

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: P2478342

Finance 2021-22

Institution: Collin County Community College District (247834)

User ID: P2478342

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Collin County Community College District (247834)
Finance - Public Institutions' Reporting Standard

User ID: P2478342

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2021"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
- i** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- i** Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 Yes

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Part A - Statement of Net Position Page 1


Fiscal Year: September 1, 2020 - August 31, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	453,058,933	610,588,453
31	Depreciable <u>capital assets</u> , net of depreciation	731,176,427	591,195,912
04	Other noncurrent assets CV=[A05-A31]	97,625,502	137,119,556
05	Total <u>noncurrent assets</u>	828,801,929	728,315,468
06	Total assets CV=(A01+A05)	1,281,860,862	1,338,903,921
19	Deferred outflows of resources	63,055,604	65,661,698
Liabilities			
07	<u>Long-term debt, current portion</u>	15,905,000	12,880,000
08	Other current liabilities CV=(A09-A07)	51,522,976	89,634,928
09	Total <u>current liabilities</u>	67,427,976	102,514,928
10	<u>Long-term debt</u>	559,842,183	583,431,827
11	Other noncurrent liabilities CV=(A12-A10)	128,078,645	118,129,298
12	Total <u>noncurrent liabilities</u>	687,920,828	701,561,125
13	Total liabilities CV=(A09+A12)	755,348,804	804,076,053
20	Deferred inflows of resources	28,073,079	27,543,789
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	287,636,997	278,203,505
15	<u>Restricted-expendable</u>	20,951,426	13,127,520
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	252,906,160	281,614,752
18	Net position CV=[(A06+A19)-(A13+A20)]	561,494,583	572,945,777

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Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	64,791,473	64,791,473
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	778,534,486	657,323,935
32	Equipment, including art and <u>library collections</u>	84,841,805	48,251,173
27	<u>Construction in progress</u>	16,899,611	83,325,235
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	945,067,375	853,691,816
28	<u>Accumulated depreciation</u>	152,380,574	134,559,906
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2020 - August 31, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	267,507,039	260,705,637
02	Total expenses and deductions for this institution AND all of its child institutions	278,958,233	244,651,080
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -11,451,194	16,054,557
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	572,945,777	556,891,220
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	561,494,583	572,945,777

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Part E-1 - Scholarships and Fellowships

Fiscal Year: September 1, 2020 - August 31, 2021			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	24,004,282	24,516,293
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	8,668,234	5,909,094
03	<u>Grants by state government</u>	7,053,572	7,231,964
04	<u>Grants by local government</u>	29,700	0
05	<u>Institutional grants from restricted resources</u>	2,106,874	2,368,763
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	41,862,662	40,026,114
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	17,784,117	17,470,883
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	17,784,117	17,470,883
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	24,078,545	22,555,231

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2020 - August 31, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	10,715,158	10,547,865	0	0	10,715,158	10,547,865
13	Other federal grants (Do NOT include FDSL amounts)	248,556	220,759	0	0	248,556	220,759
14	Grants by state government	6,820,403	6,702,259	0	0	6,820,403	6,702,259
15	Grants by local government		0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	17,784,117	17,470,883	0	0	17,784,117	17,470,883

Part B - Revenues by Source (1)

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	39,263,227	39,230,781
Grants and contracts - operating			
02	Federal operating grants and contracts	13,952,721	4,831,908
03	State operating grants and contracts	2,396,768	1,992,483
04	Local government/private operating grants and contracts	134,939	179,103
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	134,939	179,103
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	2,956,851	2,039,803
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	602,201	505,344
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	241,892	317,769
09	Total operating revenues	59,548,599	49,097,191

Institution: Collin County Community College District (247834)


User ID: P2478342

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	49,492,556	50,782,813
12	<u>Local appropriations, education district taxes, and similar support</u>	124,226,128	118,378,106
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	33,107,077	30,649,045
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	172,388	6,112,500
17	<u>Investment income</u>	708,958	5,440,542
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	251,333	245,440
19	Total nonoperating revenues	207,958,440	211,608,446
27	Total operating and nonoperating revenues CV=[B19+B09]	267,507,039	260,705,637
28	<u>12-month Student FTE from E12</u>	21,982	21,699
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	12,169	12,015

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
25	Total all revenues and other additions	<input type="text" value="267,507,039"/>	260,705,637

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Collin County Community College does not report endowments on its financial statements. The endowments referred to in Part H belong to Collin County Community College Foundation which is a separate entity.

Institution: Collin County Community College District (247834)

User ID: P2478342

Part C-1 - Expenses by Functional Classification


Fiscal Year: September 1, 2020 - August 31, 2021

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	135,297,073	111,853,181	80,166,759	69,944,821
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	857,706	737,348	437,136	432,280
05	<u>Academic support</u>	28,646,894	23,930,104	15,947,328	13,850,255
06	<u>Student services</u>	24,938,595	22,187,078	13,928,747	13,000,789
07	<u>Institutional support</u>	48,021,011	43,554,283	20,372,986	17,953,157
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	24,078,545	22,555,231		
11	<u>Auxiliary enterprises</u>	3,828,317	4,038,776	1,321,914	1,276,180
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	13,290,092	15,795,079	0	0
19	Total expenses and deductions	278,958,233	244,651,080	132,174,870	116,457,482

Part C-2 - Expenses by Natural Classification


Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19).	132,174,870	116,457,482
19-3	<u>Benefits</u>	43,032,758	41,226,892
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	20,882,496	16,518,861
19-5	<u>Depreciation</u>	18,691,859	12,552,149
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 19,060,180	12,675,077
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	45,116,070	45,220,619
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	278,958,233	244,651,080
20-1	<u>12-month Student FTE (from E12 survey).</u>	21,982	21,699
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	12,690	11,275

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Increase in debt service interest payments.


Part M-1 - Pension Information

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	2,832,985	3,593,684
02	Net Pension liability	42,433,966	36,646,040
03	Deferred inflows related to pension	5,976,026	6,977,084
04	Deferred outflows related to pension	20,827,355	18,873,473

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information


Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 10,454,737	10,106,268
06	Net OPEB liability	<input checked="" type="checkbox"/> 83,906,315	82,437,297
07	Deferred inflows related to OPEB	22,097,053	20,566,705
08	Deferred outflows related to OPEB	42,228,249	46,788,225

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Net differences between projected and actual investment earnings and changes in actuarial assumptions will vary each year.


Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2020 - August 31, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	13,492,387	11,740,209
02	Value of endowment net assets at the end of the fiscal year	16,811,544	13,492,387
03	Change in value of endowment net assets CV=[H02-H01]	3,319,157	1,752,178
03a	New gifts and additions	812,952	1,612,890
03b	Endowment net investment return	2,733,797	364,901
03c	Spending distribution for current use	-227,592	-225,613
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> -11,451,194	16,054,557
02	Operating revenues + nonoperating revenues	267,507,039	260,705,637
03	Change in net position	<input checked="" type="checkbox"/> -11,451,194	16,054,557
04	Net position	561,494,583	556,891,220
05	Expendable net assets	<input checked="" type="checkbox"/> 20,951,426	13,127,520
06	Plant-related debt	575,747,183	596,311,827
07	Total expenses	259,895,415	229,880,876

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2020 - August 31, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	57,047,344	57,047,344			
02	Sales and services	3,559,052	602,201	2,956,851	0	0
03	Federal grants/contracts (excludes Pell Grants)	13,952,721	13,952,721	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	49,492,556	49,492,556	0	0	0
05	State grants and contracts	2,396,768	2,396,768	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non- property taxes	124,226,128				
09	Gifts and private grants, NOT including capital grants	172,388				
10	Interest earnings	708,958				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2020 - August 31, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	43,032,758	42,711,948	320,810	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,928,024	3,928,024	0	0	0
04	Current expenditures including salaries	241,203,556	237,375,239	3,828,317	0	0
Capital outlays						
05	Construction	79,706,523	79,706,523	0	0	0
06	Equipment purchases	37,486,699	37,486,699	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	19,060,180				

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: September 1, 2020 - August 31, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	596,311,827
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	17,120,000
04	Long-term debt outstanding at end of fiscal year	575,747,183
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: September 1, 2020 - August 31, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	10,188,944
08	Total cash and security assets held at end of fiscal year in bond funds	0
09	Total cash and security assets held at end of fiscal year in all other funds	455,260,418

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="8.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text" value="8.00"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2021.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$39,263,227	15%	\$1,786
State appropriations	\$49,492,556	19%	\$2,252
Local appropriations	\$124,226,128	47%	\$5,651
Government grants and contracts	\$49,456,566	19%	\$2,250
Private gifts, grants, and contracts	\$307,327	0%	\$14
Investment income	\$708,958	0%	\$32
Other core revenues	\$1,095,426	0%	\$50
Total core revenues	\$264,550,188	100%	\$12,035
Total revenues	\$267,507,039	N/A	\$12,169

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$135,297,073	49%	\$6,155
Research	\$0	0%	\$0
Public service	\$857,706	0%	\$39
Academic support	\$28,646,894	10%	\$1,303
Institutional support	\$48,021,011	17%	\$2,185
Student services	\$24,938,595	9%	\$1,135
Other core expenses	\$37,368,637	14%	\$1,700
Total core expenses	\$275,129,916	100%	\$12,516
Total expenses	\$278,958,233	N/A	\$12,690

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	21,982

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Revenues Part 3				
Perform Edits	The amount of total other revenues and additions reported in Part B (line 24) is expected to be greater than zero. Please correct your data or explain. (Error #5196)	Explanation	Yes	
Reason	Collin County Community College District does not report endowments on its financial statements. The endowments referred to in Part H belong to the Collin County Community College District Foundation, which is a separate entity. Therefore, there are no other revenues and additions to report on this line.			
Related Screens	Revenues Part 3			
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 6,337,539 and 19,012,615 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The figure for FY2021 reflects an increase in debt service interest payments.			
Screen: OPEB Information				
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	Net differences between projected and actual investment earnings and changes in actuarial assumptions will vary each year.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	Net differences between projected and actual investment earnings and changes in actuarial assumptions will vary each year.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 8,027,279 and 24,081,835 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Changes in state appropriations, ad valorem taxes, and depreciation contributed to the net loss. In addition, an increase in instructional expense due to a general salary increase, the opening of two new campuses for fall 2021, and cost increases for contractual services associated with online testing and help desk services for remote students during the COVID-19 pandemic.			
Screen Entry	The amount reported is outside the expected range of between 8,027,279 and 24,081,835 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Changes in state appropriations, ad valorem taxes, and depreciation contributed to the net loss. In addition, an increase in instructional expense due to a general salary increase, the opening of two new campuses for fall 2021, and cost increases for contractual services associated with online testing and help desk services for remote students during the COVID-19 pandemic.			
Screen Entry	The amount reported is outside the expected range of between 6,563,760 and 19,691,280 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amounts include increases for student aid/non-governmental grants and contracts as well as debt service.			