IPEDS

**2023-24
Data Collection System**

Finance 2023-24

Institution: Collin County Community College District (247834)   User ID: p247834c

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.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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)

User ID: p247834c

Finance - Public Institutions' Reporting Standard

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' Reporting Standard

Institution: Collin County Community College District (247834)

User ID: p247834c

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, 2023.)

Beginning: month/year (MMYYYY)	Month: 9	Year: 2022
And ending: month/year (MMYYYY)	Month: 8	Year: 2023

2. <u>Audit Opinion</u>

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
- ○ ❶ 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

Does your institution participate in intercollegiate athletics?

- ○ No
- ⦿ Yes - answer part a and b below

  a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

  - ☑ Auxiliary enterprises
  - ☐ Student services
  - ☐ Other (specify in box below)

  [ ]

  b) Does your institution have intercollegiate athletics revenue?

- ○ No
- ⦿ Yes - select category(s) where these revenues are included [check all that apply]
  - ☐ Sales and services of educational activities
  - ☑ Sales and services of auxiliary enterprises
  - ☐ Other (specify in box below)

  [ ]

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own <u>endowment assets</u>?

- ○ 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
- ⦿ ❶ 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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Institution: Collin County Community College District (247834)   User ID: p247834c

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2022 - August 31, 2023		
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

Line no.		Current year amount	Prior year amount
	Assets		
01	Total current assets	323,355,631	347,957,155
31	Depreciable capital assets, net of depreciation	775,129,291	775,135,468
04	Other noncurrent assets **CV=[A05-A31]**	**161,772,473**	130,846,033
05	Total noncurrent assets	936,901,764	905,981,501
06	**Total assets CV=(A01+A05)**	**1,260,257,395**	1,253,938,656
19	**Deferred outflows of resources**	66,352,400	74,346,361
	Liabilities		
07	Long-term debt, current portion	24,353,940	18,215,000
08	Other current liabilities CV=(A09-A07)	**48,107,109**	51,350,321
09	Total current liabilities	72,461,049	69,565,321
10	Long-term debt	525,381,582	538,308,582
11	Other noncurrent liabilities CV=(A12-A10)	**152,633,973**	139,568,053
12	Total noncurrent liabilities	678,015,555	677,876,635
13	**Total liabilities CV=(A09+A12)**	**750,476,604**	747,441,956
20	**Deferred inflows of resources**	37,329,784	41,923,846
	Net Position		
14	Invested in capital assets, net of related debt	317,041,513	296,369,605
15	Restricted-expendable	20,305,932	20,837,546
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	**201,455,962**	221,712,064
18	**Net position CV=[(A06+A19)-(A13+A20)]**	**538,803,407**	538,919,215

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Institution: Collin County Community College District (247834)

User ID: p247834c

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	74,876,535	74,860,039
22	Infrastructure	0	0
23	Buildings	841,759,984	838,176,877
32	Equipment, including art and library collections	93,295,324	88,825,425
27	Construction in progress	10,468,265	3,055,870
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**1,020,400,108**	1,004,918,211
28	Accumulated depreciation	194,401,904	173,050,507
33	Intangible assets, net of accumulated amortization	13,275,718	0
34	Other capital assets		0

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Institution: Collin County Community College District (247834)　　　　　　　　　　　　　　　　　User ID: p247834c

Part D - Summary of Changes In Net Position

**Fiscal Year: September 1, 2022 - August 31, 2023**
*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**	332,027,143	293,915,271
02	Total expenses and deductions for this institution **AND all of its child institutions**	332,425,771	316,480,828
03	Change in net position during year **CV**=(D01-D02)	☑ -398,628	-22,565,557
04	Net position beginning of year for this institution **AND all of its child institutions**	538,919,215	561,494,583
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	282,820	-9,811
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	538,803,407	538,919,215

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Institution: Collin County Community College District (247834)

User ID: p247834c

Part E-1 - Scholarships and Fellowships

| | **Fiscal Year: September 1, 2022 - August 31, 2023** | | |
| | **Do not report Federal Direct Student Loans (FDSL) anywhere in this section.** | | |
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	28,845,829	25,983,609
02	Other federal grants (Do NOT include FDSL amounts) ☑	1,631,979	20,415,368
03	Grants by state government	8,289,857	6,879,931
04	Grants by local government	0	300
05	Institutional grants from restricted resources	1,796,057	1,635,395
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	**0**	0
07	Total revenue that funds scholarships and fellowships	40,563,722	54,914,603
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	21,623,362	18,058,413
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV**=(E08+E09)	**21,623,362**	18,058,413
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.**	**18,940,360**	36,856,190

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Institution: Collin County Community College District (247834)
User ID: p247834c

Part E-2 - Sources of Discounts and Allowances

		Fiscal Year: September 1, 2022 - August 31, 2023					
		Amount of Source Applied to:					
Line No.	Source of Discounts and Allowances	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)	13,427,301	11,478,424	0	0	13,427,301	11,478,424
13	Other federal grants (Do NOT include FDSL amounts)	☑ 366,634	153,429	0	0	366,634	153,429
14	Grants by state government	7,829,427	6,400,568	0	0	7,829,427	6,400,568
15	Grants by local government	0	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	25,992	0	0	0	25,992
18	Total (from Part E1 line 8, 9 and 10)	21,623,362	18,058,413	0	0	21,623,362	18,058,413

Institution: Collin County Community College District (247834)   User ID: p247834c

Part B - Revenues and Other Additions, Page 1

	Fiscal Year: September 1, 2022 - August 31, 2023		
Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	45,623,058	41,569,307
	Grants and contracts - operating		
02	Federal operating grants and contracts	22,155,146	15,511,436
03	State operating grants and contracts	1,387,418	2,042,960
04	Local government/private operating grants and contracts	**40,548**	148,457
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	40,548	148,457
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	4,630,279	3,901,832
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	768,718	711,199
07	Independent operations	0	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	**467,892**	632,198
09	Total operating revenues	75,073,059	64,517,389

Institution: Collin County Community College District (247834)　　　　　　　　　　　　　　　　　　　　User ID: p247834c

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	53,648,625	50,730,109
12	Local appropriations, education district taxes, and similar support	154,182,140	132,471,746
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	30,566,088	45,828,359
14	State nonoperating grants	1,307,369	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	134,600	111,150
17	Investment income	16,855,639	11,078
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	259,623	245,440
19	Total nonoperating revenues	256,954,084	229,397,882
27	Total operating and nonoperating revenues **CV**=[B19+B09]	332,027,143	293,915,271
28	12-month Student FTE from E12	22,989	21,846
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	14,443	13,454

Institution: Collin County Community College District (247834)											User ID: p247834c

Part B - Revenues and Other Additions, Page 3

	Fiscal Year: September 1, 2022 - August 31, 2023		
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	☑ 0	0
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	☑ 0	0
25	Total all revenues and other additions	332,027,143	293,915,271

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Institution: Collin County Community College District (247834)   User ID: p247834c

Part C-1 - Expenses and Other Deductions by Functional Classification

		Fiscal Year: September 1, 2022 - August 31, 2023			
		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	Instruction	149,850,289	137,619,552	90,125,926	85,654,678
02	Research	0	0	0	0
03	Public service	782,428	888,852	461,452	524,551
05	Academic support	41,533,514	36,092,535	22,223,328	20,531,539
06	Student services	27,795,970	25,556,375	15,512,636	15,390,822
07	Institutional support	70,163,655	58,230,614	22,870,196	22,744,827
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	18,940,360	36,856,190		
11	Auxiliary enterprises	5,711,413	4,543,309	1,505,936	1,354,004
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	17,648,142	16,693,401	0	0
19	**Total expenses and deductions**	332,425,771	316,480,828	152,699,474	146,200,421

Institution: Collin County Community College District (247834)
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Part C-2 - Expenses and Other Deductions by Natural Classification

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
**Fiscal Year: September 1, 2022 - August 31, 2023**		
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	152,699,474	146,200,421
19-3	Benefits	47,355,375	39,473,833
19-4	Operation and Maintenance of Plant (as a natural expense)	27,884,075	23,570,715
19-5	Depreciation	27,205,727	22,838,726
19-6	Interest	18,461,878	18,757,487
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	58,819,242	65,639,646
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	332,425,771	316,480,828
20-1	12-month Student FTE (from E12 survey)	22,989	21,846
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**14,460**	14,487

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Institution: Collin County Community College District (247834)
User ID: p247834c

Part M-1 - Pension Information

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	☑ 4,189,104	1,609,286
02	Net Pension liability	☑ 57,614,710	23,461,964
03	Deferred inflows related to pension	☑ 3,931,695	25,156,088
04	Deferred outflows related to pension	☑ 31,383,949	22,644,700

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Institution: Collin County Community College District (247834)	User ID: p247834c

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

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	☑ 13,459,038	15,084,115
06	Net OPEB liability	☑ 95,640,043	114,306,618
07	Deferred inflows related to OPEB	☑ 32,580,802	15,860,983
08	Deferred outflows related to OPEB	34,968,451	51,701,661

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Institution: Collin County Community College District (247834)   User ID: p247834c

Part H - Details of Endowment Net Assets

	Fiscal Year: September 1, 2022 - August 31, 2023		
	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	14,444,522	16,811,544
02	Value of endowment net assets at the end of the fiscal year	15,742,479	14,444,522
03	Change in value of endowment net assets **CV**=[H02-H01]	1,297,957	-2,367,022
03a	New gifts and additions	290,083	2,352,837
03b	Endowment net investment return	1,150,632	-3,462,043
03c	Spending distribution for current use	-390,845	-392,233
03d	Other **CV**=[H03-(H03a+H03b+H03c)]	248,087	-865,583

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Institution: Collin County Community College District (247834)
User ID: p247834c

Part N - Financial Health

	Fiscal Year: September 1, 2022 - August 31, 2023		
Line No.	Description (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.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-398,628	-22,565,557
02	Operating revenues + nonoperating revenues	332,027,143	293,915,271
03	Change in net position	-398,628	-22,565,557
04	Net position	538,803,407	538,919,215
05	Expendable net assets	20,305,932	20,837,546
06	Plant-related debt	534,989,982	556,523,582
07	Total expenses	332,425,771	297,281,287

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Institution: Collin County Community College District (247834)

User ID: p247834c

Part J - Revenue Data for the Census Bureau

		Fiscal Year: September 1, 2022 - August 31, 2023				
	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	67,246,420	67,246,420			
02	Sales and services	**5,398,997**	768,718	4,630,279	0	0
03	Federal grants/contracts (excludes Pell Grants)	22,155,146	22,155,146	0	0	0
	Revenue from the state government:					
04	State appropriations, current & capital	53,648,625	53,648,625	0	0	0
05	State grants and contracts	1,307,369	1,307,369	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	154,182,140				
09	Gifts and private grants, NOT including capital grants	134,600				
10	Interest earnings	16,855,639				
11	Dividend earnings	0				
12	Realized capital gains	0				

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Institution: Collin County Community College District (247834)
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Part K - Expenditure Data for the Census Bureau

		Fiscal Year: September 1, 2022 - August 31, 2023				
	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	47,355,375	47,025,588	329,787	0	0
03	Payment to state retirement funds (may be included in line 02 above)	4,905,086	4,905,086	0	0	0
04	Current expenditures **including** salaries	286,757,466	281,046,053	5,711,413	0	0
	Capital outlays					
05	Construction	11,926,255	11,926,255	0	0	0
06	Equipment purchases	4,893,619	4,893,619	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	18,461,878				

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Institution: Collin County Community College District (247834)

User ID: p247834c

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

Fiscal Year: September 1, 2022 - August 31, 2023	
Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	556,523,582
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	18,215,000
04 Long-term debt outstanding at end of fiscal year	534,989,982
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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Institution: Collin County Community College District (247834)
User ID: p247834c

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

Fiscal Year: September 1, 2022 - August 31, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	12,595,820
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	388,897,192

⚙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).

Institution: Collin County Community College District (247834)　　　　　　　　　　　　　　　　User ID: p247834c

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:					
○	Keyholder	○	SFA Contact	○	HR Contact
◉	Finance Contact	○	Academic Library Contact	○	Other
Name:	Jeanine Jones				
Email:	jeaninejones@collin.edu				

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
3.00　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	10.00 hours	5.00 hours	8.00 hours	4.00 hours
Other offices	hours	hours	hours	4.00 hours

Institution: Collin County Community College District (247834)   User ID: p247834c

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the IPEDS Use the Data and appear as aggregated statistics in various Department of Education reports. College Navigator is updated approximately three months after the data collection period closes and DFRs will be available through the IPEDS Use the Data and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	45,623,058	14	1,985
State appropriations	53,648,625	16	2,334
Local appropriations	154,182,140	47	6,707
Government grants and contracts	55,416,021	17	2,411
Private gifts, grants, and contracts	175,148	0	8
Investment income	16,855,639	5	733
Other core revenues	1,496,233	0	65
Total core revenues	327,396,864	100	14,241
Total revenues	332,027,143	N/A	14,443

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 Expense

Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	149,850,289	46	6,518
Research	0	0	0
Public service	782,428	0	34
Academic support	41,533,514	13	1,807
Institutional support	70,163,655	21	3,052
Student services	27,795,970	9	1,209
Other core expenses	36,588,502	11	1,592
Total core expenses	326,714,358	100	14,212
Total expenses	332,425,771	N/A	14,460

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	
FTE enrollment	22,989	

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.

Institution: Collin County Community College District (247834)   User ID: p247834c

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: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 10,207,684 and 30,623,052 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was a 33.3% decrease in Federal Grants - Non-operating in FY 2023. In FY22, $19.1 million was awarded from the Education Stabilization Fund - Emergency Grant Assistance for Students which exhausted all but $35,000 available to award to students in FY 2023.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 76,715 and 230,143 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is due to an increase in remissions and exemptions.			
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 does not report endowments on its financial statements. The endowments referred to in Part H belong to the Collin County Community College Foundation, 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: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,046,036 and 2,172,536 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expenses and liabilities are calculated or estimated by Texas' Employee Retirement System (ERS), and they are charged or allocated to institutions as determined by ERS based on net differences between projected and actual investment earnings. Changes in actuarial assumptions vary each year.			
Screen Entry	The amount reported is outside the expected range of between 15,250,277 and 31,673,651 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expenses and liabilities are calculated or estimated by Texas' Employee Retirement System (ERS), and they are charged or allocated to institutions as determined by ERS based on net differences between projected and actual investment earnings. Changes in actuarial assumptions vary each year.			
Screen Entry	The amount reported is outside the expected range of between 16,351,458 and 33,960,718 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expenses and liabilities are calculated or estimated by Texas' Employee Retirement System (ERS), and they are charged or allocated to institutions as determined by ERS based on net differences between projected and actual investment earnings. Changes in actuarial assumptions vary each year.			
Screen Entry	The amount reported is outside the expected range of between 14,719,055 and 30,570,345 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expenses and liabilities are calculated or estimated by Texas' Employee Retirement System (ERS), and they are charged or allocated to institutions as determined by ERS based on net differences between projected and actual investment earnings. Changes in actuarial assumptions vary each year.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 10,309,639 and 21,412,327 when compared with the prior year value. Please correct your data or explain. (Error #5301)	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 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	Pension expenses and liabilities are calculated or estimated by Texas' Employee Retirement System (ERS), and they are changed or allocated to institutions as determined by ERS based on net differences between projected and actual investment earnings. Changes in actuarial assumptions 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	Pension expenses and liabilities are calculated or estimated by Texas' Employee Retirement System (ERS), and they are changed or allocated to institutions as determined by ERS based on net differences between projected and actual investment earnings. Changes in actuarial assumptions vary each year.			