

Collin County Community College District
All Funds
Revenues and Expenses
For the Period Ending
September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% Elapsed)		
	FY 2018 Budget	YTD Actuals	Percent Budget	FY 2017 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 35,500,001	\$ 4,261,369	12.0 %	\$ 35,500,001	\$ 4,262,131	12.0 %
Tuition and Fees	46,479,146	20,110,510	43.3 %	40,944,982	18,142,097	44.3 %
Scholarship allowances	(5,500,000)	(458,333)	8.3 %	(5,500,000)	(428,917)	7.8 %
Taxes for Current Operations	109,470,284	-	0.0 %	96,000,000	36,432	0.0 %
Investment Income-Unrestricted Fund	2,585,000	334,162	12.9 %	1,096,000	129,614	11.8 %
Investment Income-Stabilization Fund	950,000	38,340	4.0 %	150,000	-	0.0 %
Investment Income-Building Fund	1,500,000	200,086	13.3 %	360,000	69,960	19.4 %
Miscellaneous	1,638,441	87,344	5.3 %	1,823,604	297,369	16.3 %
Auxiliary Fund	2,017,480	276,151	13.7 %	1,750,710	287,850	16.4 %
Total Unrestricted	194,640,352	24,849,628	12.8 %	172,125,297	22,796,535	13.2 %
Restricted						
Grants and Contracts	32,675,631	10,831,365	33.1 %	32,887,527	11,556,851	35.1 %
State Allocation-On-Behalf Benefits	7,834,106	658,987	8.4 %	7,365,661	563,918	7.7 %
Debt Service- General Obligation Bonds	7,038,351	332,176	4.7 %	3,165,000	2,167	0.1 %
2018 Limited Tax Bond Series	-	-	-	-	-	-
Total Restricted	47,548,088	11,822,529	24.9 %	43,418,188	12,122,936	27.9 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fund	30,300,000	-	0.0 %	20,000,000	-	0.0 %
Transfer in - Unrestricted (SAFAC) to Auxiliary Fund	220,000	115,101	0.0 %	215,000	-	0.0 %
Transfer in - Unrestricted Grant Fund - Matching	103,138	4,820	4.7 %	95,725	3,572	3.7 %
Transfer in - Unrestricted to Debt Service Fund	10,470,284	-	0.0 %	-	-	-
Transfer in - Stabilization and Startup to Debt Service Fund	5,871,365	-	0.0 %	-	-	-
Transfer in - Unrestricted to Debt Service Fund	-	-	-	1,111,261	-	0.0 %
Transfer in - 2018 Limited Tax Bond to Building Fund	-	-	-	-	-	-
Total Transfers	46,964,787	119,921	0.3 %	21,421,986	3,572	0.0 %
Total Revenues and Transfers	\$ 289,153,227	\$ 36,792,078	12.7 %	\$ 236,965,471	\$ 34,923,043	14.7 %
Expenses						
Unrestricted						
Instruction	\$ 72,967,518	\$ 6,164,121	8.4 %	\$ 69,178,683	\$ 5,862,876	8.5 %
Public Service	53,385	2,711	5.1 %	102,739	1,390	1.4 %
Academic Support	14,216,360	1,279,699	9.0 %	12,959,520	1,053,616	8.1 %
Student Services	15,497,445	1,158,753	7.5 %	14,553,675	1,131,790	7.8 %
Institutional Support	56,427,837	3,338,021	5.9 %	40,800,080	3,034,933	7.4 %
Operation and Maintenance of Plant	15,648,368	405,938	2.6 %	13,832,511	516,390	3.7 %
Scholarship allowances	(5,500,000)	(458,333)	8.3 %	(5,500,000)	(428,917)	7.8 %
Auxiliary Enterprises	2,624,504	344,987	13.1 %	2,378,887	298,125	12.5 %
Reserve for Supplemental Requests - Unrestricted Fund	6,378,630	-	0.0 %	5,136,424	-	0.0 %
Reserve for Supplemental Requests - Auxiliary Fund	77,400	-	0.0 %	2,500	-	0.0 %
Revenue Bonds - 2008	-	-	-	1,111,261	-	0.0 %
Building Fund	152,800,002	-	0.0 %	36,138,187	285	0.0 %
Total Unrestricted Expenses	331,048,849	12,235,897	3.6 %	190,694,467	11,470,488	6.0 %
Restricted						
Grants and Contracts-Scholarships	35,233,591	10,729,729	30.5 %	35,014,206	11,625,093	33.2 %
Debt Service - General Obligation	20,519,336	861,173	4.2 %	5,373,211	53,323	1.0 %
State Allocation-On-Behalf Benefits	7,834,106	658,987	8.4 %	7,365,661	563,918	7.7 %
2018 Limited Tax Series Bonds	-	(320,965)	-	-	-	-
Total Restricted Expenses	63,587,033	11,928,923	18.8 %	47,753,078	12,242,334	25.6 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fund	30,300,000	-	0.0 %	20,000,000	-	3.2 %
Transfer out - Unrestricted (SAFAC) to Auxiliary Fund	220,000	115,101	52.3 %	215,000	-	0.0 %
Transfer out - Unrestricted to Grant Fund - Matching	103,138	4,820	0.0 %	112,735	3,572	3.2 %
Transfer out - Unrestricted to Debt Service Fund	10,470,284	-	0.0 %	-	-	-
Transfer out - Stabilization and Startup to Debt Service Fund	5,871,365	-	0.0 %	77,036,711	-	0.0 %
Transfer out - Unrestricted to Debt Service Fund	-	-	-	1,111,261	-	0.0 %
Transfer out - 2018 Limited Tax Bond to Building Fund	-	-	-	-	-	-
Total Transfers	46,964,787	119,921	0.3 %	78,475,707	3,572	0.0 %
Other Adjustments						
Depreciation	9,456,453	781,451	8.3 %	9,157,386	758,038	8.3 %
Bond Principal-Revenue	-	-	-	(1,095,000)	-	0.0 %
Bond Principal-General Obligation Bonds	(6,970,000)	-	0.0 %	(2,425,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(1,187,857)	(50,138)	4.2 %	(1,486,347)	(80,312)	5.4 %
Capitalized Expenses-Building Fund	(8,085,600)	-	0.0 %	(36,138,187)	-	0.0 %
Capitalized Expenses-2018 Limited Tax Bond Series	(144,611,830)	321,250	(0.2)%	-	-	-
Miscellaneous-Transfer	-	-	-	-	291,527	-
Total Other Expenses	(151,398,834)	1,052,563	(0.7)%	(31,987,148)	969,252	(3.0)%
Total Expenses, Transfers and Adjustments	511,057,122	25,337,304	15.0 %	326,080,638	24,685,646	7.6 %
Excess (Deficit) of Revenues Over Expenses	(221,903,895)	11,454,774	18.0 %	(89,115,167)	10,237,397	(11.5)%
Total Expenses and Change to Net Position	\$ 289,153,227	\$ 36,792,078	12.7 %	\$ 236,965,471	\$ 34,923,043	14.7 %

Collin County Community College District
Current Unrestricted Funds
Revenues and Expenses
For the Period Ending
September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 35,500,001	\$ 4,261,369	12.0 %	\$ 35,500,001	\$ 4,262,131	12.0 %
Tuition and Fees (net of discounts)	46,479,146	20,110,510	43.3 %	35,444,982	18,142,097	51.2 %
Scholarship Allowances	(5,500,000)	(458,333)	8.3 %	(5,500,000)	(428,917)	7.8 %
Taxes for Current Operations	109,470,284	-	0.0 %	96,000,000	36,432	0.0 %
Investment Income	2,585,000	334,162	12.9 %	1,246,000	129,614	10.4 %
Miscellaneous	1,638,441	87,344	5.3 %	1,823,604	297,369	16.3 %
Total Revenues	\$ 190,172,872	\$ 24,335,051	12.8 %	\$ 164,514,587	\$ 22,438,725	13.6 %
Expenses						
Instruction	\$ 72,967,518	\$ 6,164,121	8.4 %	\$ 70,732,274	\$ 5,862,876	8.3 %
Public Service	53,385	2,711	5.1 %	108,773	1,390	1.3 %
Academic Support	14,216,360	1,279,699	9.0 %	13,693,117	1,053,616	7.7 %
Student Services	15,497,445	1,158,753	7.5 %	16,963,047	1,131,790	6.7 %
Institutional Support	56,427,837	3,338,021	5.9 %	40,991,364	3,034,933	7.4 %
Plant Operations & Maintenance	15,648,368	405,938	2.6 %	14,569,943	516,390	3.5 %
Scholarship Allowances	(5,500,000)	(458,333)	8.3 %	(5,500,000)	(428,917)	7.8 %
Total Unrestricted Expenses	174,810,913	11,890,910	6.8 %	151,558,518	11,172,078	7.4 %
Transfers						
Non-Mandatory:						
Stabilization and Startup	30,300,000	4,820	0.0 %	-	-	-
Building Fund	-	-	-	-	-	-
Non-Mandatory Transfers - Athletics	16,561,649	115,101	0.7 %	-	-	-
Mandatory:						
Grants and Contracts	103,138	-	0.0 %	95,725	3,572	3.7 %
Debt Service - 2008 Bonds	-	-	-	1,111,261	-	0.0 %
Total Transfers	46,964,787	119,921	0.3 %	1,206,986	3,572	0.3 %
Reserves						
Reserves for Supplemental	-	-	-	911,156	-	0.0 %
Total Reserves	-	-	-	911,156	-	0.0 %
Other Expenses and adjustments						
Depreciation	9,456,453	781,451	8.3 %	8,392,630	758,038	9.0 %
Capitalized Expenses	(1,878,649)	(37,016)	2.0 %	(2,635,532)	(80,312)	3.0 %
Total Other Expenses	7,577,804	744,435	9.8 %	5,757,098	677,725	11.8 %
Total Expenses, Transfers, and Reserves	229,353,504	12,755,266	5.6 %	162,069,290	11,853,375	7.3 %
Excess (Deficit) of Revenues Over Expenses	(39,180,632)	11,579,785	(29.6)%	2,445,297	10,585,350	432.9 %
Total Expenses and Change to Net Position	\$ 190,172,872	\$ 24,335,051	12.8 %	\$ 164,514,587	\$ 22,438,725	13.6 %

Collin County Community College District
 Auxiliary Funds
 Revenues and Expenses
 For the Period Ending
 September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 840,000	\$ 150,303	17.9 %	\$ 675,000	\$ 160,469	23.8 %
Food Services/Vending	711,600	83,359	11.7 %	628,750	83,691	13.3 %
Catering Services	50,000	7,334	14.7 %	-	-	-
Facilities Rental	180,000	14,728	8.2 %	175,000	23,154	13.2 %
Print Shop	119,900	9,998	8.3 %	138,480	10,086	7.3 %
Miscellaneous	6,000	1,100	18.3 %	-	1,120	-
Athletics	4,500	-	0.0 %	28,000	-	0.0 %
Cell Tower	105,480	9,330	8.8 %	105,480	9,330	8.8 %
Total	2,017,480	276,151	13.7 %	1,750,710	287,850	16.4 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Auxiliary Fund	220,000	115,101	52.3 %	215,000	(291,527)	(135.6)%
Total Revenues and Transfers	\$ 2,237,480	\$ 391,252	17.5 %	\$ 1,965,710	\$ (3,677)	(0.2)%
Expenses						
Auxiliary Services Administration	\$ 394,887	\$ 14,388	3.6 %	\$ 446,446	\$ 9,731	2.2 %
Food Services/Vending	1,003,922	80,388	8.0 %	959,411	77,432	8.1 %
Catering Services	27,500	5,445	19.8 %	-	-	-
Facilities Rental	145,190	6,231	4.3 %	137,381	11,175	8.1 %
Print Shop	148,617	6,893	4.6 %	123,031	(8,897)	(7.2)%
Athletics	729,788	169,518	23.2 %	729,788	158,153	21.7 %
Scholarships	149,600	61,911	41.4 %	149,600	50,547	33.8 %
Refund Petition	25,000	215	0.9 %	25,000	(17)	(0.1)%
Reserve for Supplemental - Auxliary Fund	77,400	-	0.0 %	2,500	-	0.0 %
Total Expenses	2,701,904	344,987	12.8 %	2,573,157	298,125	11.6 %
Other Adjustments						
Capitalized expenses	(8,807)	-	0.0 %	(13,807)	-	0.0 %
Total Expenses and Adjustments	2,693,097	344,987	12.8 %	2,559,350	298,125	11.6 %
Excess (Deficit) of Revenues Over Expenses	(455,617)	46,265	(10.2)%	(593,640)	(301,803)	50.8 %
Total Expenses and Change in Net Position	\$ 2,237,480	\$ 391,252	17.5 %	\$ 1,965,710	\$ (3,677)	(0.2)%

Collin County Community College District
 Stabilization and Startup Fund
 Revenues and Expenses
 For the Period Ending
 September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 950,000	\$ 38,340	4.0 %	\$ -	\$ -	-
Transfer In-Unrestricted to Stabilization and Startup Fund	30,300,000	-	0.0 %	-	-	-
Total Revenues and Transfers	<u>\$ 31,250,000</u>	<u>\$ 38,340</u>	0.1 %	<u>\$ -</u>	<u>\$ -</u>	-
Expenses and Transfers						
Police	\$ 275,740	-	0.0 %	\$ -	\$ -	-
Facilities/Plant Operations	108,000	-	0.0 %	-	-	-
Total Expenses and Transfers	<u>383,740.00</u>	<u>-</u>	0.0 %	<u>-</u>	<u>-</u>	-
Excess (Deficit)Revenues over Expenses	30,866,260	38,340	0.1 %	-	-	-
Total Expenses and Change to Net Position	<u>\$ 31,250,000</u>	<u>\$ 38,340</u>	0.1 %	<u>\$ -</u>	<u>\$ -</u>	-

Collin County Community College District
 Building Fund
 Revenues and Expenses
 For the Period Ending
 September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% 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	\$ 200,086	13.3 %	\$ 360,000	\$ 69,960	19.4 %
Transfer in - 2018 Limited Tax Series Bonds to Building Fund	-	-		57,036,711	-	0.0 %
Total Revenues and Other Fund Additions	<u>\$ 1,500,000</u>	<u>\$ 200,086</u>	13.3 %	<u>\$ 57,396,711</u>	<u>\$ 69,960</u>	0.1 %
Expenses						
Police Headquarters						
Professional Services-Capital	\$ 657,600	\$ -	0.0 %	\$ -	\$ -	-
Construction-Capital	6,890,000	-	0.0 %	-	-	-
Non-Capital	4,400	-	0.0 %	-	-	-
Contingency	538,000	-	0.0 %	-	-	-
	<u>8,090,000</u>	<u>-</u>	0.0 %	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety Training Center						
Building Structure	-	-	-	27,077,378	-	0.0 %
City Reimbursement for PSTC	-	-	-	(4,150,000)	-	0.0 %
Total PSTC	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,927,378</u>	<u>-</u>	<u>0.0 %</u>
Wylie Campus						
Building Structure	-	-	-	7,500,000	-	0.0 %
Allen Technical Training Center						
Building Structure	-	-	-	5,710,809	-	0.0 %
Total Expenses-All Bldg Fund	<u>8,090,000</u>	<u>-</u>	0.0 %	<u>36,138,187</u>	<u>-</u>	0.0 %
Capitalized Expenses	(8,085,600)	-	0.0 %	(36,138,187)	-	0.0 %
Total Expenses less Capitalized Expenses	<u>4,400</u>	<u>-</u>	0.0 %	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficit) Revenues over Expenses	<u>1,495,600</u>	<u>200,086</u>	13.4 %	<u>57,396,711</u>	<u>69,960</u>	0.1 %
Total Expenses and Change to Net Position	<u>\$ 1,500,000</u>	<u>\$ 200,086</u>	13.3 %	<u>\$ 57,396,711</u>	<u>\$ 69,960</u>	0.1 %

Collin County Community College District
 Restricted Fund
 Revenues and Expenses
 For the Period Ending
 September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 27,874,814	\$ 9,503,804	34.1 %	\$ 26,623,224	\$ 10,000,719	37.6 %
State	10,407,018	1,177,117	11.3 %	11,383,306	1,363,823	12.0 %
Local/Private	2,227,905	809,431	36.3 %	2,419,545	756,226	31.3 %
Total Restricted Revenues	40,509,737	11,490,352	28.4 %	40,426,075	12,120,769	30.0 %
Matching	103,138	4,820	4.7 %	112,735	3,572	3.2 %
Total Revenues and Matching	\$ 40,612,875	\$ 11,495,172	28.3 %	\$ 40,538,810	\$ 12,124,341	29.9 %
Expenses						
Instruction	\$ -	\$ 390,206	-	\$ 9,595,725	\$ 269,252	2.8 %
Public Service	458,649	56,467	12.3 %	669,194	58,176	8.7 %
Academic Support	-	124,890	-	3,136,634	110,404	3.5 %
Student Services	1,902,470	107,839	5.7 %	2,456,279	96,496	3.9 %
Institutional Support	1,617,671	178,521	11.0 %	1,598,401	196,565	12.3 %
Scholarships and Fellowships	27,129,927	10,530,792	38.8 %	26,815,812	11,458,118	42.7 %
Total Restricted Expenses	31,108,717	11,388,715	36.6 %	44,272,045	12,189,011	27.5 %
Other Expenses and Adjustments						
Capitalized expenses	(695,077)	-	0.0 %	(745,787)	-	0.0 %
Excess Revenue (Deficit) over Expenses	9,504,158	106,457	1.1 %	(3,733,235)	(64,669.61)	1.7 %
Total Expenses and Change to Net Position	\$ 40,612,875	\$ 11,495,172	28.3 %	\$ 40,538,810	\$ 12,124,341	29.9 %

Collin County Community College District
Debt Service
Revenues and Expenses
For the Period Ending
September 30, 2018 and 2017

	Sep 2018 (8.3% Elapsed)			Sep 2017 (8.3% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 4,238,351	\$ -	0.0 %	\$ 3,150,000	\$ 1,420	0.0 %
Investment Income	\$ 2,800,000	332,176	11.9 %	15,000	747	5.0 %
Transfer In - Unrestricted to DS* Fund	\$ 10,470,284	-	0.0 %	-	-	-
Transfer In - Stabilization & Start Up to DS	\$ 5,871,365	-	0.0 %	-	-	-
2008 Revenue Bonds	-	-	-	1,111,261	-	0.0 %
Total Revenue	23,380,000	332,176	1.4 %	4,276,261	2,167	0.1 %
Expenses						
Bond Principal-Series 2010	\$ 2,530,000	\$ -	0.0 %	\$ 2,425,000	\$ -	0.0 %
Bond Interest-Series 2010	542,875	45,240	8.3 %	639,875	53,323	8.3 %
Bond Principal-Series 2018	4,440,000	-	0.0 %	-	-	-
Bond Interest-Series 2018	13,006,461	815,933	6.3 %	-	-	-
Total Expenses	20,519,336	861,173	4.2 %	3,064,875	53,323	1.7 %
Principal payment	(6,970,000)	-	0.0 %	(2,425,000)	-	0.0 %
Excess (Deficit)Revenues over Expenses	9,830,664	(528,997)	(5.4)%	3,636,386	(51,156)	(1.4)%
Total Expenses and Change to Net Position	\$ 23,380,000	\$ 332,176	1.4 %	\$ 4,276,261	\$ 2,167	0.1 %

*DS=Debt Service