

Collin County Community College District
All Funds
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 39,834,020	\$ 13,347,809	33.5 %	\$ 39,834,020	\$ 13,348,213	33.5 %
Tuition and Fees	53,658,563	21,346,801	39.8 %	48,788,991	21,666,191	44.4 %
Scholarship allowances	(8,000,000)	(2,000,000)	25.0 %	(7,700,000)	(1,925,000)	25.0 %
Taxes for Current Operations	130,982,990	8,789,156	6.7 %	118,601,066	7,935,305	6.7 %
Investment Income-Unrestricted Fund	2,350,000	176,319	7.5 %	4,070,000	997,949	24.5 %
Investment Income-Stabilization Fund	655,000	25,548	3.9 %	1,200,000	235,783	19.6 %
Investment Income-Building Fund	1,200,000	44,201	3.7 %	2,300,000	577,996	25.1 %
Miscellaneous - Unrestricted Fund	2,239,075	224,581	10.0 %	2,214,142	393,192	17.8 %
Auxiliary Fund	4,867,483	1,033,991	21.2 %	2,408,455	1,057,804	43.9 %
Total Unrestricted	227,787,131	42,988,406	18.9 %	211,716,674	44,287,433	20.9 %
Restricted						
Grants and Contracts	40,052,730	13,301,127	33.2 %	47,957,608	13,415,051	28.0 %
State Allocation-On-Behalf Benefits	8,984,595	2,316,096	25.8 %	8,641,239	2,179,299	25.2 %
Debt Service- General Obligation Bonds	4,788,309	305,867	6.4 %	4,896,142	382,368	7.8 %
Total Restricted	53,825,634	15,923,089	29.6 %	61,494,989	15,976,718	26.0 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	25,000,000	6,250,000	25.0 %	30,300,000	7,575,000	25.0 %
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	53,173	24.2 %
Transfer in - Unrestricted to Grant Fund - Matching	118,706	28,191	23.7 %	158,971	19,034	12.0 %
Transfer in - Unrestricted to Debt Service Fund	25,911,552	6,539,498	25.2 %	15,803,626	3,944,017	25.0 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	9,960,545	2,490,136	25.0 %	1,600,523	400,131	25.0 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,240,803	15,307,825	25.0 %	281,147,765	11,991,354	4.3 %
Total Revenues and Transfers	\$ 342,853,568	\$ 74,219,320	21.6 %	\$ 554,359,428	\$ 72,255,505	13.0 %
Expenses						
Unrestricted						
Instruction	\$ 96,075,585	\$ 23,777,441	24.7 %	\$ 85,390,001	\$ 21,519,314	25.2 %
Public Service	58,859	9,659	16.4 %	56,413	14,170	25.1 %
Academic Support	26,472,628	5,152,711	19.5 %	23,483,315	4,231,581	18.0 %
Student Services	23,976,631	3,893,586	16.2 %	19,410,242	3,980,011	20.5 %
Institutional Support	53,668,590	10,755,409	20.0 %	51,266,494	8,834,866	17.2 %
Operation and Maintenance of Plant	26,945,519	4,088,475	15.2 %	18,316,970	3,212,692	17.5 %
Scholarship allowances	(8,000,000)	(2,000,000)	25.0 %	(7,700,000)	(1,925,000)	25.0 %
Auxiliary Enterprises	4,354,811	972,192	22.3 %	3,887,432	1,046,133	26.9 %
Reserve for Supplemental Requests - Unrestricted Fd	-	-	-	312,500	-	0.0 %
Reserve for Supplemental Requests - Aux Fd	-	-	-	61,664	-	0.0 %
Building Fund	-	-	-	3,500,000	560,095	16.0 %
Total Unrestricted Expenses	223,552,623	46,649,472	20.9 %	197,985,031	41,473,862	20.9 %
Restricted						
Grants and Contracts-Scholarships	43,666,950	13,364,742	30.6 %	50,529,853	13,739,446	27.2 %
Debt Service - General Obligation	35,165,533	12,642,975	36.0 %	23,522,732	2,500,683	10.6 %
State Allocation-On-Behalf Benefits	8,984,595	2,316,096	25.8 %	8,641,239	2,179,299	25.2 %
Limited Tax Series Bonds	133,128,987	18,279,624	13.7 %	27,693,363	15,573,675	56.2 %
Total Restricted Expenses	220,946,065	46,603,437	21.1 %	110,387,187	33,993,103	30.8 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	25,000,000	6,250,000	25.0 %	30,300,000	7,575,000	25.0 %
Transfer out - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	53,173	0.0 %
Transfer out - Unrestricted to Grant Fund - Matching	118,706	28,191	23.7 %	158,971	19,034	12.0 %
Transfer out - Unrestricted to Debt Service Fund	25,911,552	6,539,498	25.2 %	15,803,626	3,944,017	25.0 %
Transfer out - Stabilization and Startup to Debt Service Fd	9,960,545	2,490,136	25.0 %	1,600,523	400,131	25.0 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,240,803	15,307,825	25.0 %	397,676,846	11,991,354	3.0 %
Other Adjustments						
Depreciation	16,630,452	4,547,759	27.3 %	12,354,681	3,076,634	24.9 %
Bond Principal-General Obligation Bonds	(23,681,777)	(7,000,000)	29.6 %	(10,520,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(7,723,434)	(962,045)	12.5 %	(10,206,723)	(193,710)	1.9 %
Capitalized Expenses-Building Fund	-	-	-	(4,450,794)	-	0.0 %
Capitalized Expenses-Limited Tax Bond Series	(132,372,534)	(18,279,624)	13.8 %	(234,243,664)	(15,573,675)	6.6 %
Total Other Expenses	(147,147,293)	(21,693,910)	14.7 %	(247,066,500)	(12,690,750)	5.1 %
Total Expenses, Transfers and Adjustments	358,592,198	86,866,823	24.2 %	458,982,565	74,767,568	16.3 %
Excess (Deficit) of Revenues Over Expenses	(15,738,630)	(12,647,503)	80.4 %	95,376,864	(2,512,063)	(2.6)%
Total Expenses and Change to Net Position	\$ 342,853,568	\$ 74,219,320	21.6 %	\$ 554,359,428	\$ 72,255,505	13.0 %

Collin County Community College District
Current Unrestricted Funds
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 39,834,020	\$ 13,347,809	33.5 %	\$ 39,834,020	\$ 13,348,213	33.5 %
Tuition and Fees (net of discounts)	53,658,563	21,346,801	39.8 %	48,788,991	21,666,191	44.4 %
Scholarship Allowances	(8,000,000)	(2,000,000)	25.0 %	(7,700,000)	(1,925,000)	25.0 %
Taxes for Current Operations	130,982,990	8,789,156	6.7 %	118,601,066	7,935,305	6.7 %
Investment Income	2,350,000	176,319	7.5 %	4,070,000	997,949	24.5 %
Miscellaneous	2,239,075	224,581	10.0 %	2,214,142	393,192	17.8 %
Total Revenues	<u>\$ 221,064,648</u>	<u>\$ 41,884,666</u>	18.9 %	<u>\$ 205,808,219</u>	<u>\$ 42,415,850</u>	20.6 %
Expenses						
Instruction	\$ 94,873,525	\$ 23,758,345	25.0 %	\$ 83,605,511	\$ 21,443,034	25.6 %
Public Service	58,859	9,659	16.4 %	56,413	14,170	25.1 %
Academic Support	24,539,362	5,005,283	20.4 %	16,728,451	3,829,303	22.9 %
Student Services	22,961,671	3,891,490	16.9 %	18,826,788	3,980,011	21.1 %
Institutional Support	53,028,100	10,756,941	20.3 %	50,255,906	8,781,869	17.5 %
Plant Operations & Maintenance	25,391,411	4,029,740	15.9 %	17,322,455	3,212,692	18.5 %
Scholarship Allowances	(8,000,000)	(2,000,000)	25.0 %	(7,700,000)	(1,925,000)	25.0 %
Total Unrestricted Expenses	<u>212,852,928</u>	<u>45,451,458</u>	21.4 %	<u>179,095,524</u>	<u>39,336,079</u>	22.0 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	25,000,000	6,250,000	25.0 %	30,300,000	7,575,000	25.0 %
Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	53,173	0.0 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	118,706	28,191	23.7 %	158,971	19,034	12.0 %
Unrestricted to Debt Service	25,911,552	6,539,498	25.2 %	15,803,626	3,944,017	25.0 %
Total Transfers	<u>51,280,258</u>	<u>12,817,688</u>	25.0 %	<u>163,011,678</u>	<u>11,591,223</u>	7.1 %
Reserves						
Reserves for Supplemental	-	-	-	312,500	-	0.0 %
Total Reserves	<u>-</u>	<u>-</u>	-	<u>312,500</u>	<u>-</u>	0.0 %
Other Expenses and adjustments						
Depreciation	16,630,452	4,547,759	27.3 %	12,354,681	3,076,634	24.9 %
Capitalized Expenses	(7,079,858)	(962,045)	13.6 %	(9,642,561)	(138,856)	1.4 %
Total Other Expenses	<u>9,550,594</u>	<u>3,585,714</u>	37.5 %	<u>2,712,121</u>	<u>2,937,778</u>	108.3 %
Total Expenses, Transfers, and Reserves	<u>273,683,780</u>	<u>61,854,860</u>	22.6 %	<u>345,131,823</u>	<u>53,865,080</u>	15.6 %
Excess (Deficit) of Revenues Over Expenses	<u>(52,619,132)</u>	<u>(19,970,194)</u>	38.0 %	<u>(139,323,604)</u>	<u>(11,449,231)</u>	8.2 %
Total Expenses and Change to Net Position	<u>\$ 221,064,648</u>	<u>\$ 41,884,666</u>	18.9 %	<u>\$ 205,808,219</u>	<u>\$ 42,415,850</u>	20.6 %

Collin County Community College District
Stabilization and Startup Fund
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 655,000	\$ 25,548	3.9 %	\$ 1,200,000	\$ 235,783	19.6 %
Transfer In - from Unrestricted	25,000,000	6,250,000	25.0 %	30,300,000	7,575,000	25.0 %
Total Revenues and Transfers	<u>\$ 25,655,000</u>	<u>\$ 6,275,548</u>	24.5 %	<u>\$ 31,500,000</u>	<u>\$ 7,810,783</u>	24.8 %
Expenses and Transfers						
Instruction	\$ 1,202,060	\$ 19,096	1.6 %	\$ 1,784,490	\$ 76,280	4.3 %
Academic Support	1,933,266	147,428	7.6 %	6,754,864	402,278	6.0 %
Student Services	1,014,960	2,096	0.2 %	583,454	-	0.0 %
Institutional Support	640,490	(1,532)	(0.2)%	1,010,588	52,997	5.2 %
Plant Operations & Maintenance	1,554,108	58,735	3.8 %	994,515	-	0.0 %
Transfer out - to Debt Service	9,960,545	2,490,136	25.0 %	1,600,523	400,131	25.0 %
Total Expenses and Transfers	<u>16,305,429</u>	<u>2,715,959</u>	16.7 %	<u>12,728,434</u>	<u>931,686</u>	7.3 %
Excess (Deficit)Revenues over Expenses	<u>9,349,571</u>	<u>3,559,589</u>	38.1 %	<u>18,771,566</u>	<u>6,879,098</u>	36.6 %
Total Expenses and Change to Net Position	<u>\$ 25,655,000</u>	<u>\$ 6,275,548</u>	24.5 %	<u>\$ 31,500,000</u>	<u>\$ 7,810,783</u>	24.8 %

Collin County Community College District
Auxiliary Funds
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 850,000	\$ 338,987	39.9 %	\$ 925,000	\$ 419,502	45.4 %
Food Services/Vending	1,725,590	197,901	11.5 %	737,000	295,828	40.1 %
Catering Services	250,000	14,523	5.8 %	310,000	114,930	37.1 %
Facilities Rental	188,000	(1,990)	(1.1)%	186,000	40,651	21.9 %
Print Shop	123,000	6,346	5.2 %	124,500	40,888	32.8 %
Miscellaneous	10,000	2,425	24.3 %	10,000	2,075	20.8 %
Athletics	4,000	-	0.0 %	4,000	277	6.9 %
Student Housing	1,604,938	446,605	27.8 %	-	115,665	-
Cell Tower	111,955	29,194	26.1 %	111,955	27,989	25.0 %
Total	<u>4,867,483</u>	<u>1,033,991</u>	21.2 %	<u>2,408,455</u>	<u>1,057,804</u>	43.9 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	53,173	24.2 %
Total Revenues and Transfers	<u>\$ 5,117,483</u>	<u>\$ 1,033,991</u>	20.2 %	<u>\$ 2,628,455</u>	<u>\$ 1,110,977</u>	42.3 %
Expenses						
Auxiliary Services Administration	\$ 485,738	\$ 50,042	10.3 %	\$ 186,386	\$ 51,206	27.5 %
Food Services/Vending	1,401,379	404,420	28.9 %	1,028,861	317,932	30.9 %
Catering Services	213,515	25,927	12.1 %	282,618	91,697	32.4 %
Facilities Rental	230,685	37,458	16.2 %	160,703	38,280	23.8 %
Print Shop	123,040	16,616	13.5 %	131,782	26,308	20.0 %
Athletics	854,674	199,900	23.4 %	854,674	274,855	32.2 %
Student Housing	874,280	181,440	20.8 %	1,015,070	170,481	16.8 %
Scholarships	132,500	53,022	40.0 %	132,500	68,977	52.1 %
Refund Petition	39,000	3,367	8.6 %	27,000	6,398	23.7 %
Reserve for Supplemental - Auxliary Fund	-	-	-	61,664	-	0.0 %
Total Expenses	<u>4,354,811</u>	<u>972,192</u>	22.3 %	<u>3,881,258</u>	<u>1,046,133</u>	27.0 %
Other Adjustments						
Capitalized expenses	(1,000)	-	0.0 %	(54,100)	-	0.0 %
Total Expenses and Adjustments	<u>4,353,811</u>	<u>972,192</u>	22.3 %	<u>3,827,158</u>	<u>1,046,133</u>	27.3 %
Excess (Deficit) of Revenues Over Expenses	<u>763,672</u>	<u>61,799</u>	8.1 %	<u>(1,198,703)</u>	<u>64,844</u>	(5.4)%
Total Expenses and Change in Net Position	<u>\$ 5,117,483</u>	<u>\$ 1,033,991</u>	20.2 %	<u>\$ 2,628,455</u>	<u>\$ 1,110,977</u>	42.3 %

Collin County Community College District
Building Fund
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 44,201	3.7 %	\$ 2,300,000	\$ 577,996	25.1 %
Transfer in - Limited Tax Series Bonds	-	-	-	117,435,564	-	0.0 %
Total Revenues and Transfers	<u>\$ 1,200,000</u>	<u>\$ 44,201</u>	3.7 %	<u>\$ 119,735,564</u>	<u>\$ 577,996</u>	0.5 %
Expenses and Transfers						
Student Housing Expenses	\$ -	\$ -	-	\$ 4,450,794	\$ 560,095	12.6 %
Transfer out - Limited Tax Series Bonds	-	-	-	-	-	-
Total Expenses and Transfers	<u>-</u>	<u>-</u>	-	<u>4,450,794</u>	<u>560,095</u>	12.6 %
Other Adjustments						
Student Housing Expenses to be capitalized	-	-	-	(4,450,794)	-	0.0 %
Total Expenses, Transfers and Adjustments	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>560,095</u>	-
 Excess (Deficit) Revenues over Expenses	 <u>1,200,000</u>	 <u>44,201</u>	 3.7 %	 <u>119,735,564</u>	 <u>17,901</u>	 0.0 %
Total Expenses and Change to Net Position	<u>\$ 1,200,000</u>	<u>\$ 44,201</u>	3.7 %	<u>\$ 119,735,564</u>	<u>\$ 577,996</u>	0.5 %

Collin County Community College District
Restricted Fund
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 34,256,793	\$ 11,623,780	33.9 %	\$ 41,171,116	\$ 11,720,443	28.5 %
State	12,303,088	3,067,360	24.9 %	12,843,131	2,915,865	22.7 %
Local/Private	2,477,444	926,082	37.4 %	2,714,513	958,042	35.3 %
Total Restricted Revenues	<u>49,037,325</u>	<u>15,617,222</u>	31.8 %	<u>56,728,760</u>	<u>15,594,350</u>	27.5 %
Matching	118,706	28,191	23.7 %	158,971	19,034	12.0 %
Total Revenues and Matching	<u>\$ 49,156,031</u>	<u>\$ 15,645,413</u>	31.8 %	<u>\$ 56,887,731</u>	<u>\$ 15,613,384</u>	27.4 %
Expenses						
Instruction	\$ 4,878,833	\$ 1,153,241	23.6 %	\$ 6,220,616	\$ 1,158,681	18.6 %
Public Service	753,042	136,574	18.1 %	844,582	154,212	18.3 %
Academic Support	5,549,942	392,121	7.1 %	3,819,245	433,137	11.3 %
Student Services	2,759,410	388,665	14.1 %	2,106,668	424,569	20.2 %
Institutional Support	2,785,499	1,043,882	37.5 %	4,069,065	628,378	15.4 %
Scholarships and Fellowships	28,538,115	12,566,355	44.0 %	33,966,699	13,119,768	38.6 %
Total Restricted Expenses	<u>45,264,841</u>	<u>15,680,838</u>	34.6 %	<u>51,026,875</u>	<u>15,918,745</u>	31.2 %
Other Expenses and Adjustments						
Capitalized expenses	(642,576)	-	0.0 %	(510,062)	(54,854)	10.8 %
Excess Revenue (Deficit) over Expenses	<u>4,533,766</u>	<u>(35,425)</u>	(0.8)%	<u>6,370,918</u>	<u>(250,507)</u>	(3.9)%
Total Expenses and Change to Net Position	<u>\$ 49,798,607</u>	<u>\$ 15,645,413</u>	31.4 %	<u>\$ 57,397,793</u>	<u>\$ 15,668,238</u>	27.3 %

Collin County Community College District
Debt Service
Revenues and Expenses
For the Period Ending
November 30

	2021 (25% Elapsed)			2020 (25% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,528,309	\$ 238,180	6.8 %	\$ 3,196,142	\$ 213,130	6.7 %
Investment Income	1,260,000	67,688	5.4 %	1,700,000	169,239	10.0 %
Transfer In - Unrestricted to DS* Fund	25,911,552	6,539,498	25.2 %	15,803,626	3,944,017	25.0 %
Transfer In - Stabilization & Start Up to DS*	9,960,545	2,490,136	25.0 %	1,600,523	400,131	25.0 %
Total Revenue	<u>40,660,406</u>	<u>9,335,501</u>	23.0 %	<u>22,300,291</u>	<u>4,726,515</u>	21.2 %
Expenses						
Bond Principal-Series 2010	\$ 2,760,000	\$ 7,000,000	253.6 %	\$ 2,635,000	\$ -	0.0 %
Bond Interest-Series 2010	323,100	8,078	2.5 %	441,675	110,419	25.0 %
Bond Principal-Series 2018	8,205,000	-	0.0 %	7,885,000	-	0.0 %
Bond Interest-Series 2018	9,245,656	2,311,414	25.0 %	9,561,057	2,390,264	25.0 %
Bond Principal-Series 2020	1,915,000	-	0.0 %	-	-	-
Bond Interest-Series 2020	12,716,777	3,323,483	26.1 %	3,000,000	-	0.0 %
Total Expenses	<u>20,533,756</u>	<u>12,642,975</u>	61.6 %	<u>20,522,732</u>	<u>2,500,683</u>	12.2 %
Add back: Principal payment	(10,965,000)	(7,000,000)	63.8 %	(10,520,000)	-	0.0 %
Excess (Deficit) Revenues over Expenses	<u>31,091,650</u>	<u>3,692,526</u>	11.9 %	<u>12,297,559</u>	<u>2,225,833</u>	18.1 %
Total Expenses and Change to Net Position	<u>\$ 40,660,406</u>	<u>\$ 9,335,501</u>	23.0 %	<u>\$ 22,300,291</u>	<u>\$ 4,726,515</u>	21.2 %

*DS=Debt Service