

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 39,834,020	\$ 24,703,922	62.0 %	\$ 39,834,020	\$ 24,704,155	62.0 %
Tuition and Fees	53,658,563	42,015,467	78.3 %	48,788,991	41,181,084	84.4 %
Scholarship allowances	(8,000,000)	(5,333,333)	66.7 %	(7,700,000)	(5,133,333)	66.7 %
Taxes for Current Operations	130,982,990	122,071,578	93.2 %	118,601,066	116,158,102	97.9 %
Investment Income-Unrestricted Fund	2,350,000	429,792	18.3 %	4,070,000	2,448,555	60.2 %
Investment Income-Stabilization Fund	655,000	41,927	6.4 %	1,200,000	549,929	45.8 %
Investment Income-Building Fund	1,200,000	84,839	7.1 %	2,300,000	1,104,812	48.0 %
Miscellaneous - Unrestricted Fund	2,239,075	857,049	38.3 %	2,214,142	1,022,541	46.2 %
Auxiliary Fund	4,867,483	2,167,799	44.5 %	2,408,455	2,005,606	83.3 %
Total Unrestricted	227,787,131	187,039,039	82.1 %	211,716,674	184,041,450	86.9 %
Restricted						
Grants and Contracts	66,412,547	34,857,614	52.5 %	47,957,608	26,843,490	56.0 %
State Allocation-On-Behalf Benefits	8,984,595	6,242,528	69.5 %	8,641,239	5,862,836	67.8 %
Debt Service- General Obligation Bonds	4,788,309	3,380,728	70.6 %	4,896,142	3,372,176	68.9 %
Total Restricted	80,185,451	44,480,870	55.5 %	61,494,989	36,078,502	58.7 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	25,000,000	16,666,667	66.7 %	30,300,000	20,200,000	66.7 %
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	176,340	80.2 %
Transfer in - Unrestricted to Grant Fund - Matching	162,608	79,425	48.8 %	158,971	69,932	44.0 %
Transfer in - Unrestricted to Debt Service Fund	26,505,552	17,438,660	65.8 %	15,803,626	10,517,377	66.6 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	9,960,545	6,640,363	66.7 %	1,600,523	1,067,015	66.7 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	73,204,239	31.4 %
Total Transfers	61,878,705	40,825,115	66.0 %	281,147,765	105,234,904	37.4 %
Total Revenues and Transfers	\$ 369,851,287	\$ 272,345,025	73.6 %	\$ 554,359,428	\$ 325,354,856	58.7 %
Expenses						
Unrestricted						
Instruction	\$ 98,428,374	\$ 62,582,659	63.6 %	\$ 85,844,009	\$ 53,377,924	62.2 %
Public Service	59,107	20,181	34.1 %	56,413	26,947	47.8 %
Academic Support	24,777,903	12,608,695	50.9 %	23,475,786	11,146,044	47.5 %
Student Services	24,660,535	11,128,512	45.1 %	19,544,065	10,402,274	53.2 %
Institutional Support	49,862,044	27,869,426	55.9 %	50,821,551	25,215,106	49.6 %
Operation and Maintenance of Plant	28,861,853	12,844,890	44.5 %	19,023,660	9,268,606	48.7 %
Scholarship allowances	(8,000,000)	(5,333,333)	66.7 %	(7,700,000)	(5,133,333)	66.7 %
Auxiliary Enterprises	4,003,811	2,572,282	64.2 %	3,887,432	2,469,209	63.5 %
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	2,637,724	75.4 %
Total Unrestricted Expenses	222,653,627	124,293,311	55.8 %	198,827,080	109,410,500	55.0 %
Restricted						
Grants and Contracts-Scholarships	59,939,877	34,938,605	58.3 %	50,529,853	27,290,565	54.0 %
Debt Service - General Obligation	35,165,533	21,898,743	62.3 %	23,522,732	6,668,488	28.3 %
State Allocation-On-Behalf Benefits	8,984,595	6,242,079	69.5 %	8,641,239	5,862,836	67.8 %
Limited Tax Series Bonds	133,128,987	56,170,856	42.2 %	27,693,363	114,981,163	415.2 %
Total Restricted Expenses	237,218,992	119,250,283	50.3 %	110,387,187	154,803,052	140.2 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	25,000,000	16,666,667	66.7 %	30,300,000	20,200,000	66.7 %
Transfer out - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	176,340	80.2 %
Transfer out - Unrestricted to Grant Fund - Matching	162,608	79,425	48.8 %	158,971	69,932	44.0 %
Transfer out - Unrestricted to Debt Service Fund	26,505,552	17,438,660	65.8 %	15,803,626	10,517,377	66.6 %
Transfer out - Stabilization and Startup to Debt Service Fd	9,960,545	6,640,363	66.7 %	1,600,523	1,067,015	66.7 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	73,204,239	31.4 %
Total Transfers	61,878,705	40,825,115	66.0 %	281,147,765	105,234,904	37.4 %
Other Adjustments						
Depreciation	16,630,452	12,127,357	72.9 %	12,354,681	8,204,358	66.4 %
Bond Principal-General Obligation Bonds	(23,681,777)	(7,000,000)	29.6 %	(10,520,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(10,682,015)	(6,315,887)	59.1 %	(10,245,181)	(2,651,865)	25.9 %
Capitalized Expenses-Building Fund	-	-	-	(4,613,944)	(2,637,724)	57.2 %
Capitalized Expenses-Limited Tax Bond Series	(132,371,684)	(56,170,856)	42.4 %	(235,398,926)	(112,886,786)	48.0 %
Total Other Expenses	(150,105,024)	(57,359,386)	38.2 %	(248,423,370)	(109,972,017)	44.3 %
Total Expenses, Transfers and Adjustments	371,646,300	227,009,323	61.1 %	341,938,663	259,476,439	75.9 %
Excess (Deficit) of Revenues Over Expenses	(1,795,013)	45,335,701	(2525.6)%	212,420,766	65,878,417	31.0 %
Total Expenses and Change to Net Position	\$ 369,851,287	\$ 272,345,025	73.6 %	\$ 554,359,428	\$ 325,354,856	58.7 %

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 39,834,020	\$ 24,703,922	62.0 %	\$ 39,834,020	\$ 24,704,155	62.0 %
Tuition and Fees (net of discounts)	53,658,563	42,015,467	78.3 %	48,788,991	41,181,084	84.4 %
Scholarship Allowances	(8,000,000)	(5,333,333)	66.7 %	(7,700,000)	(5,133,333)	66.7 %
Taxes for Current Operations	130,982,990	122,071,578	93.2 %	118,601,066	116,158,102	97.9 %
Investment Income	2,350,000	429,792	18.3 %	4,070,000	2,448,555	60.2 %
Miscellaneous	2,239,075	857,049	38.3 %	2,214,142	1,022,541	46.2 %
Total Revenues	\$ 221,064,648	\$ 184,744,475	83.6 %	\$ 205,808,219	\$ 180,381,104	87.6 %
Expenses						
Instruction	\$ 97,226,314	\$ 62,487,771	64.3 %	\$ 84,059,519	\$ 53,018,302	63.1 %
Public Service	59,107	20,181	34.1 %	56,413	26,947	47.8 %
Academic Support	23,217,862	12,221,886	52.6 %	16,720,922	9,723,969	58.2 %
Student Services	23,645,575	11,044,680	46.7 %	18,960,611	10,280,233	54.2 %
Institutional Support	48,962,683	27,834,700	56.8 %	49,814,168	24,834,348	49.9 %
Plant Operations & Maintenance	27,292,227	12,598,128	46.2 %	18,029,145	9,142,220	50.7 %
Scholarship Allowances	(8,000,000)	(5,333,333)	66.7 %	(7,700,000)	(5,133,333)	66.7 %
Total Unrestricted Expenses	212,403,768	120,874,012	56.9 %	179,940,778	101,892,686	56.6 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	25,000,000	16,666,667	66.7 %	30,300,000	20,200,000	66.7 %
Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	176,340	80.2 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	162,608	79,425	48.8 %	158,971	69,932	44.0 %
Unrestricted to Debt Service	26,505,552	17,438,660	65.8 %	15,803,626	10,517,377	66.6 %
Total Transfers	51,918,160	34,184,752	65.8 %	46,482,597	30,963,650	66.6 %
Reserves						
Reserves for Supplemental	-	-	-	312,500	-	0.0 %
Total Reserves	-	-	-	312,500	-	0.0 %
Other Expenses and adjustments						
Depreciation	16,630,452	12,127,357	72.9 %	12,354,681	8,204,358	66.4 %
Capitalized Expenses	(7,601,960)	(5,041,157)	66.3 %	(9,681,019)	(2,452,166)	25.3 %
Total Other Expenses	9,028,492	7,086,200	78.5 %	2,673,663	5,752,192	215.1 %
Total Expenses, Transfers, and Reserves	273,350,420	162,144,964	59.3 %	229,409,538	138,608,528	60.4 %
Excess (Deficit) of Revenues Over Expenses	(52,285,772)	22,599,511	(43.2)%	(23,601,319)	41,772,576	(177.0)%
Total Expenses and Change to Net Position	\$ 221,064,648	\$ 184,744,475	83.6 %	\$ 205,808,219	\$ 180,381,104	87.6 %

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 655,000	\$ 41,927	6.4 %	\$ 1,200,000	\$ 549,929	45.8 %
Transfer In - from Unrestricted	25,000,000	16,666,667	66.7 %	30,300,000	20,200,000	66.7 %
Total Revenues and Transfers	\$ 25,655,000	\$ 16,708,594	65.1 %	\$ 31,500,000	\$ 20,749,929	65.9 %
Expenses and Transfers						
Instruction	\$ 1,202,060	\$ 94,888	7.9 %	\$ 1,784,490	\$ 359,623	20.2 %
Academic Support	1,560,041	386,809	24.8 %	6,754,864	1,422,075	21.1 %
Student Services	1,014,960	83,832	8.3 %	583,454	122,041	20.9 %
Institutional Support	899,361	34,726	3.9 %	1,007,383	380,758	37.8 %
Plant Operations & Maintenance	1,569,626	246,762	15.7 %	994,515	126,385	12.7 %
Transfer out - to Debt Service	9,960,545	6,640,363	66.7 %	1,600,523	1,067,015	66.7 %
Total Expenses and Transfers	16,206,593	7,487,380	46.2 %	12,725,229	3,477,897	27.3 %
Excess (Deficit)Revenues over Expenses	9,448,407	9,221,213	97.6 %	18,774,771	17,272,032	92.0 %
Total Expenses and Change to Net Position	\$ 25,655,000	\$ 16,708,594	65.1 %	\$ 31,500,000	\$ 20,749,929	65.9 %

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 850,000	\$ 579,034	68.1 %	\$ 925,000	\$ 723,509	78.2 %
Food Services/Vending	1,725,590	459,469	26.6 %	737,000	539,266	73.2 %
Catering Services	250,000	47,608	19.0 %	310,000	233,679	75.4 %
Facilities Rental	188,000	(5,995)	(3.2)%	186,000	107,176	57.6 %
Print Shop	123,000	26,067	21.2 %	124,500	80,508	64.7 %
Miscellaneous	10,000	6,390	63.9 %	10,000	6,375	63.8 %
Athletics	4,000	339	8.5 %	4,000	2,693	67.3 %
Student Housing	1,604,938	976,037	60.8 %	-	243,674	-
Cell Tower	111,955	78,851	70.4 %	111,955	68,726	61.4 %
Total	4,867,483	2,167,799	44.5 %	2,408,455	2,005,606	83.3 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	176,340	80.2 %
Total Revenues and Transfers	\$ 5,117,483	\$ 2,167,799	42.4 %	\$ 2,628,455	\$ 2,181,946	83.0 %
Expenses						
Auxiliary Services Administration	\$ 141,738	\$ 134,191	94.7 %	\$ 186,386	\$ 136,066	73.0 %
Food Services/Vending	1,394,379	974,397	69.9 %	1,028,861	748,488	72.7 %
Catering Services	213,515	81,923	38.4 %	282,618	221,729	78.5 %
Facilities Rental	230,685	100,656	43.6 %	160,703	101,574	63.2 %
Print Shop	123,040	45,601	37.1 %	131,782	67,269	51.0 %
Athletics	854,674	471,707	55.2 %	854,674	597,041	69.9 %
Student Housing	874,280	667,216	76.3 %	1,015,070	486,198	47.9 %
Scholarships	132,500	80,747	60.9 %	132,500	88,480	66.8 %
Refund Petition	39,000	15,844	40.6 %	27,000	22,363	82.8 %
Reserve for Supplemental - Auxiliary Fund	-	-	-	61,664	-	0.0 %
Total Expenses	4,003,811	2,572,282	64.2 %	3,881,258	2,469,209	63.6 %
Other Adjustments						
Capitalized expenses	(1,000)	-	0.0 %	(54,100)	-	0.0 %
Total Expenses and Adjustments	4,002,811	2,572,282	64.3 %	3,827,158	2,469,209	64.5 %
Excess (Deficit) of Revenues Over Expenses	1,114,672	(404,483)	(36.3)%	(1,198,703)	(287,263)	24.0 %
Total Expenses and Change in Net Position	\$ 5,117,483	\$ 2,167,799	42.4 %	\$ 2,628,455	\$ 2,181,946	83.0 %

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 84,839	7.1 %	\$ 2,300,000	\$ 1,104,812	48.0 %
Transfer in - Limited Tax Series Bonds	-	-	-	117,435,564	-	0.0 %
Total Revenues and Transfers	<u>\$ 1,200,000</u>	<u>\$ 84,839</u>	7.1 %	<u>\$ 119,735,564</u>	<u>\$ 1,104,812</u>	0.9 %
Expenses and Transfers						
Student Housing Expenses	\$ -	\$ -	-	\$ 4,613,944	\$ 2,637,724	57.2 %
Transfer out - Limited Tax Series Bonds	-	-	-	-	73,204,239	-
Total Expenses and Transfers	<u>-</u>	<u>-</u>	-	<u>4,613,944</u>	<u>75,841,963</u>	1643.8 %
Other Adjustments						
Student Housing Expenses to be capitalized	-	-	-	(4,613,944)	(2,637,724)	57.2 %
Total Expenses, Transfers and Adjustments	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>73,204,239</u>	-
Excess (Deficit) Revenues over Expenses	<u>1,200,000</u>	<u>84,839</u>	7.1 %	<u>119,735,564</u>	<u>(72,099,427)</u>	(60.2)%
Total Expenses and Change to Net Position	<u>\$ 1,200,000</u>	<u>\$ 84,839</u>	7.1 %	<u>\$ 119,735,564</u>	<u>\$ 1,104,812</u>	0.9 %

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 60,536,611	\$ 31,443,468	51.9 %	\$ 41,171,116	\$ 23,382,387	56.8 %
State	12,303,087	7,854,412	63.8 %	12,843,131	7,375,046	57.4 %
Local/Private	2,557,444	1,802,262	70.5 %	2,714,513	1,948,893	71.8 %
Total Restricted Revenues	<u>75,397,142</u>	<u>41,100,142</u>	54.5 %	<u>56,728,760</u>	<u>32,706,326</u>	57.7 %
Matching	162,608	79,425	48.8 %	158,971	69,932	44.0 %
Total Revenues and Matching	<u>\$ 75,559,750</u>	<u>\$ 41,179,567</u>	54.5 %	<u>\$ 56,887,731</u>	<u>\$ 32,776,258</u>	57.6 %
Expenses						
Instruction	\$ 5,678,344	\$ 4,381,525	77.2 %	\$ 6,220,616	\$ 3,208,917	51.6 %
Public Service	753,042	413,205	54.9 %	844,582	366,047	43.3 %
Academic Support	5,773,184	1,218,242	21.1 %	3,819,245	1,231,608	32.2 %
Student Services	2,936,919	1,162,601	39.6 %	2,106,668	1,335,103	63.4 %
Institutional Support	18,639,163	3,424,973	18.4 %	4,069,065	1,689,852	41.5 %
Capitalized Expenses (CARES)	580,249	580,249	100.0 %	-	-	-
Scholarships and Fellowships	34,563,571	29,999,889	86.8 %	33,966,699	25,321,874	74.5 %
Total Restricted Expenses	<u>68,924,472</u>	<u>41,180,684</u>	59.7 %	<u>51,026,875</u>	<u>33,153,401</u>	65.0 %
Other Expenses and Adjustments						
Capitalized expenses	<u>(3,079,055)</u>	<u>(1,274,730)</u>	41.4 %	<u>(510,062)</u>	<u>(199,699)</u>	39.2 %
Excess Revenue (Deficit) over Expenses	<u>9,714,333</u>	<u>1,273,613</u>	13.1 %	<u>6,370,918</u>	<u>(177,444)</u>	(2.8)%
Total Expenses and Change to Net Position	<u>\$ 78,638,805</u>	<u>\$ 42,454,297</u>	54.0 %	<u>\$ 57,397,793</u>	<u>\$ 32,975,957</u>	57.5 %

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

	2021 (67% Elapsed)			2020 (67% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,528,309	\$ 3,282,345	93.0 %	\$ 3,196,142	\$ 3,116,401	97.5 %
Investment Income	1,260,000	98,383	7.8 %	1,700,000	255,775	15.0 %
Transfer In - Unrestricted to DS* Fund	26,505,552	17,438,660	65.8 %	15,803,626	10,517,377	66.6 %
Transfer In - Stabilization & Start Up to DS*	9,960,545	6,640,363	66.7 %	1,600,523	1,067,015	66.7 %
Total Revenue	<u>41,254,406</u>	<u>27,459,751</u>	66.6 %	<u>22,300,291</u>	<u>14,956,569</u>	67.1 %
Expenses						
Bond Principal-Series 2010	\$ 2,760,000	\$ 7,000,000	253.6 %	\$ 2,635,000	\$ -	0.0 %
Bond Interest-Series 2010	323,100	(117,965)	(36.5)%	441,675	294,450	66.7 %
Bond Principal-Series 2018	8,205,000	-	0.0 %	7,885,000	-	0.0 %
Bond Interest-Series 2018	9,245,656	6,163,771	66.7 %	9,561,057	6,374,037	66.7 %
Bond Principal-Series 2020	1,915,000	-	0.0 %	-	-	-
Bond Interest-Series 2020	12,716,777	8,852,938	69.6 %	3,000,000	-	0.0 %
Total Expenses	<u>20,533,756</u>	<u>21,898,743</u>	106.6 %	<u>20,522,732</u>	<u>6,668,488</u>	32.5 %
Add back: Principal payment	(10,965,000)	(7,000,000)	63.8 %	(10,520,000)	-	0.0 %
Excess (Deficit)Revenues over Expenses	<u>31,685,650</u>	<u>12,561,008</u>	39.6 %	<u>12,297,559</u>	<u>8,288,081</u>	67.4 %
Total Expenses and Change to Net Position	<u>\$ 41,254,406</u>	<u>\$ 27,459,751</u>	66.6 %	<u>\$ 22,300,291</u>	<u>\$ 14,956,569</u>	67.1 %

*DS=Debt Service