

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

	2021 (33.3% Elapsed)			2020 (33.3% 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	21,457,229	40.0 %	48,788,991	21,708,600	44.5 %
Scholarship allowances	(8,000,000)	(2,666,667)	33.3 %	(7,700,000)	(2,566,667)	33.3 %
Taxes for Current Operations	130,982,990	62,199,491	47.5 %	118,601,066	61,829,287	52.1 %
Investment Income-Unrestricted Fund	2,350,000	246,433	10.5 %	4,070,000	1,304,778	32.1 %
Investment Income-Stabilization Fund	655,000	31,620	4.8 %	1,200,000	313,279	26.1 %
Investment Income-Building Fund	1,200,000	57,714	4.8 %	2,300,000	741,078	32.2 %
Miscellaneous - Unrestricted Fund	2,239,075	281,526	12.6 %	2,214,142	498,524	22.5 %
Auxiliary Fund	4,867,483	1,082,483	22.2 %	2,408,455	1,147,689	47.7 %
Total Unrestricted	227,787,131	99,823,009	43.8 %	211,716,674	102,110,096	48.2 %
Restricted						
Grants and Contracts	41,370,230	13,743,518	33.2 %	47,957,608	13,883,094	28.9 %
State Allocation-On-Behalf Benefits	8,984,595	3,111,017	34.6 %	8,641,239	2,918,174	33.8 %
Debt Service- General Obligation Bonds	4,788,309	1,750,936	36.6 %	4,896,142	1,850,535	37.8 %
Total Restricted	55,143,134	18,605,471	33.7 %	61,494,989	18,651,802	30.3 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	25,000,000	8,333,333	33.3 %	30,300,000	10,100,000	33.3 %
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	89,664	40.8 %
Transfer in - Unrestricted to Grant Fund - Matching	118,706	39,176	33.0 %	158,971	26,897	16.9 %
Transfer in - Unrestricted to Debt Service Fund	25,911,552	8,719,330	33.7 %	15,803,626	5,258,689	33.3 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	9,960,545	3,320,182	33.3 %	1,600,523	533,508	33.3 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,240,803	20,412,021	33.3 %	281,147,765	16,008,757	5.7 %
Total Revenues and Transfers	\$ 344,171,068	\$ 138,840,501	40.3 %	\$ 554,359,428	\$ 136,770,655	24.7 %
Expenses						
Unrestricted						
Instruction	\$ 96,238,550	\$ 32,265,839	33.5 %	\$ 85,307,510	\$ 28,444,217	33.3 %
Public Service	58,859	10,343	17.6 %	56,413	16,893	29.9 %
Academic Support	26,399,358	6,622,263	25.1 %	23,485,225	5,615,139	23.9 %
Student Services	23,979,542	5,171,102	21.6 %	19,410,242	5,333,122	27.5 %
Institutional Support	53,453,260	14,117,149	26.4 %	51,348,890	11,915,129	23.2 %
Operation and Maintenance of Plant	26,903,939	5,153,860	19.2 %	19,023,660	4,339,194	22.8 %
Scholarship allowances	(8,000,000)	(2,666,667)	33.3 %	(7,700,000)	(2,566,667)	33.3 %
Auxiliary Enterprises	4,354,811	1,194,861	27.4 %	3,887,432	1,290,561	33.2 %
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	621,187	17.7 %
Total Unrestricted Expenses	223,388,319	61,868,750	27.7 %	198,693,536	55,008,776	27.7 %
Restricted						
Grants and Contracts-Scholarships	44,984,450	13,822,115	30.7 %	50,529,853	14,198,601	28.1 %
Debt Service - General Obligation	35,165,533	14,521,274	41.3 %	23,522,732	3,334,244	14.2 %
State Allocation-On-Behalf Benefits	8,984,595	3,111,017	34.6 %	8,641,239	2,918,174	33.8 %
Limited Tax Series Bonds	133,128,987	29,287,051	22.0 %	27,693,363	48,766,040	176.1 %
Total Restricted Expenses	222,263,565	60,741,456	27.3 %	110,387,187	69,217,059	62.7 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	25,000,000	8,333,333	33.3 %	30,300,000	10,100,000	33.3 %
Transfer out - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	89,664	0.1 %
Transfer out - Unrestricted to Grant Fund - Matching	118,706	39,176	33.0 %	158,971	26,897	16.9 %
Transfer out - Unrestricted to Debt Service Fund	25,911,552	8,719,330	33.7 %	15,803,626	5,258,689	33.3 %
Transfer out - Stabilization and Startup to Debt Service Fd	9,960,545	3,320,182	33.3 %	1,600,523	533,508	33.3 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	-	0.0 %
Total Transfers	61,240,803	20,412,021	33.3 %	397,676,846	16,008,757	4.0 %
Other Adjustments						
Depreciation	16,630,452	6,063,678	36.5 %	12,354,681	4,102,179	33.2 %
Bond Principal-General Obligation Bonds	(23,681,777)	(7,000,000)	29.6 %	(10,520,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(7,568,142)	(1,395,692)	18.4 %	(10,157,242)	(550,045)	5.4 %
Capitalized Expenses-Building Fund	-	-	-	(4,450,794)	-	0.0 %
Capitalized Expenses-Limited Tax Bond Series	(132,372,534)	(29,287,051)	22.1 %	(234,348,497)	(48,766,000)	20.8 %
Total Other Expenses	(146,992,001)	(31,619,064)	21.5 %	(247,121,852)	(45,213,866)	18.3 %
Total Expenses, Transfers and Adjustments	359,900,686	111,403,163	31.0 %	459,635,718	95,020,726	20.7 %
Excess (Deficit) of Revenues Over Expenses	(15,729,618)	27,437,338	(174.4)%	94,723,711	41,749,929	44.1 %
Total Expenses and Change to Net Position	\$ 344,171,068	\$ 138,840,501	40.3 %	\$ 554,359,428	\$ 136,770,655	24.7 %

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

	2021 (33.3% Elapsed)			2020 (33.3% 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	21,457,229	40.0 %	48,788,991	21,708,600	44.5 %
Scholarship Allowances	(8,000,000)	(2,666,667)	33.3 %	(7,700,000)	(2,566,667)	33.3 %
Taxes for Current Operations	130,982,990	62,199,491	47.5 %	118,601,066	61,829,287	52.1 %
Investment Income	2,350,000	246,433	10.5 %	4,070,000	1,304,778	32.1 %
Miscellaneous	2,239,075	281,526	12.6 %	2,214,142	498,524	22.5 %
Total Revenues	<u>\$ 221,064,648</u>	<u>\$ 98,651,192</u>	44.6 %	<u>\$ 205,808,219</u>	<u>\$ 99,908,049</u>	48.5 %
Expenses						
Instruction	\$ 95,036,490	\$ 32,249,839	33.9 %	\$ 83,523,020	\$ 28,337,585	33.9 %
Public Service	58,859	10,343	17.6 %	56,413	16,893	29.9 %
Academic Support	24,466,092	6,437,368	26.3 %	16,730,361	5,018,683	30.0 %
Student Services	22,964,582	5,169,006	22.5 %	18,826,788	5,333,122	28.3 %
Institutional Support	52,812,770	14,118,681	26.7 %	50,338,302	11,831,916	23.5 %
Plant Operations & Maintenance	25,349,831	5,094,871	20.1 %	18,029,145	4,339,194	24.1 %
Scholarship Allowances	(8,000,000)	(2,666,667)	33.3 %	(7,700,000)	(2,566,667)	33.3 %
Total Unrestricted Expenses	<u>212,688,624</u>	<u>60,413,442</u>	28.4 %	<u>179,804,029</u>	<u>52,310,726</u>	29.1 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	25,000,000	8,333,333	33.3 %	30,300,000	10,100,000	33.3 %
Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	116,749,081	89,664	0.1 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	118,706	39,176	33.0 %	158,971	26,897	16.9 %
Unrestricted to Debt Service	25,911,552	8,719,330	33.7 %	15,803,626	5,258,689	33.3 %
Total Transfers	<u>51,280,258</u>	<u>17,091,839</u>	33.3 %	<u>163,011,678</u>	<u>15,475,249</u>	9.5 %
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	6,063,678	36.5 %	12,354,681	4,102,179	33.2 %
Capitalized Expenses	(6,924,566)	(1,395,692)	20.2 %	(9,593,080)	(385,804)	4.0 %
Total Other Expenses	<u>9,705,886</u>	<u>4,667,986</u>	48.1 %	<u>2,761,602</u>	<u>3,716,376</u>	134.6 %
Total Expenses, Transfers, and Reserves	<u>273,674,768</u>	<u>82,173,267</u>	30.0 %	<u>345,889,809</u>	<u>71,502,351</u>	20.7 %
Excess (Deficit) of Revenues Over Expenses	<u>(52,610,120)</u>	<u>16,477,924</u>	(31.3)%	<u>(140,081,590)</u>	<u>28,405,698</u>	(20.3)%
Total Expenses and Change to Net Position	<u>\$ 221,064,648</u>	<u>\$ 98,651,192</u>	44.6 %	<u>\$ 205,808,219</u>	<u>\$ 99,908,049</u>	48.5 %

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

	2021 (33.3% Elapsed)			2020 (33.3% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 655,000	\$ 31,620	4.8 %	\$ 1,200,000	\$ 313,279	26.1 %
Transfer In - from Unrestricted	25,000,000	8,333,333	33.3 %	30,300,000	10,100,000	33.3 %
Total Revenues and Transfers	<u>\$ 25,655,000</u>	<u>\$ 8,364,954</u>	32.6 %	<u>\$ 31,500,000</u>	<u>\$ 10,413,279</u>	33.1 %
Expenses and Transfers						
Instruction	\$ 1,202,060	\$ 16,000	1.3 %	\$ 1,784,490	\$ 106,632	6.0 %
Academic Support	1,933,266	184,895	9.6 %	6,754,864	596,457	8.8 %
Student Services	1,014,960	2,096	0.2 %	583,454	-	0.0 %
Institutional Support	640,490	(1,532)	(0.2)%	1,010,588	83,213	8.2 %
Plant Operations & Maintenance	1,554,108	58,989	3.8 %	994,515	-	0.0 %
Transfer out - to Debt Service	9,960,545	3,320,182	33.3 %	1,600,523	533,508	33.3 %
Total Expenses and Transfers	<u>16,305,429</u>	<u>3,580,629</u>	22.0 %	<u>12,728,434</u>	<u>1,319,809</u>	10.4 %
Excess (Deficit)Revenues over Expenses	<u>9,349,571</u>	<u>4,784,325</u>	51.2 %	<u>18,771,566</u>	<u>9,093,470</u>	48.4 %
Total Expenses and Change to Net Position	<u>\$ 25,655,000</u>	<u>\$ 8,364,954</u>	32.6 %	<u>\$ 31,500,000</u>	<u>\$ 10,413,279</u>	33.1 %

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

	2021 (33.3% Elapsed)			2020 (33.3% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 850,000	\$ 344,870	40.6 %	\$ 925,000	\$ 430,742	46.6 %
Food Services/Vending	1,725,590	220,572	12.8 %	737,000	325,804	44.2 %
Catering Services	250,000	16,723	6.7 %	310,000	128,414	41.4 %
Facilities Rental	188,000	(1,990)	(1.1)%	186,000	48,897	26.3 %
Print Shop	123,000	6,810	5.5 %	124,500	47,929	38.5 %
Miscellaneous	10,000	3,100	31.0 %	10,000	3,025	30.3 %
Athletics	4,000	-	0.0 %	4,000	1,700	42.5 %
Student Housing	1,604,938	453,473	28.3 %	-	123,861	-
Cell Tower	111,955	38,925	34.8 %	111,955	37,318	33.3 %
Total	<u>4,867,483</u>	<u>1,082,483</u>	22.2 %	<u>2,408,455</u>	<u>1,147,689</u>	47.7 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	89,664	40.8 %
Total Revenues and Transfers	<u>\$ 5,117,483</u>	<u>\$ 1,082,483</u>	21.2 %	<u>\$ 2,628,455</u>	<u>\$ 1,237,353</u>	47.1 %
Expenses						
Auxiliary Services Administration	\$ 485,738	\$ 67,420	13.9 %	\$ 186,386	\$ 68,336	36.7 %
Food Services/Vending	1,401,379	517,299	36.9 %	1,028,861	397,659	38.7 %
Catering Services	213,515	34,001	15.9 %	282,618	106,866	37.8 %
Facilities Rental	230,685	49,944	21.7 %	160,703	51,184	31.9 %
Print Shop	123,040	22,450	18.2 %	131,782	35,047	26.6 %
Athletics	854,674	218,422	25.6 %	854,674	323,754	37.9 %
Student Housing	874,280	227,875	26.1 %	1,015,070	222,804	21.9 %
Scholarships	132,500	53,022	40.0 %	132,500	68,977	52.1 %
Refund Petition	39,000	4,429	11.4 %	27,000	15,935	59.0 %
Reserve for Supplemental - Auxliary Fund	-	-	-	61,664	-	0.0 %
Total Expenses	<u>4,354,811</u>	<u>1,194,861</u>	27.4 %	<u>3,881,258</u>	<u>1,290,561</u>	33.3 %
Other Adjustments						
Capitalized expenses	(1,000)	-	0.0 %	(54,100)	-	0.0 %
Total Expenses and Adjustments	<u>4,353,811</u>	<u>1,194,861</u>	27.4 %	<u>3,827,158</u>	<u>1,290,561</u>	33.7 %
Excess (Deficit) of Revenues Over Expenses	<u>763,672</u>	<u>(112,378)</u>	(14.7)%	<u>(1,198,703)</u>	<u>(53,208)</u>	4.4 %
Total Expenses and Change in Net Position	<u>\$ 5,117,483</u>	<u>\$ 1,082,483</u>	21.2 %	<u>\$ 2,628,455</u>	<u>\$ 1,237,353</u>	47.1 %

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

	2021 (33.3% Elapsed)			2020 (33.3% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 57,714	4.8 %	\$ 2,300,000	\$ 741,078	32.2 %
Transfer in - Limited Tax Series Bonds	-	-	-	117,435,564	-	0.0 %
Total Revenues and Transfers	<u>\$ 1,200,000</u>	<u>\$ 57,714</u>	4.8 %	<u>\$ 119,735,564</u>	<u>\$ 741,078</u>	0.6 %
Expenses and Transfers						
Student Housing Expenses	\$ -	\$ -	-	\$ 4,450,794	\$ 621,187	14.0 %
Transfer out - Limited Tax Series Bonds	-	-	-	-	-	-
Total Expenses and Transfers	<u>-</u>	<u>-</u>	-	<u>4,450,794</u>	<u>621,187</u>	14.0 %
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>621,187</u>	-
 Excess (Deficit) Revenues over Expenses	 <u>1,200,000</u>	 <u>57,714</u>	4.8 %	 <u>119,735,564</u>	 <u>119,891</u>	0.1 %
Total Expenses and Change to Net Position	<u>\$ 1,200,000</u>	<u>\$ 57,714</u>	4.8 %	<u>\$ 119,735,564</u>	<u>\$ 741,078</u>	0.6 %

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

	2021 (33.3% Elapsed)			2020 (33.3% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 35,544,293	\$ 11,901,513	33.5 %	\$ 41,171,116	\$ 12,079,804	29.3 %
State	12,303,088	4,023,339	32.7 %	12,843,131	3,716,296	28.9 %
Local/Private	2,507,444	929,682	37.1 %	2,714,513	1,005,167	37.0 %
Total Restricted Revenues	<u>50,354,825</u>	<u>16,854,535</u>	33.5 %	<u>56,728,760</u>	<u>16,801,267</u>	29.6 %
Matching	118,706	39,176	33.0 %	158,971	26,897	16.9 %
Total Revenues and Matching	<u>\$ 50,473,531</u>	<u>\$ 16,893,711</u>	33.5 %	<u>\$ 56,887,731</u>	<u>\$ 16,828,164</u>	29.6 %
Expenses						
Instruction	\$ 4,878,833	\$ 1,669,445	34.2 %	\$ 6,220,616	\$ 1,564,587	25.2 %
Public Service	753,042	183,709	24.4 %	844,582	201,744	23.9 %
Academic Support	5,549,942	532,394	9.6 %	3,819,245	603,047	15.8 %
Student Services	2,759,410	512,476	18.6 %	2,106,668	679,558	32.3 %
Institutional Support	2,785,499	1,385,275	49.7 %	4,069,065	836,310	20.6 %
Scholarships and Fellowships	28,868,115	12,649,833	43.8 %	33,966,699	13,231,529	39.0 %
Total Restricted Expenses	<u>45,594,841</u>	<u>16,933,132</u>	37.1 %	<u>51,026,875</u>	<u>17,116,775</u>	33.5 %
Other Expenses and Adjustments						
Capitalized expenses	(642,576)	-	0.0 %	(510,062)	(164,241)	32.2 %
Excess Revenue (Deficit) over Expenses	<u>5,521,266</u>	<u>(39,421)</u>	(0.7)%	<u>6,370,918</u>	<u>(124,369)</u>	(2.0)%
Total Expenses and Change to Net Position	<u>\$ 51,116,107</u>	<u>\$ 16,893,711</u>	33.0 %	<u>\$ 57,397,793</u>	<u>\$ 16,992,406</u>	29.6 %

Collin County Community College District
Debt Service
Revenues and Expenses
For the Period Ending
December 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	\$ 1,671,008	47.4 %	\$ 3,196,142	\$ 1,658,933	51.9 %
Investment Income	1,260,000	79,928	6.3 %	1,700,000	191,602	11.3 %
Transfer In - Unrestricted to DS* Fund	25,911,552	8,719,330	33.7 %	15,803,626	5,258,689	33.3 %
Transfer In - Stabilization & Start Up to DS*	9,960,545	3,320,182	33.3 %	1,600,523	533,508	33.3 %
Total Revenue	<u>40,660,406</u>	<u>13,790,448</u>	33.9 %	<u>22,300,291</u>	<u>7,642,731</u>	34.3 %
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	147,225	33.3 %
Bond Principal-Series 2018	8,205,000	-	0.0 %	7,885,000	-	0.0 %
Bond Interest-Series 2018	9,245,656	3,081,885	33.3 %	9,561,057	3,187,019	33.3 %
Bond Principal-Series 2020	1,915,000	-	0.0 %	-	-	-
Bond Interest-Series 2020	12,716,777	4,431,311	34.8 %	3,000,000	-	0.0 %
Total Expenses	<u>20,533,756</u>	<u>14,521,274</u>	70.7 %	<u>20,522,732</u>	<u>3,334,244</u>	16.2 %
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>6,269,174</u>	20.2 %	<u>12,297,559</u>	<u>4,308,487</u>	35.0 %
Total Expenses and Change to Net Position	<u>\$ 40,660,406</u>	<u>\$ 13,790,448</u>	33.9 %	<u>\$ 22,300,291</u>	<u>\$ 7,642,731</u>	34.3 %

*DS=Debt Service