

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 39,834,020	\$ 9,562,438	24.0 %	\$ 39,834,020	\$ 9,562,899	24.0 %
Tuition and Fees	53,658,563	21,244,375	39.6 %	48,788,991	21,561,390	44.2 %
Scholarship allowances	(8,000,000)	(1,333,333)	16.7 %	(7,700,000)	(1,283,333)	16.7 %
Taxes for Current Operations	130,982,990	1,887,649	1.4 %	118,601,066	2,304,502	1.9 %
Investment Income-Unrestricted Fund	2,350,000	123,090	5.2 %	4,070,000	696,632	17.1 %
Investment Income-Stabilization Fund	655,000	17,717	2.7 %	1,200,000	162,446	13.5 %
Investment Income-Building Fund	1,200,000	26,882	2.2 %	2,300,000	410,009	17.8 %
Miscellaneous - Unrestricted Fund	2,239,075	146,196	6.5 %	2,214,142	296,452	13.4 %
Auxiliary Fund	4,867,483	956,736	19.7 %	2,408,455	869,216	36.1 %
Total Unrestricted	227,787,131	32,631,749	14.3 %	211,716,674	34,580,214	16.3 %
Restricted						
Grants and Contracts	40,012,729	12,952,145	32.4 %	47,957,608	12,698,949	26.5 %
State Allocation-On-Behalf Benefits	8,984,595	1,533,658	17.1 %	8,641,239	1,450,048	16.8 %
Debt Service- General Obligation Bonds	4,788,309	99,873	2.1 %	4,896,142	207,382	4.2 %
Total Restricted	53,785,633	14,585,677	27.1 %	61,494,989	14,356,378	23.3 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	25,000,000	4,166,667	16.7 %	30,300,000	5,050,000	16.7 %
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	36,286	16.5 %
Transfer in - Unrestricted to Grant Fund - Matching	118,706	17,352	14.6 %	158,971	10,956	6.9 %
Transfer in - Unrestricted to Debt Service Fund	25,907,990	4,359,665	16.8 %	15,803,626	2,629,344	16.6 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	9,960,545	1,660,091	16.7 %	1,600,523	266,754	16.7 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,237,241	10,203,774	16.7 %	281,147,765	7,993,340	2.8 %
Total Revenues and Transfers	\$ 342,810,005	\$ 57,421,200	16.8 %	\$ 554,359,428	\$ 56,929,933	10.3 %
Expenses						
Unrestricted						
Instruction	\$ 96,108,709	\$ 15,824,887	16.5 %	\$ 85,393,516	\$ 13,739,303	16.1 %
Public Service	58,859	7,250	12.3 %	56,413	9,697	17.2 %
Academic Support	26,368,993	3,448,259	13.1 %	23,481,950	2,781,004	11.8 %
Student Services	23,981,555	2,621,120	10.9 %	19,410,242	2,685,268	13.8 %
Institutional Support	53,838,520	7,578,644	14.1 %	51,264,344	6,111,696	11.9 %
Operation and Maintenance of Plant	26,853,741	2,047,091	7.6 %	18,316,970	1,889,515	10.3 %
Scholarship allowances	(8,000,000)	(1,333,333)	16.7 %	(7,700,000)	(1,283,333)	16.7 %
Auxiliary Enterprises	4,354,811	732,867	16.8 %	3,887,432	703,233	18.1 %
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	232,855	6.7 %
Total Unrestricted Expenses	223,565,188	30,926,786	13.8 %	197,985,031	26,869,237	13.6 %
Restricted						
Grants and Contracts-Scholarships	43,626,949	12,994,976	29.8 %	50,529,853	12,939,694	25.6 %
Debt Service - General Obligation	35,165,533	10,764,676	30.6 %	23,522,732	1,667,122	7.1 %
State Allocation-On-Behalf Benefits	8,984,595	1,533,658	17.1 %	8,641,239	1,450,048	16.8 %
Limited Tax Series Bonds	133,128,987	8,934,597	6.7 %	27,693,363	14,629,702	52.8 %
Total Restricted Expenses	220,906,064	34,227,907	15.5 %	110,387,187	30,686,566	27.8 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	25,000,000	4,166,667	16.7 %	30,300,000	5,050,000	16.7 %
Transfer out - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	36,286	0.0 %
Transfer out - Unrestricted to Grant Fund - Matching	118,706	17,352	14.6 %	158,971	10,956	6.9 %
Transfer out - Unrestricted to Debt Service Fund	25,907,990	4,359,665	16.8 %	15,803,626	2,629,344	16.6 %
Transfer out - Stabilization and Startup to Debt Service Fd	9,960,545	1,660,091	16.7 %	1,600,523	266,754	16.7 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,237,241	10,203,774	16.7 %	397,676,846	7,993,340	2.0 %
Other Adjustments						
Depreciation	16,630,452	3,031,839	18.2 %	12,354,681	2,051,090	16.6 %
Bond Principal-General Obligation Bonds	(23,681,777)	(7,000,000)	29.6 %	(10,520,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(7,763,073)	(704,548)	9.1 %	(10,215,344)	(109,526)	1.1 %
Capitalized Expenses-Building Fund	-	-	-	(4,450,794)	-	0.0 %
Capitalized Expenses-Limited Tax Bond Series	(133,011,365)	(8,934,597)	6.7 %	(234,242,558)	(14,600,445)	6.2 %
Total Other Expenses	(147,825,763)	(13,607,306)	9.2 %	(247,074,015)	(12,658,882)	5.1 %
Total Expenses, Transfers and Adjustments	357,882,730	61,751,161	17.3 %	458,975,050	52,890,262	11.5 %
Excess (Deficit) of Revenues Over Expenses	(15,072,725)	(4,329,961)	28.7 %	95,384,379	4,039,671	4.2 %
Total Expenses and Change to Net Position	\$ 342,810,005	\$ 57,421,200	16.8 %	\$ 554,359,428	\$ 56,929,933	10.3 %

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 39,834,020	\$ 9,562,438	24.0 %	\$ 39,834,020	\$ 9,562,899	24.0 %
Tuition and Fees (net of discounts)	53,658,563	21,244,375	39.6 %	48,788,991	21,561,390	44.2 %
Scholarship Allowances	(8,000,000)	(1,333,333)	16.7 %	(7,700,000)	(1,283,333)	16.7 %
Taxes for Current Operations	130,982,990	1,887,649	1.4 %	118,601,066	2,304,502	1.9 %
Investment Income	2,350,000	123,090	5.2 %	4,070,000	696,632	17.1 %
Miscellaneous	2,239,075	146,196	6.5 %	2,214,142	296,452	13.4 %
Total Revenues	<u>\$ 221,064,648</u>	<u>\$ 31,630,414</u>	14.3 %	<u>\$ 205,808,219</u>	<u>\$ 33,138,543</u>	16.1 %
Expenses						
Instruction	\$ 94,906,649	\$ 15,805,791	16.7 %	\$ 83,609,026	\$ 13,711,844	16.4 %
Public Service	58,859	7,250	12.3 %	56,413	9,697	17.2 %
Academic Support	24,550,081	3,318,533	13.5 %	16,727,086	2,522,516	15.1 %
Student Services	22,966,595	2,619,024	11.4 %	18,826,788	2,685,268	14.3 %
Institutional Support	53,198,030	7,580,527	14.2 %	50,253,756	6,078,401	12.1 %
Plant Operations & Maintenance	25,299,633	2,107,657	8.3 %	17,322,455	1,889,515	10.9 %
Scholarship Allowances	(8,000,000)	(1,333,333)	16.7 %	(7,700,000)	(1,283,333)	16.7 %
Total Unrestricted Expenses	<u>212,979,847</u>	<u>30,105,450</u>	14.1 %	<u>179,095,524</u>	<u>25,613,907</u>	14.3 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	25,000,000	4,166,667	16.7 %	30,300,000	5,050,000	16.7 %
Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	36,286	0.0 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	118,706	17,352	14.6 %	158,971	10,956	6.9 %
Unrestricted to Debt Service	25,907,990	4,359,665	16.8 %	15,803,626	2,629,344	16.6 %
Total Transfers	<u>51,276,696</u>	<u>8,543,684</u>	16.7 %	<u>163,011,678</u>	<u>7,726,586</u>	4.7 %
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	3,031,839	18.2 %	12,354,681	2,051,090	16.6 %
Capitalized Expenses	(7,119,497)	(704,548)	9.9 %	(9,651,182)	(72,609)	0.8 %
Total Other Expenses	<u>9,510,955</u>	<u>2,327,291</u>	24.5 %	<u>2,703,500</u>	<u>1,978,481</u>	73.2 %
Total Expenses, Transfers, and Reserves	<u>273,767,498</u>	<u>40,976,424</u>	15.0 %	<u>345,123,202</u>	<u>35,318,975</u>	10.2 %
Excess (Deficit) of Revenues Over Expenses	<u>(52,702,850)</u>	<u>(9,346,010)</u>	17.7 %	<u>(139,314,983)</u>	<u>(2,180,432)</u>	1.6 %
Total Expenses and Change to Net Position	<u>\$ 221,064,648</u>	<u>\$ 31,630,414</u>	14.3 %	<u>\$ 205,808,219</u>	<u>\$ 33,138,543</u>	16.1 %

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 655,000	\$ 17,717	2.7 %	\$ 1,200,000	\$ 162,446	13.5 %
Transfer In - from Unrestricted	25,000,000	4,166,667	16.7 %	30,300,000	5,050,000	16.7 %
Total Revenues and Transfers	<u>\$ 25,655,000</u>	<u>\$ 4,184,384</u>	16.3 %	<u>\$ 31,500,000</u>	<u>\$ 5,212,446</u>	16.5 %
Expenses and Transfers						
Instruction	\$ 1,202,060	\$ 19,096	1.6 %	\$ 1,784,490	\$ 27,458	1.5 %
Academic Support	1,818,912	129,726	7.1 %	6,754,864	258,488	3.8 %
Student Services	1,014,960	2,096	0.2 %	583,454	-	0.0 %
Institutional Support	640,490	(1,883)	(0.3)%	1,010,588	33,295	3.3 %
Plant Operations & Maintenance	1,554,108	(60,566)	(3.9)%	994,515	-	0.0 %
Transfer out - to Debt Service	9,960,545	1,660,091	16.7 %	1,600,523	266,754	16.7 %
Total Expenses and Transfers	<u>16,191,075</u>	<u>1,748,560</u>	10.8 %	<u>12,728,434</u>	<u>585,995</u>	4.6 %
Excess (Deficit)Revenues over Expenses	<u>9,463,925</u>	<u>2,435,824</u>	25.7 %	<u>18,771,566</u>	<u>4,626,450</u>	24.6 %
Total Expenses and Change to Net Position	<u>\$ 25,655,000</u>	<u>\$ 4,184,384</u>	16.3 %	<u>\$ 31,500,000</u>	<u>\$ 5,212,446</u>	16.5 %

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 850,000	\$ 327,773	38.6 %	\$ 925,000	\$ 404,368	43.7 %
Food Services/Vending	1,725,590	148,101	8.6 %	737,000	226,854	30.8 %
Catering Services	250,000	6,995	2.8 %	310,000	58,592	18.9 %
Facilities Rental	188,000	(1,990)	(1.1)%	186,000	29,087	15.6 %
Print Shop	123,000	6,166	5.0 %	124,500	24,376	19.6 %
Miscellaneous	10,000	2,050	20.5 %	10,000	1,950	19.5 %
Athletics	4,000	-	0.0 %	4,000	-	0.0 %
Student Housing	1,604,938	448,177	27.9 %	-	105,330	-
Cell Tower	111,955	19,463	17.4 %	111,955	18,659	16.7 %
Total	<u>4,867,483</u>	<u>956,736</u>	19.7 %	<u>2,408,455</u>	<u>869,216</u>	36.1 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	36,286	16.5 %
Total Revenues and Transfers	<u>\$ 5,117,483</u>	<u>\$ 956,736</u>	18.7 %	<u>\$ 2,628,455</u>	<u>\$ 905,502</u>	34.4 %
Expenses						
Auxiliary Services Administration	\$ 489,300	\$ 32,922	6.7 %	\$ 186,386	\$ 34,136	18.3 %
Food Services/Vending	1,401,379	300,958	21.5 %	1,028,861	210,848	20.5 %
Catering Services	213,515	15,178	7.1 %	282,618	47,629	16.9 %
Facilities Rental	230,685	24,972	10.8 %	160,703	25,530	15.9 %
Print Shop	123,040	11,075	9.0 %	131,782	18,732	14.2 %
Athletics	854,674	176,168	20.6 %	854,674	232,222	27.2 %
Student Housing	870,718	115,881	13.3 %	1,015,070	62,117	6.1 %
Scholarships	132,500	53,062	40.0 %	132,500	68,977	52.1 %
Refund Petition	39,000	2,650	6.8 %	27,000	3,044	11.3 %
Reserve for Supplemental - Auxliary Fund	-	-	-	61,664	-	0.0 %
Total Expenses	<u>4,354,811</u>	<u>732,867</u>	16.8 %	<u>3,881,258</u>	<u>703,233</u>	18.1 %
Other Adjustments						
Capitalized expenses	(1,000)	-	0.0 %	(54,100)	-	0.0 %
Total Expenses and Adjustments	<u>4,353,811</u>	<u>732,867</u>	16.8 %	<u>3,827,158</u>	<u>703,233</u>	18.4 %
Excess (Deficit) of Revenues Over Expenses	<u>763,672</u>	<u>223,869</u>	29.3 %	<u>(1,198,703)</u>	<u>202,269</u>	(16.9)%
Total Expenses and Change in Net Position	<u>\$ 5,117,483</u>	<u>\$ 956,736</u>	18.7 %	<u>\$ 2,628,455</u>	<u>\$ 905,502</u>	34.4 %

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 26,882	2.2 %	\$ 2,300,000	\$ 410,009	17.8 %
Transfer in - Limited Tax Series Bonds	-	-	-	117,435,564	-	0.0 %
Total Revenues and Transfers	<u>\$ 1,200,000</u>	<u>\$ 26,882</u>	2.2 %	<u>\$ 119,735,564</u>	<u>\$ 410,009</u>	0.3 %
Expenses and Transfers						
Student Housing Expenses	\$ -	\$ -	-	\$ 4,450,794	\$ 232,855	5.2 %
Transfer out - Limited Tax Series Bonds	-	-	-	-	-	-
Total Expenses and Transfers	<u>-</u>	<u>-</u>	-	<u>4,450,794</u>	<u>232,855</u>	5.2 %
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>232,855</u>	-
 Excess (Deficit) Revenues over Expenses	 <u>1,200,000</u>	 <u>26,882</u>	2.2 %	 <u>119,735,564</u>	 <u>177,154</u>	0.1 %
Total Expenses and Change to Net Position	<u>\$ 1,200,000</u>	<u>\$ 26,882</u>	2.2 %	<u>\$ 119,735,564</u>	<u>\$ 410,009</u>	0.3 %

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 34,256,793	\$ 11,356,534	33.2 %	\$ 41,171,116	\$ 11,110,338	27.0 %
State	12,303,088	2,233,755	18.2 %	12,843,131	2,101,458	16.4 %
Local/Private	2,437,443	895,516	36.7 %	2,714,513	937,200	34.5 %
Total Restricted Revenues	<u>48,997,324</u>	<u>14,485,804</u>	29.6 %	<u>56,728,760</u>	<u>14,148,996</u>	24.9 %
Matching	118,706	17,352	14.6 %	158,971	10,956	6.9 %
Total Revenues and Matching	<u>\$ 49,116,030</u>	<u>\$ 14,503,156</u>	29.5 %	<u>\$ 56,887,731</u>	<u>\$ 14,159,952</u>	24.9 %
Expenses						
Instruction	\$ 4,878,833	\$ 803,019	16.5 %	\$ 6,220,616	\$ 748,900	12.0 %
Public Service	753,042	88,596	11.8 %	844,582	105,833	12.5 %
Academic Support	5,549,942	263,027	4.7 %	3,819,245	280,777	7.4 %
Student Services	2,729,409	261,202	9.6 %	2,106,668	282,710	13.4 %
Institutional Support	2,785,499	714,989	25.7 %	4,069,065	417,899	10.3 %
Scholarships and Fellowships	28,538,115	12,397,801	43.4 %	33,966,699	12,553,623	37.0 %
Total Restricted Expenses	<u>45,234,840</u>	<u>14,528,634</u>	32.1 %	<u>51,026,875</u>	<u>14,389,742</u>	28.2 %
Other Expenses and Adjustments						
Capitalized expenses	(642,576)	-	0.0 %	(510,062)	(36,918)	7.2 %
Excess Revenue (Deficit) over Expenses	<u>4,523,766</u>	<u>(25,478)</u>	(0.6)%	<u>6,370,918</u>	<u>(192,872)</u>	(3.0)%
Total Expenses and Change to Net Position	<u>\$ 49,758,606</u>	<u>\$ 14,503,156</u>	29.1 %	<u>\$ 57,397,793</u>	<u>\$ 14,196,870</u>	24.7 %

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

	2021 (17% Elapsed)			2020 (17% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,528,309	\$ 52,974	1.5 %	\$ 3,196,142	\$ 61,822	1.9 %
Investment Income	1,260,000	46,899	3.7 %	1,700,000	145,560	8.6 %
Transfer In - Unrestricted to DS* Fund	25,907,990	4,359,665	16.8 %	15,803,626	2,629,344	16.6 %
Transfer In - Stabilization & Start Up to DS*	9,960,545	1,660,091	16.7 %	1,600,523	266,754	16.7 %
Total Revenue	<u>40,656,844</u>	<u>6,119,629</u>	15.1 %	<u>22,300,291</u>	<u>3,103,480</u>	13.9 %
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	73,613	16.7 %
Bond Principal-Series 2018	8,205,000	-	0.0 %	7,885,000	-	0.0 %
Bond Interest-Series 2018	9,245,656	1,540,943	16.7 %	9,561,057	1,593,509	16.7 %
Bond Principal-Series 2020	1,915,000	-	0.0 %	-	-	-
Bond Interest-Series 2020	12,716,777	2,215,655	17.4 %	3,000,000	-	0.0 %
Total Expenses	<u>20,533,756</u>	<u>10,764,676</u>	52.4 %	<u>20,522,732</u>	<u>1,667,122</u>	8.1 %
Add back: Principal payment	(10,965,000)	(7,000,000)	63.8 %	(10,520,000)	-	0.0 %
Excess (Deficit) Revenues over Expenses	<u>31,088,088</u>	<u>2,354,953</u>	7.6 %	<u>12,297,559</u>	<u>1,436,358</u>	11.7 %
Total Expenses and Change to Net Position	<u>\$ 40,656,844</u>	<u>\$ 6,119,629</u>	15.1 %	<u>\$ 22,300,291</u>	<u>\$ 3,103,480</u>	13.9 %

*DS=Debt Service