506,132 | 1,280,965 | 4.5 % |
| Frisco Campus (IT Center of Excellence) | 1.0 Management, Design & Pre-Construction | 4,252,194 | 1,565,617 | 36.8 % |
| | 2.0 Investigation, Testing & Verification | 1,009,600 | 24,688 | 2.4 % |
| | 3.0 Construction, Equipment & Furnishings | 50,183,042 | - | 0.0 % |
| | 4.0 Misc | 52,557 | 5,047 | 9.6 % |
| | 5.0 Contingency | 3,890,823 | - | 0.0 % |
| | Total | 59,388,215 | 1,595,352 | 2.7 % |
| Celina Campus | 1.0 Management, Design & Pre-Construction | 3,934,714 | 2,054,001 | 52.2 % |
| | 2.0 Investigation, Testing & Verification | 936,908 | 45,109 | 4.8 % |
| | 3.0 Construction, Equipment & Furnishings | 46,572,562 | 2,700 | 0.0 % |
| | 4.0 Misc | 53,193 | 10,224 | 19.2 % |
| | 5.0 Contingency | 3,614,887 | - | 0.0 % |
| | Total | 55,112,263 | 2,112,033 | 3.8 % |
| McKinney Campus (Existing Repurpose) | 1.0 Management, Design & Pre-Construction | 950,261 | - | 0.0 % |
| | 2.0 Investigation, Testing & Verification | 155,572 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 7,732,903 | - | 0.0 % |
| | 4.0 Misc | 7,322 | - | 0.0 % |
| | 5.0 Contingency | 305,306 | - | 0.0 % |
| | Total | 9,151,364 | - | 0.0 % |

Collin County Community College District
2017 Capital Improvement Program
For Period Ending
July 31, 2019

| Project Name | Group Description | Project Budget | Project-to-Date Actuals | Percent Budget |
|---|---|-------------------|-------------------------|----------------|
| McKinney Campus (Traffic/Wayfinding) | 1.0 Management, Design & Pre-Construction | 1,182,720 | 351,500 | 29.7 % |
| | 2.0 Investigation, Testing & Verification | 66,528 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 6,046,199 | - | 0.0 % |
| | 4.0 Misc | 2,348 | - | 0.0 % |
| | 5.0 Contingency | 261,116 | - | 0.0 % |
| | Total | 7,558,911 | 351,500 | 4.7 % |
| McKinney Campus (Welcome Center) | 1.0 Management, Design & Pre-Construction | 4,572,454 | - | 0.0 % |
| | 2.0 Investigation, Testing & Verification | 626,650 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 30,455,600 | - | 0.0 % |
| | 4.0 Misc | 29,489 | - | 0.0 % |
| | 5.0 Contingency | 484,971 | - | 0.0 % |
| | Total | 36,169,164 | - | 0.0 % |
| Frisco Campus (Existing Repurpose) | 1.0 Management, Design & Pre-Construction | 760,209 | - | 0.0 % |
| | 2.0 Investigation, Testing & Verification | 124,459 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 6,186,322 | - | 0.0 % |
| | 4.0 Misc | 5,857 | - | 0.0 % |
| | 5.0 Contingency | 244,244 | - | 0.0 % |
| | Total | 7,321,091 | - | 0.0 % |
| Frisco Campus (Welcome Center) | 1.0 Management, Design & Pre-Construction | 3,266,036 | - | 0.0 % |
| | 2.0 Investigation, Testing & Verification | 447,606 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 22,018,284 | - | 0.0 % |
| | 4.0 Misc | 21,063 | - | 0.0 % |
| | 5.0 Contingency | 346,412 | - | 0.0 % |
| | Total | 26,099,401 | - | 0.0 % |
| Frisco Campus (Wayfinding) | 1.0 Management, Design & Pre-Construction | 264,402 | - | 0.0 % |
| | 2.0 Investigation, Testing & Verification | 21,642 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 1,967,012 | - | 0.0 % |
| | 4.0 Misc | 764 | - | 0.0 % |
| | 5.0 Contingency | 84,950 | - | 0.0 % |
| | Total | 2,338,770 | - | 0.0 % |
| Plano Campus (Wayfinding) | 1.0 Management, Design & Pre-Construction | 528,806 | - | 0.0 % |
| | 2.0 Investigation, Testing & Verification | 43,288 | - | 0.0 % |
| | 3.0 Construction, Equipment & Furnishings | 3,934,022 | - | 0.0 % |
| | 4.0 Misc | 1,528 | - | 0.0 % |
| | 5.0 Contingency | 169,897 | - | 0.0 % |
| | Total | 4,677,541 | - | 0.0 % |

Collin County Community College District
2017 Capital Improvement Program
For Period Ending
July 31, 2019

| Project Name | Group Description | Project Budget | Project-to-Date Actuals | Percent Budget |
|----------------------------------|---|-----------------------|----------------------------|-------------------|
| Public Safety Training Center | Construction Costs | 31,068,022 | 31,068,022 | 100.0 % |
| | Total | 31,068,022 | 31,068,022 | 100.0 % |
| Program Level | Building Fund Reimbursement | - | - | - |
| | Program Contingency | 1,801,530 | - | 0.0 % |
| | Total | 1,801,530 | - | 0.0 % |
| Grand Total | | \$ 600,000,000 | \$ 194,468,320 | 32.4 % |
| Police Headquarters | 1.0 Management, Design & Pre-Construction | \$ 635,980 | \$ 82,134 | 12.9 % |
| | 2.0 Investigation, Testing & Verification | 140,000 | 12,403 | 8.9 % |
| | 3.0 Construction, Equipment & Furnishings | 6,800,000 | - | 0.0 % |
| | 4.0 Misc | 6,081 | 1,681 | 27.6 % |
| | 5.0 Contingency | 507,940 | - | 0.0 % |
| | Total | \$ 8,090,000 | \$ 96,217 | 1.2 % |