

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 39,834,020	\$ 24,704,155	62.0 %	\$ 35,500,001	\$ 22,017,064	62.0 %
Tuition and Fees	48,788,991	41,181,084	84.4 %	46,479,146	39,502,704	85.0 %
Scholarship allowances	(7,700,000)	(5,133,333)	66.7 %	(5,500,000)	(3,666,667)	66.7 %
Taxes for Current Operations	118,601,066	116,158,102	97.9 %	109,470,284	107,165,502	97.9 %
Investment Income-Unrestricted Fund	4,070,000	2,448,555	60.2 %	2,585,000	3,425,842	132.5 %
Investment Income-Stabilization Fund	1,200,000	549,929	45.8 %	950,000	431,481	45.4 %
Investment Income-Building Fund	2,300,000	1,104,812	48.0 %	1,500,000	1,710,327	114.0 %
Miscellaneous - Unrestricted Fund	2,214,142	1,022,541	46.2 %	1,847,864	1,134,419	61.4 %
Auxiliary Fund	2,963,877	2,005,606	67.7 %	1,952,480	1,778,748	91.1 %
Total Unrestricted	212,272,096	184,041,450	86.7 %	194,784,775	173,499,419	89.1 %
Restricted						
Grants and Contracts	40,712,446	26,843,490	65.9 %	33,896,178	25,221,583	74.4 %
State Allocation-On-Behalf Benefits	8,641,239	5,862,836	67.8 %	7,834,106	5,320,655	67.9 %
Debt Service- General Obligation Bonds	4,896,142	3,372,176	68.9 %	7,038,351	6,854,439	97.4 %
Total Restricted	54,249,827	36,078,502	66.5 %	48,768,635	37,396,677	76.7 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	30,300,000	20,200,000	66.7 %	30,429,899	20,200,000	66.4 %
Transfer in - Unrestricted (SAFAC) to Athletics	220,000	176,340	80.2 %	220,000	139,557	63.4 %
Transfer in - Unrestricted to Grant Fund - Matching	158,971	69,932	44.0 %	119,882	57,825	48.2 %
Transfer in - Unrestricted to Debt Service Fund	15,803,626	10,517,377	66.6 %	10,477,050	6,980,189	66.6 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	1,600,523	1,067,015	66.7 %	5,871,365	3,914,243	66.7 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	115,629,081	73,204,239	63.3 %	-	-	-
Total Transfers	163,712,201	105,234,904	64.3 %	47,118,196	31,291,814	66.4 %
Total Revenues and Transfers	\$ 430,234,124	\$ 325,354,856	75.6 %	\$ 290,671,606	\$ 242,187,911	83.3 %
Expenses						
Unrestricted						
Instruction	\$ 85,178,904	\$ 53,377,924	62.7 %	\$ 77,117,933	\$ 49,609,293	64.3 %
Public Service	56,360	26,947	47.8 %	53,360	34,254	64.2 %
Academic Support	21,448,260	11,146,044	52.0 %	15,444,277	9,144,569	59.2 %
Student Services	19,939,510	10,402,274	52.2 %	17,479,642	9,564,172	54.7 %
Institutional Support	53,104,231	25,215,642	47.5 %	49,141,169	21,386,952	43.5 %
Operation and Maintenance of Plant	18,960,781	9,268,606	48.9 %	16,931,815	8,672,553	51.2 %
Scholarship allowances	(7,700,000)	(5,133,333)	66.7 %	(5,500,000)	(3,666,667)	66.7 %
Auxiliary Enterprises	3,961,528	2,469,209	62.3 %	2,602,578	1,720,304	66.1 %
Reserve for Supplemental Requests - Unrestricted Fd	280,000	-	0.0 %	83,000	-	0.0 %
Reserve for Supplemental Requests - Aux Fd	61,664	-	0.0 %	-	-	-
Building Fund	5,306,483	2,637,724	49.7 %	7,584,713	-	0.0 %
Total Unrestricted Expenses	200,597,721	109,411,036	54.5 %	180,938,487	96,465,429	53.3 %
Restricted						
Grants and Contracts-Scholarships	43,885,153	27,290,565	62.2 %	36,056,491	24,991,406	69.3 %
Debt Service - General Obligation	23,522,732	6,668,488	28.3 %	20,519,336	6,869,186	33.5 %
State Allocation-On-Behalf Benefits	8,641,239	5,862,836	67.8 %	7,834,106	5,320,655	67.9 %
Limited Tax Series Bonds	235,569,298	114,981,163	48.8 %	145,462,594	75,765,399	52.1 %
Total Restricted Expenses	311,618,422	154,803,052	49.7 %	209,872,527	112,946,646	53.8 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	30,300,000	20,200,000	66.7 %	30,429,899	20,200,000	66.4 %
Transfer out - Unrestricted (SAFAC) to Athletics	220,000	176,340	80.2 %	220,000	139,557	63.4 %
Transfer out - Unrestricted to Grant Fund - Matching	158,971	69,932	44.0 %	119,882	57,825	48.2 %
Transfer out - Unrestricted to Debt Service Fund	15,803,626	10,517,377	66.6 %	10,477,050	6,980,189	66.6 %
Transfer out - Stabilization and Startup to Debt Service Fd	1,600,523	1,067,015	66.7 %	5,871,365	3,914,243	66.7 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	115,629,081	73,204,239	63.3 %	-	-	-
Total Transfers	163,712,201	105,234,904	64.3 %	47,118,196	31,291,814	66.4 %
Other Adjustments						
Depreciation	12,354,681	8,204,358	66.4 %	9,456,453	6,283,409	66.4 %
Bond Principal-General Obligation Bonds	(10,520,000)	-	0.0 %	(6,970,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(7,931,861)	(2,651,865)	33.4 %	(3,292,303)	(1,452,868)	44.1 %
Capitalized Expenses-Building Fund	(3,500,000)	(2,637,723)	75.4 %	(7,329,939)	-	0.0 %
Capitalized Expenses-Limited Tax Bond Series	(235,538,926)	(112,886,786)	47.9 %	(145,400,976)	(75,507,509)	51.9 %
Total Other Expenses	(245,136,106)	(109,972,016)	44.9 %	(153,536,765)	(70,676,969)	46.0 %
Total Expenses, Transfers and Adjustments	430,792,238	259,476,975	60.2 %	284,392,445	170,026,921	59.8 %
Excess (Deficit) of Revenues Over Expenses	(58,114)	65,877,881	(11803.7)%	6,279,161	72,160,990	1149.2 %
Total Expenses and Change to Net Position	\$ 430,234,124	\$ 325,354,856	75.6 %	\$ 290,671,606	\$ 242,187,911	83.3 %

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 39,834,020	\$ 24,704,155	62.0 %	\$ 35,500,001	\$ 22,017,064	62.0 %
Tuition and Fees (net of discounts)	48,788,991	41,181,084	84.4 %	46,479,146	39,502,704	85.0 %
Scholarship Allowances	(7,700,000)	(5,133,333)	66.7 %	(5,500,000)	(3,666,667)	66.7 %
Taxes for Current Operations	118,601,066	116,158,102	97.9 %	109,470,284	107,165,502	97.9 %
Investment Income	4,070,000	2,448,555	60.2 %	2,585,000	3,425,842	132.5 %
Miscellaneous	2,214,142	1,022,541	46.2 %	1,847,864	1,134,419	61.4 %
Total Revenues	\$ 205,808,219	\$ 180,381,104	87.6 %	\$ 190,382,295	\$ 169,578,863	89.1 %
Expenses						
Instruction	\$ 83,597,206	\$ 53,018,302	63.4 %	\$ 77,117,933	\$ 49,609,293	64.3 %
Public Service	56,360	26,947	47.8 %	53,360	34,254	64.2 %
Academic Support	16,694,844	9,723,969	58.2 %	15,043,949	8,885,434	59.1 %
Student Services	18,832,380	10,280,233	54.6 %	17,479,642	9,564,172	54.7 %
Institutional Support	51,714,232	24,834,884	48.0 %	49,106,142	21,374,082	43.5 %
Plant Operations & Maintenance	17,932,918	9,142,220	51.0 %	16,931,815	8,672,553	51.2 %
Scholarship Allowances	(7,700,000)	(5,133,333)	66.7 %	(5,500,000)	(3,666,667)	66.7 %
Total Unrestricted Expenses	181,127,940	101,893,222	56.3 %	170,232,841	94,473,121	55.5 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	30,300,000	20,200,000	66.7 %	30,429,899	20,200,000	66.4 %
Unrestricted (SAFAC) to Athletics	220,000	176,340	80.2 %	220,000	139,557	63.4 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	158,971	69,932	44.0 %	119,882	57,825	48.2 %
Unrestricted to Debt Service	15,803,626	10,517,377	66.6 %	10,477,050	6,980,189	66.6 %
Total Transfers	46,482,597	30,963,650	66.6 %	41,246,831	27,377,571	66.4 %
Reserves						
Reserves for Supplemental	280,000	-	0.0 %	83,000	-	0.0 %
Total Reserves	280,000	-	0.0 %	83,000	-	0.0 %
Other Expenses and adjustments						
Depreciation	12,354,681	8,204,358	66.4 %	9,456,453	6,283,409	66.4 %
Capitalized Expenses	(7,390,241)	(2,452,166)	33.2 %	(2,647,884)	(1,260,543)	47.6 %
Total Other Expenses	4,964,440	5,752,192	115.9 %	6,808,569	5,022,865	73.8 %
Total Expenses, Transfers, and Reserves	232,854,977	138,609,064	59.5 %	218,371,241	126,873,557	58.1 %
Excess (Deficit) of Revenues Over Expenses	(27,046,758)	41,772,039	(154.4)%	(27,988,946)	42,705,306	(152.6)%
Total Expenses and Change to Net Position	\$ 205,808,219	\$ 180,381,104	87.6 %	\$ 190,382,295	\$ 169,578,863	89.1 %

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 549,929	45.8 %	\$ 950,000	\$ 431,481	45.4 %
Transfer In - from Unrestricted	30,300,000	20,200,000	66.7 %	30,429,899	20,200,000	66.4 %
Total Revenues and Transfers	\$ 31,500,000	\$ 20,749,929	65.9 %	\$ 31,379,899	\$ 20,631,481	65.7 %
Expenses and Transfers						
Instruction	\$ 1,581,698	\$ 359,623	22.7 %	\$ -	\$ -	-
Academic Support	4,753,416	1,422,075	29.9 %	400,328	259,135	64.7 %
Student Services	1,107,130	122,041	11.0 %	-	-	-
Institutional Support	1,389,999	380,758	27.4 %	35,027	12,870	36.7 %
Plant Operations & Maintenance	1,027,863	126,385	12.3 %	-	-	-
Transfer out - to Debt Service	1,600,523	1,067,015	66.7 %	5,871,365	3,914,243	66.7 %
Total Expenses and Transfers	11,460,629	3,477,897	30.3 %	6,306,720	4,186,248	66.4 %
Excess (Deficit)Revenues over Expenses	20,039,371	17,272,032	86.2 %	25,073,179	16,445,234	65.6 %
Total Expenses and Change to Net Position	\$ 31,500,000	\$ 20,749,929	65.9 %	\$ 31,379,899	\$ 20,631,481	65.7 %

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 925,000	\$ 723,509	78.2 %	\$ 840,000	\$ 745,500	88.7 %
Food Services/Vending	627,000	539,266	86.0 %	646,600	569,350	88.1 %
Catering Services	310,000	233,679	75.4 %	50,000	177,811	355.6 %
Facilities Rental	186,000	107,176	57.6 %	180,000	114,546	63.6 %
Print Shop	124,500	80,508	64.7 %	119,900	88,184	73.5 %
Miscellaneous	10,000	6,375	63.8 %	6,000	6,475	107.9 %
Athletics	4,000	2,693	67.3 %	4,500	2,245	49.9 %
Student Housing	665,422	243,674	36.6 %	-	-	-
Cell Tower	111,955	68,726	61.4 %	105,480	74,637	70.8 %
Total	2,963,877	2,005,606	67.7 %	1,952,480	1,778,748	91.1 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	220,000	176,340	80.2 %	220,000	139,557	63.4 %
Total Revenues and Transfers	\$ 3,183,877	\$ 2,181,946	68.5 %	\$ 2,172,480	\$ 1,918,305	88.3 %
Expenses						
Auxiliary Services Administration	\$ 387,550	\$ 136,066	35.1 %	\$ 196,485	\$ 122,038	62.1 %
Food Services/Vending	1,011,861	748,488	74.0 %	1,016,962	705,474	69.4 %
Catering Services	252,618	221,729	87.8 %	259,976	97,900	37.7 %
Facilities Rental	160,703	101,574	63.2 %	211,040	45,628	21.6 %
Print Shop	131,782	67,269	51.0 %	147,235	77,897	52.9 %
Athletics	802,512	597,041	74.4 %	802,512	561,282	69.9 %
Student Housing	1,037,902	486,198	46.8 %	63,283	12,925	20.4 %
Scholarships	149,600	88,480	59.1 %	149,600	79,216	53.0 %
Refund Petition	27,000	22,363	82.8 %	25,000	17,943	71.8 %
Reserve for Supplemental - Auxiliary Fund	61,664	-	0.0 %	-	-	-
Total Expenses	4,023,192	2,469,209	61.4 %	2,872,093	1,720,304	59.9 %
Other Adjustments						
Capitalized expenses	(19,100)	-	0.0 %	(49,733)	-	0.0 %
Total Expenses and Adjustments	4,004,092	2,469,209	61.7 %	2,822,360	1,720,304	61.0 %
Excess (Deficit) of Revenues Over Expenses	(820,215)	(287,263)	35.0 %	(649,880)	198,001	(30.5)%
Total Expenses and Change in Net Position	\$ 3,183,877	\$ 2,181,946	68.5 %	\$ 2,172,480	\$ 1,918,305	88.3 %

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 2,300,000	\$ 1,104,812	48.0 %	\$ 1,500,000	\$ 1,710,327	114.0 %
Transfer in - Limited Tax Series Bonds	117,435,564		0.0 %	60,000,000	-	0.0 %
Total Revenues and Transfers	<u>\$ 119,735,564</u>	<u>\$ 1,104,812</u>	0.9 %	<u>\$ 61,500,000</u>	<u>\$ 1,710,327</u>	2.8 %
Expenses and Transfers						
Student Housing Expenses	\$ 5,306,483	\$ 2,637,724	49.7 %	\$ -	\$ -	-
Transfer out - Limited Tax Series Bonds	117,435,564	73,204,239	62.3 %	-	-	-
Total Expenses and Transfers	<u>122,742,047</u>	<u>75,841,963</u>	61.8 %	<u>-</u>	<u>-</u>	-
Other Adjustments						
Student Housing Expenses to be capitalized	(5,306,483)	(2,637,724)	49.7 %	-	-	-
Total Expenses, Transfers and Adjustments	<u>117,435,564</u>	<u>73,204,239</u>	62.3 %	<u>-</u>	<u>-</u>	-
Excess (Deficit) Revenues over Expenses	<u>2,300,000</u>	<u>(72,099,427)</u>	(3134.8)%	<u>61,500,000</u>	<u>1,710,327</u>	2.8 %
Total Expenses and Change to Net Position	<u>\$ 119,735,564</u>	<u>\$ 1,104,812</u>	0.9 %	<u>\$ 61,500,000</u>	<u>\$ 1,710,327</u>	2.8 %

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 34,459,367	\$ 23,382,387	67.9 %	\$ 28,052,499	\$ 21,881,204	78.0 %
State	12,438,716	7,375,046	59.3 %	11,427,327	6,774,876	59.3 %
Local/Private	2,455,602	1,948,893	79.4 %	2,424,881	1,886,159	77.8 %
Total Restricted Revenues	<u>49,353,685</u>	<u>32,706,326</u>	66.3 %	<u>41,904,707</u>	<u>30,542,239</u>	72.9 %
Matching	158,971	69,932	44.0 %	119,882	57,825	48.2 %
Total Revenues and Matching	<u>\$ 49,512,656</u>	<u>\$ 32,776,258</u>	66.2 %	<u>\$ 42,024,589</u>	<u>\$ 30,600,063</u>	72.8 %
Expenses						
Instruction	\$ 5,639,023	\$ 3,208,917	56.9 %	\$ 5,069,020	\$ 2,957,338	58.3 %
Public Service	695,824	366,047	52.6 %	586,870	231,925	39.5 %
Academic Support	4,761,681	1,231,608	25.9 %	2,956,453	1,281,451	43.3 %
Student Services	2,555,841	1,335,103	52.2 %	1,028,828	1,091,683	106.1 %
Institutional Support	1,746,205	1,689,852	96.8 %	9,418	1,555,259	16513.7 %
Scholarships and Fellowships	32,467,630	25,321,874	78.0 %	27,137,693	23,194,405	85.5 %
Total Restricted Expenses	<u>47,866,204</u>	<u>33,153,401</u>	69.3 %	<u>36,788,282</u>	<u>30,312,061</u>	82.4 %
Other Expenses and Adjustments						
Capitalized expenses	(522,520)	(199,699)	38.2 %	(594,686)	(192,325)	32.3 %
Excess Revenue (Deficit) over Expenses	<u>2,168,972</u>	<u>(177,444)</u>	(8.2)%	<u>5,830,993</u>	<u>480,327</u>	8.2 %
Total Expenses and Change to Net Position	<u>\$ 50,035,176</u>	<u>\$ 32,975,957</u>	65.9 %	<u>\$ 42,619,275</u>	<u>\$ 30,792,388</u>	72.2 %

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

	2020 (66.7% Elapsed)			2019 (66.7% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,196,142	\$ 3,116,401	97.5 %	\$ 4,238,351	\$ 4,155,165	98.0 %
Investment Income	1,700,000	255,775	15.0 %	2,800,000	2,699,273	96.4 %
Transfer In - Unrestricted to DS* Fund	15,803,626	10,517,377	66.6 %	10,477,050	6,980,189	66.6 %
Transfer In - Stabilization & Start Up to DS*	1,600,523	1,067,015	66.7 %	5,871,365	3,914,243	66.7 %
Total Revenue	<u>22,300,291</u>	<u>14,956,569</u>	67.1 %	<u>23,386,766</u>	<u>17,748,871</u>	75.9 %
Expenses						
Bond Principal-Series 2010	\$ 2,635,000	\$ -	0.0 %	\$ 2,530,000	\$ -	0.0 %
Bond Interest-Series 2010	441,675	294,450	66.7 %	542,875	361,917	66.7 %
Bond Principal-Series 2018	7,885,000	-	0.0 %	4,440,000	-	0.0 %
Bond Interest-Series 2018	9,561,057	6,374,037	66.7 %	13,006,461	6,507,270	50.0 %
Total Expenses	<u>20,522,732</u>	<u>6,668,488</u>	32.5 %	<u>20,519,336</u>	<u>6,869,186</u>	33.5 %
Add back: Principal payment	(10,520,000)	-	0.0 %	(6,970,000)	-	0.0 %
Excess (Deficit) Revenues over Expenses	<u>12,297,559</u>	<u>8,288,081</u>	67.4 %	<u>9,837,430</u>	<u>10,879,685</u>	110.6 %
Total Expenses and Change to Net Position	<u>\$ 22,300,291</u>	<u>\$ 14,956,569</u>	67.1 %	<u>\$ 23,386,766</u>	<u>\$ 17,748,871</u>	75.9 %

*DS=Debt Service