

Collin College
Statement of Net Position
May 31

	2019	2018
Assets		
Current assets		
Cash and cash equivalents	\$ 248,257,541	\$ 274,092,008
Short term investments	204,966,916	258,009,524
Accounts receivable (net of allowance for bad debt)	9,028,024	7,985,458
Tax receivable (net of allowance for bad debt)	683,688	560,114
Inventories	5,051	20,865
Prepaid expenses	519,296	481,046
Total current assets	463,460,516	541,149,015
Noncurrent assets		
Long term investments	35,000,000	1,022,572
Capital assets, net		
Not subject to depreciation	152,379,467	85,820,535
Subject to depreciation	277,746,874	252,771,052
Total noncurrent assets	465,126,341	339,614,159
Total assets	\$ 928,586,857	\$ 880,763,174
Deferred outflows related to pensions and OPEB	\$ 8,955,023	\$ 7,082,702
Liabilities		
Current liabilities		
Accounts payable	\$ 5,448,094	\$ 2,476,531
Accrued liabilities	2,985,830	168,344
Funds held for others	477,351	509,036
Unearned revenue	14,828,824	12,706,301
Accrued compensable absences payable	119,639	148,438
Bonds payable - current portion	6,970,000	6,865,000
Total current liabilities	30,829,738	22,873,649
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	\$ 340,348,083	\$ 305,309,127
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	\$ 349,099,660	\$ 321,560,296
Restricted for:		
Expendable		
Student aid/non-governmental grants and contracts	1,466,712	1,178,349
Reserve debt service	11,715,766	4,846,156
Unrestricted	220,141,769	249,226,021
Total net position	\$ 582,423,907	\$ 576,810,822

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

	2019 (75% Elapsed)			2018 (75% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 35,500,001	\$ 25,390,646	71.5 %	\$ 35,500,001	\$ 25,391,408	71.5 %
Tuition and Fees	46,479,146	39,678,562	85.4 %	40,944,982	36,065,590	88.1 %
Scholarship allowances	(5,500,000)	(4,125,000)	75.0 %	(5,500,000)	(4,125,000)	75.0 %
Taxes for Current Operations	109,470,284	107,821,288	98.5 %	96,000,000	96,374,649	100.4 %
Investment Income-Unrestricted Fund	2,585,000	3,933,692	152.2 %	1,096,000	1,786,703	163.0 %
Investment Income-Stabilization Fund	950,000	510,541	53.7 %	150,000	218,502	145.7 %
Investment Income-Building Fund	1,500,000	1,954,674	130.3 %	360,000	730,262	202.9 %
Miscellaneous - Unrestricted Fund	1,638,441	2,348,636	143.3 %	1,823,604	1,489,362	81.7 %
Miscellaneous - Building Fund						
Auxiliary Fund	2,017,480	1,888,462	93.6 %	1,750,710	1,634,290	93.4 %
Total Unrestricted	<u>194,640,352</u>	<u>179,401,500</u>	92.2 %	<u>172,125,297</u>	<u>159,565,766</u>	92.7 %
Restricted						
Grants and Contracts	33,510,953	25,690,704	76.7 %	32,887,527	25,958,000	78.9 %
State Allocation-On-Behalf Benefits	7,834,106	5,997,782	76.6 %	7,365,661	5,582,282	75.8 %
Debt Service- General Obligation Bonds	7,038,351	7,114,123	101.1 %	3,165,000	3,873,865	122.4 %
2018 Limited Tax Bond Series	-	-	-	252,308,337	218,683	0.1 %
Total Restricted	<u>48,383,410</u>	<u>38,802,608</u>	80.2 %	<u>295,726,525</u>	<u>35,632,831</u>	12.0 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fund	30,300,000	22,725,000	75.0 %	20,000,000	20,000,000	100.0 %
Transfer in - Unrestricted (SAFAC) to Auxiliary Fund	220,000	151,621	68.9 %	215,000	150,903	70.2 %
Transfer in - Unrestricted to Grant Fund - Matching	103,138	70,381	68.2 %	112,735	78,240	69.4 %
Transfer in - Auxiliary Fund (Student Activity) to Unrestricted	-	-	-	-	197,326	-
Transfer in - Unrestricted to Debt Service Fund	10,470,284	7,852,713	75.0 %	-	-	-
Transfer in - Stabilization and Startup to Debt Service Fund	5,871,365	4,403,524	75.0 %	-	-	-
Transfer in - 2018 Limited Tax Series Bonds to Building Fund				57,036,711	57,036,711	100.0 %
Total Transfers	<u>46,964,787</u>	<u>35,203,239</u>	75.0 %	<u>77,364,446</u>	<u>77,463,180</u>	100.1 %
Total Revenues and Transfers	<u>\$ 289,988,549</u>	<u>\$ 253,407,347</u>	87.4 %	<u>\$ 545,216,268</u>	<u>\$ 272,661,776</u>	50.0 %
Expenses						
Unrestricted						
Instruction	\$ 72,967,518	\$ 56,853,108	77.9 %	\$ 69,178,683	\$ 51,438,901	74.4 %
Public Service	53,385	35,913	67.3 %	102,739	11,335	11.0 %
Academic Support	14,216,360	10,337,525	72.7 %	12,959,520	9,396,918	72.5 %
Student Services	15,497,445	10,822,851	69.8 %	14,553,675	10,159,417	69.8 %
Institutional Support	56,427,837	24,147,930	42.8 %	40,800,080	20,769,533	50.9 %
Operation and Maintenance of Plant	15,648,368	9,906,452	63.3 %	13,832,511	9,003,773	65.1 %
Revenue Bonds - 2008	-	-	-	1,111,261	1,111,261	100.0 %
Scholarship allowances	(5,500,000)	(4,125,000)	75.0 %	(5,500,000)	(4,125,000)	75.0 %
Auxiliary Enterprises	2,664,788	1,933,794	72.6 %	2,378,887	1,761,719	74.1 %
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 %
Building Fund	8,090,400	-	0.0 %	36,138,187	24,113,878	66.7 %
2018 Limited Tax Series Bonds	-	-	-		5,508,363	-
Total Unrestricted Expenses	<u>186,522,131</u>	<u>109,912,574</u>	58.9 %	<u>190,694,467</u>	<u>129,150,097</u>	67.7 %
Restricted						
Grants and Contracts-Scholarships	36,068,913	25,526,431	70.8 %	35,014,206	26,264,090	75.0 %
Debt Service - General Obligation	20,519,336	7,722,280	37.6 %	5,373,211	319,938	6.0 %
State Allocation-On-Behalf Benefits	7,834,106	5,997,782	76.6 %	7,365,661	5,578,982	75.7 %
2018 Limited Tax Series Bonds	144,710,002	92,086,149	63.6 %	-	-	-
Total Restricted Expenses	<u>209,132,357</u>	<u>131,332,643</u>	62.8 %	<u>47,753,078</u>	<u>32,163,010</u>	67.4 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fund	30,332,167	22,725,000	74.9 %	20,000,000	20,000,000	100.0 %
Transfer out - Unrestricted (SAFAC) to Auxiliary Fund	220,000	151,621	68.9 %	215,000	150,903	70.2 %
Transfer out - Unrestricted to Grant Fund - Matching	103,138	70,381	68.2 %	112,735	78,240	69.4 %
Transfer out - Unrestricted to Debt Service Fund	10,470,284	7,852,713	75.0 %	-	-	-
Transfer out - Stabilization and Startup to Debt Service Fund	5,871,365	4,403,524	75.0 %	-	-	-
Transfer out - Auxiliary to Unrestricted (SAFAC)	-	-	-	-	291,372	-
Transfer out - 2018 Limited Tax Series Bonds to Building Fund	-	-	-	57,036,711	57,036,711	100.0 %
Total Transfers	<u>46,996,954</u>	<u>35,203,239</u>	74.9 %	<u>77,364,446</u>	<u>77,557,226</u>	100.2 %
Other Adjustments						
Depreciation	9,456,453	7,064,860	74.7 %	9,157,386	6,822,340	74.5 %
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)	(1,919,539)	156.1 %	(1,486,347)	(1,291,283)	86.9 %
Capitalized Expenses-Building Fund	(8,085,600)	-	0.0 %	(36,138,187)	(26,982,359)	74.7 %
Capitalized Expenses-2018 Limited Tax Bond Series	(144,611,830)	(91,827,975)	63.5 %	(11,277,859)		0.0 %
Total Other Expenses	<u>(151,441,009)</u>	<u>(86,682,655)</u>	57.2 %	<u>(43,265,007)</u>	<u>(22,546,302)</u>	52.1 %
Total Expenses, Transfers and Adjustments	<u>291,210,433</u>	<u>189,765,800</u>	65.2 %	<u>272,546,984</u>	<u>216,324,030</u>	79.4 %
Excess (Deficit) of Revenues Over Expenses	<u>(1,221,884)</u>	<u>63,641,547</u>	(5208.5)%	<u>272,669,284</u>	<u>56,337,746</u>	20.7 %
Total Expenses and Change to Net Position	<u>\$ 289,988,549</u>	<u>\$ 253,407,347</u>	87.4 %	<u>\$ 545,216,268</u>	<u>\$ 272,661,776</u>	50.0 %

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

	2019 (75% Elapsed)			2018 (75% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 35,500,001	\$ 25,390,646	71.5 %	\$ 35,500,001	\$ 25,391,408	71.5 %
Tuition and Fees (net of discounts)	46,479,146	39,678,562	85.4 %	40,944,982	36,065,590	88.1 %
Scholarship Allowances	(5,500,000)	(4,125,000)	75.0 %	(5,500,000)	(4,125,000)	75.0 %
Taxes for Current Operations	109,470,284	107,821,288	98.5 %	96,000,000	96,374,649	100.4 %
Investment Income	2,585,000	3,933,692	152.2 %	1,096,000	1,786,703	163.0 %
Miscellaneous	1,638,441	2,098,596	128.1 %	1,823,604	1,489,362	81.7 %
Transfer in - from Auxiliary (Student Activity)	-	-	-	-	197,326	-
Total Revenues	<u>\$ 190,172,872</u>	<u>\$ 174,797,784</u>	91.9 %	<u>\$ 169,864,587</u>	<u>\$ 157,180,038</u>	92.5 %
Expenses						
Instruction	\$ 72,967,518	\$ 56,853,108	77.9 %	\$ 69,178,683	\$ 51,438,901	74.4 %
Public Service	53,385	35,913	67.3 %	102,739	11,335	11.0 %
Academic Support	14,216,360	10,029,910	70.6 %	12,959,520	9,396,918	72.5 %
Student Services	15,497,445	10,822,851	69.8 %	14,553,675	10,159,417	69.8 %
Institutional Support	56,427,837	24,147,930	42.8 %	40,800,080	20,785,793	50.9 %
Plant Operations & Maintenance	15,648,368	9,906,452	63.3 %	13,832,511	8,985,939	65.0 %
Scholarship Allowances	(5,500,000)	(4,125,000)	75.0 %	(5,500,000)	(4,125,000)	75.0 %
Total Unrestricted Expenses	<u>169,310,913</u>	<u>107,671,164</u>	63.6 %	<u>145,927,208</u>	<u>96,653,302</u>	66.2 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	30,332,167	22,725,000	74.9 %	20,000,000	20,000,000	100.0 %
Unrestricted (SAFAC) to Auxiliary	220,000	151,621	68.9 %	215,000	150,903	70.2 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	103,138	70,381	68.2 %	95,725	78,240	81.7 %
Unrestricted to Debt Service	10,470,284	7,852,713	75.0 %	1,111,261	1,095,000	98.5 %
Total Transfers	<u>41,125,589</u>	<u>30,799,715</u>	74.9 %	<u>21,421,986</u>	<u>21,324,143</u>	99.5 %
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	7,064,860	74.7 %	8,392,630	6,822,340	81.3 %
Capitalized Expenses	(2,374,572)	(1,727,214)	72.7 %	(2,269,462)	(943,855)	41.6 %
Total Other Expenses	<u>7,081,881</u>	<u>5,337,645</u>	75.4 %	<u>6,123,168</u>	<u>5,878,485</u>	96.0 %
Total Expenses, Transfers, and Reserves	<u>217,601,383</u>	<u>143,808,525</u>	66.1 %	<u>174,383,518</u>	<u>123,855,930</u>	71.0 %
Excess (Deficit) of Revenues Over Expenses	<u>(27,428,511)</u>	<u>30,989,260</u>	(113.0)%	<u>(4,518,931)</u>	<u>33,324,108</u>	(737.4)%
Total Expenses and Change to Net Position	<u>\$ 190,172,872</u>	<u>\$ 174,797,784</u>	91.9 %	<u>\$ 169,864,587</u>	<u>\$ 157,180,038</u>	92.5 %

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

	2019 (75% Elapsed)			2018 (75% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 950,000	\$ 510,541	53.7 %	\$ 150,000	\$ 218,502	145.7 %
Transfer In - from Unrestricted	30,332,167	22,725,000	74.9 %	20,000,000	20,000,000	100.0 %
Total Revenues and Transfers	\$ 31,282,167	\$ 23,235,541	74.3 %	\$ 20,150,000	\$ 20,218,502	100.3 %
Expenses and Transfers						
Operating Expenses	\$ 399,135	\$ 307,616	77.1 %	\$ -	\$ 17,834	-
Transfer out - to Debt Service	5,871,365	4,403,524	75.0 %	-	-	-
Total Expenses and Transfers	6,270,500.00	4,711,139	75.1 %	-	17,834	-
Excess (Deficit)Revenues over Expenses	25,011,667	18,524,401	74.1 %	20,150,000	20,200,668	100.3 %
Total Expenses and Change to Net Position	\$ 31,282,167	\$ 23,235,541	74.3 %	\$ 20,150,000	\$ 20,218,502	100.3 %

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

	2019 (75% Elapsed)			2018 (75% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 840,000	\$ 757,191	90.1 %	\$ 675,000	\$ 735,820	109.0 %
Food Services/Vending	711,600	602,030	84.6 %	628,750	588,124	93.5 %
Catering Services	50,000	209,104	418.2 %	-	-	-
Facilities Rental	180,000	130,684	72.6 %	175,000	118,431	67.7 %
Print Shop	119,900	96,048	80.1 %	138,480	98,254	71.0 %
Miscellaneous	6,000	7,193	119.9 %	-	6,369	-
Athletics	4,500	2,245	49.9 %	28,000	3,325	11.9 %
Cell Tower	105,480	83,967	79.6 %	105,480	83,967	79.6 %
Total	<u>2,017,480</u>	<u>1,888,462</u>	93.6 %	<u>1,750,710</u>	<u>1,634,290</u>	93.4 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Auxiliary Fund	220,000	151,621	68.9 %	215,000	150,903	70.2 %
Total Revenues and Transfers	<u>\$ 2,237,480</u>	<u>\$ 2,040,083</u>	91.2 %	<u>\$ 1,965,710</u>	<u>\$ 1,785,193</u>	90.8 %
Expenses						
Auxiliary Services Administration	\$ 394,887	\$ 137,103	34.7 %	\$ 446,446	\$ 107,387	24.1 %
Food Services/Vending	1,003,922	819,952	81.7 %	959,411	777,374	81.0 %
Catering Services	27,500	115,817	421.2 %	-	-	-
Facilities Rental	145,190	58,842	40.5 %	137,381	100,335	73.0 %
Print Shop	148,617	87,042	58.6 %	123,031	117,104	95.2 %
Athletics	729,788	593,370	81.3 %	729,788	555,131	76.1 %
Student Housing	40,284	20,195	50.1 %	-	-	-
Scholarships	149,600	78,728	52.6 %	149,600	79,292	53.0 %
Refund Petition	25,000	22,746	91.0 %	25,000	25,097	100.4 %
Reserve for Supplemental - Auxliary Fund	77,400	-	0.0 %	2,500	-	0.0 %
Total Expenses	<u>2,742,188</u>	<u>1,933,794</u>	70.5 %	<u>2,573,157</u>	<u>1,761,719</u>	68.5 %
Transfers						
Transfer Out-Aux to CUF (SAFAC)	-	-	-	-	291,372	-
Total Expenses and Transfers	<u>2,742,188</u>	<u>1,933,794</u>	70.5 %	<u>2,573,157</u>	<u>2,053,091</u>	79.8 %
Other Adjustments						
Capitalized expenses	(8,807)	-	0.0 %	(13,807)	-	0.0 %
Total Expenses and Adjustments	<u>2,733,381</u>	<u>1,933,794</u>	70.7 %	<u>2,559,350</u>	<u>2,053,091</u>	80.2 %
Excess (Deficit) of Revenues Over Expenses	<u>(495,901)</u>	<u>106,289</u>	(21.4)%	<u>(593,640)</u>	<u>(267,898)</u>	45.1 %
Total Expenses and Change in Net Position	<u>\$ 2,237,480</u>	<u>\$ 2,040,083</u>	91.2 %	<u>\$ 1,965,710</u>	<u>\$ 1,785,193</u>	90.8 %

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

	2019 (75% Elapsed)			2018 (75% 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	\$ 1,954,674	130.3 %	\$ 360,000	\$ 730,262	202.9 %
Miscellaneous	-	250,041	-	-	-	-
Transfer in - 2018 Limited Tax Series Bonds	-	-	-	60,000,000	57,036,711	95.1 %
Total Revenues and Other Fund Additions	<u>\$ 1,500,000</u>	<u>\$ 2,204,714</u>	147.0 %	<u>\$ 60,360,000</u>	<u>\$ 57,766,973</u>	95.7 %
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>	0.0 %	<u>-</u>	<u>-</u>	-
Public Safety Training Center						
Capital expenses	-	-	-	27,077,378	14,679,598	54.2 %
Non-capital expenses	-	-	-	-	314,073	-
City Reimbursement for PSTC	-	-	-	(4,150,000)	-	0.0 %
Total PSTC	<u>-</u>	<u>-</u>	-	<u>22,927,378</u>	<u>14,993,671</u>	65.4 %
Celina Campus						
Capital expenses	-	-	-	-	1,872	-
Non-capital expenses	-	-	-	-	1,122	-
	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>2,994</u>	-
Wylie Campus						
Capital expenses	-	-	-	7,500,000	5,412,728	72.2 %
Non-capital expenses	-	-	-	-	4,663	-
Total Wylie Campus	<u>-</u>	<u>-</u>	-	<u>7,500,000</u>	<u>5,417,391</u>	72.2 %
Farmersville Campus						
Non-capital expenses	-	-	-	-	1,240	-
Total Farmersville Campus	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>1,240</u>	-
Collin Technical Training Center						
Capital expenses	-	-	-	5,710,809	3,688,581	64.6 %
Non-capital expenses	-	-	-	-	4,021	-
Total Collin Technical Training Center	<u>-</u>	<u>-</u>	-	<u>5,710,809</u>	<u>3,692,602</u>	64.7 %
Health and Sciences Facility						
Non-capital expenses	-	-	-	-	5,980	-
Total Health and Sciences Facility	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>5,980</u>	-
Total Expenses-All Bldg Fund	<u>8,090,000</u>	<u>-</u>	0.0 %	<u>36,138,187</u>	<u>24,113,878</u>	66.7 %
Capitalized Expenses	(8,085,600)	-	0.0 %	(36,138,187)	(26,982,359)	74.7 %
Total Expenses less Capitalized Expenses	<u>4,400</u>	<u>-</u>	0.0 %	<u>-</u>	<u>(2,868,480)</u>	-
Excess (Deficit) Revenues over Expenses	<u>1,495,600</u>	<u>2,204,714</u>	147.4 %	<u>60,360,000</u>	<u>60,635,453</u>	100.5 %
Total Expenses and Change to Net Position	<u>\$ 1,500,000</u>	<u>\$ 2,204,714</u>	147.0 %	<u>\$ 60,360,000</u>	<u>\$ 57,766,973</u>	95.7 %

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

	2019 (75% Elapsed)			2018 (75% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 28,052,127	\$ 22,285,353	79.4 %	\$ 26,623,224	\$ 21,694,475	81.5 %
State	10,868,051	7,503,132	69.0 %	11,383,306	8,101,079	71.2 %
Local/Private	2,424,881	1,900,000	78.4 %	2,419,545	1,744,729	72.1 %
Total Restricted Revenues	<u>41,345,059</u>	<u>31,688,486</u>	76.6 %	<u>40,426,075</u>	<u>31,540,282</u>	78.0 %
Matching	119,882	70,381	58.7 %	112,735	78,240	69.4 %
Total Revenues and Matching	<u>\$ 41,464,941</u>	<u>\$ 31,758,867</u>	76.6 %	<u>\$ 40,538,810</u>	<u>\$ 31,618,522</u>	78.0 %
Expenses						
Instruction	\$ 5,481,089	\$ 3,316,225	60.5 %	\$ 5,730,817	\$ 3,868,377	67.5 %
Public Service	535,649	255,332	47.7 %	663,254	381,877	57.6 %
Academic Support	4,010,437	1,439,735	35.9 %	2,394,131	1,306,674	54.6 %
Student Services	2,037,201	1,296,324	63.6 %	738,668	1,254,758	169.9 %
Institutional Support	1,617,671	1,752,663	108.3 %	-	1,537,963	-
Scholarships and Fellowships	27,137,693	23,463,934	86.5 %	26,815,812	23,493,423	87.6 %
Total Restricted Expenses	<u>40,819,740</u>	<u>31,524,213</u>	77.2 %	<u>36,342,682</u>	<u>31,843,072</u>	87.6 %
Other Expenses and Adjustments						
Capitalized expenses	<u>(785,888)</u>	<u>(192,325)</u>	24.5 %	<u>(771,681)</u>	<u>(347,429)</u>	45.0 %
Excess Revenue (Deficit) over Expenses	<u>1,431,089</u>	<u>426,979</u>	29.8 %	<u>4,967,809</u>	<u>122,879</u>	2.5 %
Total Expenses and Change to Net Position	<u>\$ 42,250,829</u>	<u>\$ 31,951,192</u>	75.6 %	<u>\$ 41,310,491</u>	<u>\$ 31,965,951</u>	77.4 %

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

	2019 (75% Elapsed)			2018 (75% Elapsed)		
	FY 2019 Budget	YTD Actuals	Percent Budget	FY 2018 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 4,238,351	\$ 4,180,595	98.6 %	\$ 3,150,000	\$ 3,392,188	107.7 %
Investment Income	2,800,000	2,933,527	104.8 %	15,000	700,360	4669.1 %
Transfer In - Unrestricted to DS* Fund	10,470,284	7,852,713	75.0 %	-	-	-
Transfer In - Stabilization & Start Up to DS*	5,871,365	4,403,524	75.0 %	-	-	-
2008 Revenue Bonds	-	-	-	1,111,261	1,111,261	100.0 %
Total Revenue	<u>23,380,000</u>	<u>19,370,359</u>	82.9 %	<u>4,276,261</u>	<u>5,203,809</u>	121.7 %
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	407,156	75.0 %	639,875	319,938	50.0 %
Bond Principal-Series 2018	4,440,000	-	0.0 %	-	-	-
Bond Interest-Series 2018	13,006,461	7,315,124	56.2 %	-	-	-
Total Expenses	<u>20,519,336</u>	<u>7,722,280</u>	37.6 %	<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>11,648,079</u>	118.5 %	<u>2,525,125</u>	<u>4,867,611</u>	192.8 %
Total Expenses and Change to Net Position	<u>\$ 23,380,000</u>	<u>\$ 19,370,359</u>	82.9 %	<u>\$ 4,276,261</u>	<u>\$ 5,203,809</u>	121.7 %

*DS=Debt Service

Collin County Community College District
2017 Capital Improvement Program
For Period Ending
May 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	9,797,060	71.5 %
	2.0 Investigation, Testing & Verification	1,914,947	420,562	22.0 %
	3.0 Construction, Equipment & Furnishings	159,976,076	50,624,354	31.6 %
	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	60,865,293	37.0 %
Wylie Campus	1.0 Management, Design & Pre-Construction	13,495,577	10,189,915	75.5 %
	2.0 Investigation, Testing & Verification	2,200,255	770,368	35.0 %
	3.0 Construction, Equipment & Furnishings	149,761,195	52,251,658	34.9 %
	4.0 Misc	172,192	55,520	32.2 %
	5.0 Contingency	455,571	-	0.0 %
	Total	166,084,789	63,267,462	38.1 %
Farmersville Campus	1.0 Management, Design & Pre-Construction	2,171,819	844,839	38.9 %
	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	883,932	3.1 %
Frisco Campus (IT Center of Excellence)	1.0 Management, Design & Pre-Construction	4,167,459	768,638	18.4 %
	2.0 Investigation, Testing & Verification	1,009,600	14,795	1.5 %
	3.0 Construction, Equipment & Furnishings	50,183,042	-	0.0 %
	4.0 Misc	52,341	4,831	9.2 %
	5.0 Contingency	3,975,774	-	0.0 %
	Total	59,388,215	788,264	1.3 %
Celina Campus	1.0 Management, Design & Pre-Construction	3,934,714	1,455,719	37.0 %
	2.0 Investigation, Testing & Verification	936,908	31,059	3.3 %
	3.0 Construction, Equipment & Furnishings	46,569,862	2,700	0.0 %
	4.0 Misc	52,185	9,216	17.7 %
	5.0 Contingency	3,618,595	-	0.0 %
	Total	55,112,263	1,498,693	2.7 %
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
May 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
May 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	\$ 158,723,166	26.5 %
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 %