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

	2021 (41.6% Elapsed)			2020 (41.6% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues						
Unrestricted						
State Appropriations-General Revenue	$ 39,834,020	$ 17,133,180	43.0 %	$ 39,834,020	$ 17,133,527	43.0 %
Tuition and Fees	53,658,563	41,061,411	76.5 %	48,788,991	42,001,909	86.1 %
Scholarship allowances	(8,000,000)	(3,333,333)	41.7 %	(7,700,000)	(3,208,333)	41.7 %
Taxes for Current Operations	130,982,990	102,719,004	78.4 %	118,601,066	102,426,941	86.4 %
Investment Income-Unrestricted Fund	2,350,000	329,468	14.0 %	4,070,000	1,640,925	40.3 %
Investment Income-Stabilization Fund	655,000	37,003	5.6 %	1,200,000	391,913	32.7 %
Investment Income-Building Fund	1,200,000	68,784	5.7 %	2,300,000	899,032	39.1 %
Miscellaneous - Unrestricted Fund	2,239,075	349,378	15.6 %	2,214,142	646,749	29.2 %
Auxiliary Fund	4,867,483	1,677,354	34.5 %	2,408,455	1,455,374	60.4 %
Total Unrestricted	227,787,131	160,042,248	70.3 %	211,716,674	163,388,037	77.2 %
Restricted						
Grants and Contracts	65,196,331	15,027,420	23.0 %	47,957,608	14,185,046	29.6 %
State Allocation-On-Behalf Benefits	8,984,595	3,872,371	43.1 %	8,641,239	3,636,115	42.1 %
Debt Service- General Obligation Bonds	4,788,309	2,848,131	59.5 %	4,896,142	2,959,959	60.5 %
Total Restricted	78,969,235	21,747,922	27.5 %	61,494,989	20,781,120	33.8 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	25,000,000	10,416,667	41.7 %	30,300,000	12,625,000	41.7 %
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	86,114	39.1 %
Transfer in - Unrestricted to Grant Fund - Matching	162,608	49,893	30.7 %	158,971	34,557	21.7 %
Transfer in - Unrestricted to Debt Service Fund	26,161,552	10,899,163	41.7 %	15,803,626	6,573,361	41.6 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	9,960,545	4,150,227	41.7 %	1,600,523	666,885	41.7 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,534,705	25,515,949	41.5 %	281,147,765	19,985,916	7.1 %
Total Revenues and Transfers	$ 368,291,071	$ 207,306,120	56.3 %	$ 554,359,428	$ 204,155,073	36.8 %
Expenses						
Unrestricted						
Instruction	$ 98,423,937	$ 38,140,400	38.8 %	$ 85,356,340	$ 33,449,738	39.2 %
Public Service	58,859	10,343	17.6 %	56,413	17,005	30.1 %
Academic Support	24,804,947	8,070,719	32.5 %	23,486,038	6,978,190	29.7 %
Student Services	23,979,542	6,397,708	26.7 %	19,544,065	6,502,345	33.3 %
Institutional Support	52,822,592	17,703,586	33.5 %	51,298,968	14,711,537	28.7 %
Operation and Maintenance of Plant	26,903,939	6,968,462	25.9 %	19,023,660	5,805,492	30.5 %
Scholarship allowances	(8,000,000)	(3,333,333)	41.7 %	(7,700,000)	(3,208,333)	41.7 %
Auxiliary Enterprises	4,354,811	1,420,396	32.6 %	3,887,432	1,582,752	40.7 %
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	979,687	28.0 %
Total Unrestricted Expenses	223,348,627	75,378,280	33.7 %	198,827,080	66,818,413	33.6 %
Restricted						
Grants and Contracts-Scholarships	68,810,550	14,303,045	20.8 %	50,529,853	14,548,742	28.8 %
Debt Service - General Obligation	35,165,533	16,399,573	46.6 %	23,522,732	4,167,805	17.7 %
State Allocation-On-Behalf Benefits	8,984,595	3,872,371	43.1 %	8,641,239	3,636,115	42.1 %
Limited Tax Series Bonds	133,128,987	36,392,836	27.3 %	27,693,363	59,453,735	214.7 %
Total Restricted Expenses	246,089,665	70,967,825	28.8 %	110,387,187	81,806,397	74.1 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	25,000,000	10,416,667	41.7 %	30,300,000	12,625,000	41.7 %
Transfer out - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	86,114	0.1 %
Transfer out - Unrestricted to Grant Fund - Matching	162,608	49,893	30.7 %	158,971	34,557	21.7 %
Transfer out - Unrestricted to Debt Service Fund	26,161,552	10,899,163	41.7 %	15,803,626	6,573,361	41.6 %
Transfer out - Stabilization and Startup to Debt Service Fd	9,960,545	4,150,227	41.7 %	1,600,523	666,885	41.7 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,534,705	25,515,949	41.5 %	397,676,846	19,985,916	5.0 %
Other Adjustments						
Depreciation	16,630,452	7,579,598	45.6 %	12,354,681	5,127,724	41.5 %
Bond Principal-General Obligation Bonds	(23,681,777)	(7,000,000)	29.6 %	(10,520,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(7,752,174)	(2,815,422)	36.3 %	(10,093,701)	(1,058,655)	10.5 %
Capitalized Expenses-Building Fund	-	-	-	(4,657,944)	(598)	0.0 %
Capitalized Expenses-Limited Tax Bond Series	(132,372,534)	(36,392,836)	27.5 %	(234,521,646)	(59,453,735)	25.4 %
Total Other Expenses	(147,176,033)	(38,628,660)	26.2 %	(247,438,610)	(55,385,265)	22.4 %
Total Expenses, Transfers and Adjustments	383,796,964	133,233,393	34.7 %	459,452,504	113,225,461	24.6 %
Excess (Deficit) of Revenues Over Expenses	(15,505,893)	74,072,726	(477.7)%	94,906,925	90,929,612	95.8 %
Total Expenses and Change to Net Position	$ 368,291,071	$ 207,306,120	56.3 %	$ 554,359,428	$ 204,155,073	36.8 %

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

	2021 (41.6% Elapsed)			2020 (41.6% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues and Transfers In						
State Appropriations	$ 39,834,020	$ 17,133,180	43.0 %	$ 39,834,020	$ 17,133,527	43.0 %
Tuition and Fees (net of discounts)	53,658,563	41,061,411	76.5 %	48,788,991	42,001,909	86.1 %
Scholarship Allowances	(8,000,000)	(3,333,333)	41.7 %	(7,700,000)	(3,208,333)	41.7 %
Taxes for Current Operations	130,982,990	102,719,004	78.4 %	118,601,066	102,426,941	86.4 %
Investment Income	2,350,000	329,468	14.0 %	4,070,000	1,640,925	40.3 %
Miscellaneous	2,239,075	349,378	15.6 %	2,214,142	646,749	29.2 %
Total Revenues	$ 221,064,648	$ 158,259,107	71.6 %	$ 205,808,219	$ 160,641,718	78.1 %
Expenses						
Instruction	$ 97,221,877	$ 38,124,400	39.2 %	$ 83,571,850	$ 33,311,743	39.9 %
Public Service	58,859	10,343	17.6 %	56,413	17,005	30.1 %
Academic Support	22,986,035	7,860,959	34.2 %	16,731,174	6,192,161	37.0 %
Student Services	22,964,582	6,387,803	27.8 %	18,960,611	6,502,345	34.3 %
Institutional Support	52,182,102	17,703,586	33.9 %	50,288,380	14,596,748	29.0 %
Plant Operations & Maintenance	25,349,831	6,868,938	27.1 %	18,029,145	5,782,576	32.1 %
Scholarship Allowances	(8,000,000)	(3,333,333)	41.7 %	(7,700,000)	(3,208,333)	41.7 %
Total Unrestricted Expenses	212,763,286	73,622,696	34.6 %	179,937,573	63,194,244	35.1 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	25,000,000	10,416,667	41.7 %	30,300,000	12,625,000	41.7 %
Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	86,114	0.1 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	162,608	49,893	30.7 %	158,971	34,557	21.7 %
Unrestricted to Debt Service	26,161,552	10,899,163	41.7 %	15,803,626	6,573,361	41.6 %
Total Transfers	51,574,160	21,365,722	41.4 %	163,011,678	19,319,031	11.9 %
Reserves						
Reserves for Supplemental	-	-	-	312,500	-	0.0 %
Total Reserves	-	-	-	312,500	-	0.0 %
Other Expenses and adjustments						
Depreciation	16,630,452	7,579,598	45.6 %	12,354,681	5,127,724	41.5 %
Capitalized Expenses	(7,112,618)	(2,735,309)	38.5 %	(9,529,539)	(894,314)	9.4 %
Total Other Expenses	9,517,834	4,844,289	50.9 %	2,825,143	4,233,410	149.8 %
Total Expenses, Transfers, and Reserves	273,855,280	99,832,706	36.5 %	346,086,894	86,746,685	25.1 %
Excess (Deficit) of Revenues Over Expenses	(52,790,632)	58,426,400	(110.7)%	(140,278,675)	73,895,032	(52.7)%
Total Expenses and Change to Net Position	$ 221,064,648	$ 158,259,107	71.6 %	$ 205,808,219	$ 160,641,718	78.1 %

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

	2021 (41.6% Elapsed)			2020 (41.6% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues and Transfers						
Investment Income	$ 655,000	$ 37,003	5.6 %	$ 1,200,000	$ 391,913	32.7 %
Transfer In - from Unrestricted	25,000,000	10,416,667	41.7 %	30,300,000	12,625,000	41.7 %
Total Revenues and Transfers	$ 25,655,000	$ 10,453,670	40.7 %	$ 31,500,000	$ 13,016,913	41.3 %
Expenses and Transfers						
Instruction	$ 1,202,060	$ 16,000	1.3 %	$ 1,784,490	$ 137,995	7.7 %
Academic Support	1,818,912	209,760	11.5 %	6,754,864	786,029	11.6 %
Student Services	1,014,960	9,904	1.0 %	583,454	-	0.0 %
Institutional Support	640,490	-	0.0 %	1,010,588	114,790	11.4 %
Plant Operations & Maintenance	1,554,108	99,524	6.4 %	994,515	22,916	2.3 %
Transfer out - to Debt Service	9,960,545	4,150,227	41.7 %	1,600,523	666,885	41.7 %
Total Expenses and Transfers	16,191,075	4,485,415	27.7 %	12,728,434	1,728,614	13.6 %
Excess (Deficit)Revenues over Expenses	9,463,925	5,968,254	63.1 %	18,771,566	11,288,299	60.1 %
Total Expenses and Change to Net Position	$ 25,655,000	$ 10,453,670	40.7 %	$ 31,500,000	$ 13,016,913	41.3 %

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

	2021 (41.6% Elapsed)			2020 (41.6% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues						
Bookstore	$ 850,000	$ 375,096	44.1 %	$ 925,000	$ 450,697	48.7 %
Food Services/Vending	1,725,590	265,919	15.4 %	737,000	401,698	54.5 %
Catering Services	250,000	18,658	7.5 %	310,000	182,649	58.9 %
Facilities Rental	188,000	(1,685)	(0.9)%	186,000	75,486	40.6 %
Print Shop	123,000	6,939	5.6 %	124,500	65,562	52.7 %
Miscellaneous	10,000	4,550	45.5 %	10,000	4,375	43.8 %
Athletics	4,000	-	0.0 %	4,000	2,044	51.1 %
Student Housing	1,604,938	959,222	59.8 %	-	226,215	-
Cell Tower	111,955	48,657	43.5 %	111,955	46,648	41.7 %
Total	4,867,483	1,677,354	34.5 %	2,408,455	1,455,374	60.4 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	86,114	39.1 %
Total Revenues and Transfers	$ 5,117,483	$ 1,677,354	32.8 %	$ 2,628,455	$ 1,541,488	58.6 %
Expenses						
Auxiliary Services Administration	$ 485,738	$ 83,929	17.3 %	$ 186,386	$ 85,427	45.8 %
Food Services/Vending	1,401,379	583,960	41.7 %	1,028,861	458,323	44.5 %
Catering Services	213,515	39,433	18.5 %	282,618	145,872	51.6 %
Facilities Rental	230,685	63,157	27.4 %	160,703	64,065	39.9 %
Print Shop	123,040	28,564	23.2 %	131,782	44,201	33.5 %
Athletics	854,674	258,957	30.3 %	854,674	425,207	49.8 %
Student Housing	874,280	299,165	34.2 %	1,015,070	273,436	26.9 %
Scholarships	132,500	53,022	40.0 %	132,500	68,977	52.1 %
Refund Petition	39,000	10,209	26.2 %	27,000	17,245	63.9 %
Reserve for Supplemental - Auxliary Fund	-	-	-	61,664	-	0.0 %
Total Expenses	4,354,811	1,420,396	32.6 %	3,881,258	1,582,752	40.8 %
Other Adjustments						
Capitalized expenses	(1,000)	-	0.0 %	(54,100)	(100)	0.2 %
Total Expenses and Adjustments	4,353,811	1,420,396	32.6 %	3,827,158	1,582,652	41.4 %
Excess (Deficit) of Revenues Over Expenses	763,672	256,959	33.6 %	(1,198,703)	(41,164)	3.4 %
Total Expenses and Change in Net Position	$ 5,117,483	$ 1,677,354	32.8 %	$ 2,628,455	$ 1,541,488	58.6 %

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

	2021 (41.6% Elapsed)			2020 (41.6% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	$ 1,200,000	$ 68,784	5.7 %	$ 2,300,000	$ 899,032	39.1 %
Transfer in - Limited Tax Series Bonds	-	-	-	117,435,564	-	0.0 %
Total Revenues and Transfers	$ 1,200,000	$ 68,784	5.7 %	$ 119,735,564	$ 899,032	0.8 %
Expenses and Transfers						
Student Housing Expenses	$ -	$ -	-	$ 4,657,944	$ 979,687	21.0 %
Transfer out - Limited Tax Series Bonds	-	-	-	-	-	-
Total Expenses and Transfers	-	-	-	4,657,944	979,687	21.0 %
Other Adjustments						
Student Housing Expenses to be capitalized	-	-	-	(4,657,944)	(598)	0.0 %
Total Expenses, Transfers and Adjustments	-	-	-	-	979,089	-
Excess (Deficit) Revenues over Expenses	1,200,000	68,784	5.7 %	119,735,564	(80,057)	(0.1)%
Total Expenses and Change to Net Position	$ 1,200,000	$ 68,784	5.7 %	$ 119,735,564	$ 899,032	0.8 %

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

	2021 (41.6% Elapsed)			2020 (41.6% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	$ 59,370,394	$ 12,287,695	20.7 %	$ 41,171,116	$ 12,297,668	29.9 %
State	12,303,088	4,832,808	39.3 %	12,843,131	4,504,496	35.1 %
Local/Private	2,507,444	1,779,287	71.0 %	2,714,513	1,018,998	37.5 %
Total Restricted Revenues	74,180,926	18,899,791	25.5 %	56,728,760	17,821,161	31.4 %
Matching	162,608	49,893	30.7 %	158,971	34,557	21.7 %
Total Revenues and Matching	$ 74,343,534	$ 18,949,683	25.5 %	$ 56,887,731	$ 17,855,718	31.4 %
Expenses						
Instruction	$ 4,878,832	$ 2,030,868	41.6 %	$ 6,220,616	$ 1,960,871	31.5 %
Public Service	753,042	234,385	31.1 %	844,582	242,805	28.7 %
Academic Support	5,549,942	693,434	12.5 %	3,819,245	765,226	20.0 %
Student Services	2,759,410	730,649	26.5 %	2,106,668	820,773	39.0 %
Institutional Support	2,785,499	1,676,822	60.2 %	4,069,065	1,043,922	25.7 %
Scholarships and Fellowships	34,263,571	12,809,258	37.4 %	33,966,699	13,351,260	39.3 %
Total Restricted Expenses	50,990,296	18,175,416	35.6 %	51,026,875	18,184,857	35.6 %
Other Expenses and Adjustments						
Capitalized expenses	(638,556)	(80,113)	12.5 %	(510,062)	(164,241)	32.2 %
Excess Revenue (Deficit) over Expenses	23,991,794	854,380	3.6 %	6,370,918	(164,897)	(2.6)%
Total Expenses and Change to Net Position	$ 74,982,090	$ 19,029,796	25.4 %	$ 57,397,793	$ 18,019,960	31.4 %

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

	2021 (33.3% Elapsed)			2020 (33.3% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues						
Ad Valorem Taxes	$ 3,528,309	$ 2,758,017	78.2 %	$ 3,196,142	$ 2,748,038	86.0 %
Investment Income	1,260,000	90,114	7.2 %	1,700,000	211,921	12.5 %
Transfer In - Unrestricted to DS* Fund	26,161,552	10,899,163	41.7 %	15,803,626	6,573,361	41.6 %
Transfer In - Stabilization & Start Up to DS*	9,960,545	4,150,227	41.7 %	1,600,523	666,885	41.7 %
Total Revenue	40,910,406	17,897,521	43.7 %	22,300,291	10,200,204	45.7 %
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	184,031	41.7 %
Bond Principal-Series 2018	8,205,000	-	0.0 %	7,885,000	-	0.0 %
Bond Interest-Series 2018	9,245,656	3,852,357	41.7 %	9,561,057	3,983,773	41.7 %
Bond Principal-Series 2020	1,915,000	-	0.0 %	-	-	-
Bond Interest-Series 2020	12,716,777	5,539,138	43.6 %	3,000,000	-	0.0 %
Total Expenses	20,533,756	16,399,573	79.9 %	20,522,732	4,167,805	20.3 %
Add back: Principal payment	(10,965,000)	(7,000,000)	63.8 %	(10,520,000)	-	0.0 %
Excess (Deficit)Revenues over Expenses	31,341,650	8,497,948	27.1 %	12,297,559	6,032,400	49.1 %
Total Expenses and Change to Net Position	$ 40,910,406	$ 17,897,521	43.7 %	$ 22,300,291	$ 10,200,204	45.7 %

*DS=Debt Service