

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 39,834,020	\$ 32,274,783	81.0 %	\$ 35,500,001	\$ 28,764,228	81.0 %
Tuition and Fees	48,788,991	48,380,743	99.2 %	46,479,146	45,723,315	98.4 %
Scholarship allowances	(7,700,000)	(6,416,667)	83.3 %	(5,500,000)	(4,583,333)	83.3 %
Taxes for Current Operations	118,601,066	117,095,925	98.7 %	109,470,284	108,037,709	98.7 %
Investment Income-Unrestricted Fund	4,070,000	2,693,878	66.2 %	2,585,000	4,372,310	169.1 %
Investment Income-Stabilization Fund	1,200,000	577,155	48.1 %	950,000	590,906	62.2 %
Investment Income-Building Fund	2,300,000	1,135,466	49.4 %	1,500,000	2,430,138	162.0 %
Miscellaneous - Unrestricted Fund	2,214,142	1,308,914	59.1 %	1,847,864	2,256,471	122.1 %
Auxiliary Fund	2,963,877	2,052,042	69.2 %	1,952,480	1,986,106	101.7 %
Total Unrestricted	212,272,096	199,102,240	93.8 %	194,784,775	189,577,850	97.3 %
Restricted						
Grants and Contracts	46,328,352	34,912,791	75.4 %	33,896,178	27,832,714	82.1 %
State Allocation-On-Behalf Benefits	8,641,239	7,389,030	85.5 %	7,834,106	6,698,841	85.5 %
Debt Service- General Obligation Bonds	4,896,142	3,527,663	72.0 %	7,038,351	7,339,424	104.3 %
Total Restricted	59,865,733	45,829,484	76.6 %	48,768,635	41,870,978	85.9 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	30,300,000	25,250,000	83.3 %	30,429,899	25,250,000	83.0 %
Transfer in - Unrestricted (SAFAC) to Athletics	220,000	181,438	82.5 %	220,000	164,825	74.9 %
Transfer in - Unrestricted to Grant Fund - Matching	158,971	133,020	83.7 %	119,882	82,843	69.1 %
Transfer in - Unrestricted to Debt Service Fund	15,803,626	13,146,722	83.2 %	10,477,050	8,725,237	83.3 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	1,600,523	1,333,769	83.3 %	5,871,365	4,892,804	83.3 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	115,629,081	73,204,239	63.3 %	-	-	-
Total Transfers	163,712,201	113,249,188	69.2 %	47,118,196	39,115,709	83.0 %
Total Revenues and Transfers	\$ 435,850,030	\$ 358,180,912	82.2 %	\$ 290,671,606	\$ 270,564,537	93.1 %
Expenses						
Unrestricted						
Instruction	\$ 84,981,476	\$ 67,822,427	79.8 %	\$ 77,068,788	\$ 63,356,764	82.2 %
Public Service	56,413	30,854	54.7 %	53,360	40,108	75.2 %
Academic Support	23,563,748	13,941,670	59.2 %	15,503,744	11,480,730	74.1 %
Student Services	19,369,884	12,955,403	66.9 %	17,483,785	11,957,924	68.4 %
Institutional Support	51,820,201	32,767,285	63.2 %	54,095,645	26,439,959	48.9 %
Operation and Maintenance of Plant	18,886,526	11,868,285	62.8 %	16,931,815	11,231,285	66.3 %
Scholarship allowances	(7,700,000)	(6,416,667)	83.3 %	(5,500,000)	(4,583,333)	83.3 %
Auxiliary Enterprises	3,848,740	2,800,865	72.8 %	2,602,578	2,074,120	79.7 %
Reserve for Supplemental Requests - Unrestricted Fd	312,500	-	0.0 %	83,000	-	0.0 %
Reserve for Supplemental Requests - Aux Fd	61,664	-	0.0 %	-	-	-
Building Fund	5,306,483	3,987,351	75.1 %	7,584,713	-	0.0 %
Total Unrestricted Expenses	200,507,635	139,757,473	69.7 %	185,907,428	121,997,555	65.6 %
Restricted						
Grants and Contracts-Scholarships	49,501,059	35,152,641	71.0 %	36,056,491	27,543,035	76.4 %
Debt Service - General Obligation	23,522,732	10,551,265	44.9 %	20,519,336	8,575,375	41.8 %
State Allocation-On-Behalf Benefits	8,641,239	7,389,030	85.5 %	7,834,106	6,698,841	85.5 %
Limited Tax Series Bonds	235,429,298	157,155,598	66.8 %	145,462,594	108,459,341	74.6 %
Total Restricted Expenses	317,094,328	210,248,533	66.3 %	209,872,527	151,276,592	72.1 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	30,300,000	25,250,000	83.3 %	30,429,899	25,250,000	83.0 %
Transfer out - Unrestricted (SAFAC) to Athletics	220,000	181,438	82.5 %	220,000	164,825	74.9 %
Transfer out - Unrestricted to Grant Fund - Matching	158,971	133,020	83.7 %	119,882	82,843	69.1 %
Transfer out - Unrestricted to Debt Service Fund	15,803,626	13,146,722	83.2 %	10,477,050	8,725,237	83.3 %
Transfer out - Stabilization and Startup to Debt Service Fd	1,600,523	1,333,769	83.3 %	5,871,365	4,892,804	83.3 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	115,629,081	73,204,239	63.3 %	-	-	-
Total Transfers	163,712,201	113,249,188	69.2 %	47,118,196	39,115,709	83.0 %
Other Adjustments						
Depreciation	12,354,681	10,255,448	83.0 %	9,456,453	7,846,311	83.0 %
Bond Principal-General Obligation Bonds	(10,520,000)	-	0.0 %	(6,970,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(10,191,277)	(3,857,006)	37.8 %	(3,616,883)	(1,961,936)	54.2 %
Capitalized Expenses-Building Fund	(3,500,000)	(3,987,350)	113.9 %	(7,329,939)	-	0.0 %
Capitalized Expenses-Limited Tax Bond Series	(235,398,926)	(155,061,221)	65.9 %	(145,400,976)	(108,200,882)	74.4 %
Total Other Expenses	(247,255,522)	(152,650,129)	61.7 %	(153,861,345)	(102,316,508)	66.5 %
Total Expenses, Transfers and Adjustments	434,058,642	310,605,065	71.6 %	289,036,806	210,073,348	72.7 %
Excess (Deficit) of Revenues Over Expenses	1,791,388	47,575,846	2655.8 %	1,634,800	60,491,189	3700.2 %
Total Expenses and Change to Net Position	\$ 435,850,030	\$ 358,180,912	82.2 %	\$ 290,671,606	\$ 270,564,537	93.1 %

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 39,834,020	\$ 32,274,783	81.0 %	\$ 35,500,001	\$ 28,764,228	81.0 %
Tuition and Fees (net of discounts)	48,788,991	48,380,743	99.2 %	46,479,146	45,723,315	98.4 %
Scholarship Allowances	(7,700,000)	(6,416,667)	83.3 %	(5,500,000)	(4,583,333)	83.3 %
Taxes for Current Operations	118,601,066	117,095,925	98.7 %	109,470,284	108,037,709	98.7 %
Investment Income	4,070,000	2,693,878	66.2 %	2,585,000	4,372,310	169.1 %
Miscellaneous	2,214,142	1,308,914	59.1 %	1,847,864	2,256,471	122.1 %
Total Revenues	\$ 205,808,219	\$ 195,337,577	94.9 %	\$ 190,382,295	\$ 184,570,700	96.9 %
Expenses						
Instruction	\$ 83,702,485	\$ 67,099,402	80.2 %	\$ 77,068,788	\$ 63,356,764	82.2 %
Public Service	56,413	30,854	54.7 %	53,360	40,108	75.2 %
Academic Support	16,671,797	11,983,277	71.9 %	15,053,417	11,158,983	74.1 %
Student Services	18,795,435	12,673,085	67.4 %	17,483,785	11,957,924	68.4 %
Institutional Support	50,204,826	32,089,141	63.9 %	54,060,618	26,415,254	48.9 %
Plant Operations & Maintenance	18,018,152	11,644,682	64.6 %	16,931,815	11,231,285	66.3 %
Scholarship Allowances	(7,700,000)	(6,416,667)	83.3 %	(5,500,000)	(4,583,333)	83.3 %
Total Unrestricted Expenses	179,749,108	129,103,775	71.8 %	175,151,783	119,576,985	68.3 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	30,300,000	25,250,000	83.3 %	30,429,899	25,250,000	83.0 %
Unrestricted (SAFAC) to Athletics	220,000	181,438	82.5 %	220,000	164,825	74.9 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	158,971	133,020	83.7 %	119,882	82,843	69.1 %
Unrestricted to Debt Service	15,803,626	13,146,722	83.2 %	10,477,050	8,725,237	83.3 %
Total Transfers	46,482,597	38,711,180	83.3 %	41,246,831	34,222,905	83.0 %
Reserves						
Reserves for Supplemental	312,500	-	0.0 %	83,000	-	0.0 %
Total Reserves	312,500	-	0.0 %	83,000	-	0.0 %
Other Expenses and adjustments						
Depreciation	12,354,681	10,255,448	83.0 %	9,456,453	7,846,311	83.0 %
Capitalized Expenses	(9,634,457)	(3,651,770)	37.9 %	(2,972,464)	(1,769,611)	59.5 %
Total Other Expenses	2,720,224	6,603,678	242.8 %	6,483,989	6,076,700	93.7 %
Total Expenses, Transfers, and Reserves	229,264,429	174,418,632	76.1 %	222,965,603	159,876,589	71.7 %
Excess (Deficit) of Revenues Over Expenses	(23,456,210)	20,918,944	(89.2)%	(32,583,308)	24,694,111	(75.8)%
Total Expenses and Change to Net Position	\$ 205,808,219	\$ 195,337,577	94.9 %	\$ 190,382,295	\$ 184,570,700	96.9 %

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 577,155	48.1 %	\$ 950,000	\$ 590,906	62.2 %
Transfer In - from Unrestricted	30,300,000	25,250,000	83.3 %	30,429,899	25,250,000	83.0 %
Total Revenues and Transfers	<u>\$ 31,500,000</u>	<u>\$ 25,827,155</u>	82.0 %	<u>\$ 31,379,899</u>	<u>\$ 25,840,906</u>	82.3 %
Expenses and Transfers						
Instruction	\$ 1,278,991	\$ 723,025	56.5 %	\$ -	\$ -	-
Academic Support	6,891,951	1,958,393	28.4 %	450,327	321,746	71.4 %
Student Services	574,449	282,318	49.1 %	-	-	-
Institutional Support	1,615,375	678,144	42.0 %	35,027	24,704	70.5 %
Plant Operations & Maintenance	868,374	223,604	25.7 %	-	-	-
Transfer out - to Debt Service	1,600,523	1,333,769	83.3 %	5,871,365	4,892,804	83.3 %
Total Expenses and Transfers	<u>12,829,663</u>	<u>5,199,252</u>	40.5 %	<u>6,356,719</u>	<u>5,239,255</u>	82.4 %
Excess (Deficit)Revenues over Expenses	<u>18,670,337</u>	<u>20,627,903</u>	110.5 %	<u>25,023,180</u>	<u>20,601,652</u>	82.3 %
Total Expenses and Change to Net Position	<u>\$ 31,500,000</u>	<u>\$ 25,827,155</u>	82.0 %	<u>\$ 31,379,899</u>	<u>\$ 25,840,906</u>	82.3 %

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 925,000	\$ 744,543	80.5 %	\$ 840,000	\$ 801,238	95.4 %
Food Services/Vending	627,000	602,798	96.1 %	646,600	617,815	95.5 %
Catering Services	310,000	233,935	75.5 %	50,000	224,084	448.2 %
Facilities Rental	186,000	90,081	48.4 %	180,000	140,394	78.0 %
Print Shop	124,500	82,325	66.1 %	119,900	99,292	82.8 %
Miscellaneous	10,000	7,900	79.0 %	6,000	7,743	129.1 %
Athletics	4,000	2,693	67.3 %	4,500	2,245	49.9 %
Student Housing	665,422	194,124	29.2 %	-	-	-
Cell Tower	111,955	93,644	83.6 %	105,480	93,296	88.4 %
Total	2,963,877	2,052,042	69.2 %	1,952,480	1,986,106	101.7 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	220,000	181,438	82.5 %	220,000	164,825	74.9 %
Total Revenues and Transfers	\$ 3,183,877	\$ 2,233,480	70.1 %	\$ 2,172,480	\$ 2,150,931	99.0 %
Expenses						
Auxiliary Services Administration	\$ 250,550	\$ 168,358	67.2 %	\$ 191,485	\$ 151,876	79.3 %
Food Services/Vending	1,028,861	852,352	82.8 %	1,021,962	871,269	85.3 %
Catering Services	282,618	238,446	84.4 %	259,976	123,976	47.7 %
Facilities Rental	160,703	126,560	78.8 %	211,040	70,056	33.2 %
Print Shop	131,782	79,526	60.3 %	147,235	95,713	65.0 %
Athletics	802,512	649,838	81.0 %	802,512	627,832	78.2 %
Student Housing	1,015,114	571,192	56.3 %	63,283	27,668	43.7 %
Scholarships	149,600	89,908	60.1 %	149,600	80,707	53.9 %
Refund Petition	27,000	24,685	91.4 %	25,000	25,023	100.1 %
Reserve for Supplemental - Auxiliary Fund	61,664	-	0.0 %	-	-	-
Total Expenses	3,910,404	2,800,865	71.6 %	2,872,093	2,074,120	72.2 %
Other Adjustments						
Capitalized expenses	(34,300)	(5,537)	16.1 %	(49,733)	-	0.0 %
Total Expenses and Adjustments	3,876,104	2,795,328	72.1 %	2,822,360	2,074,120	73.5 %
Excess (Deficit) of Revenues Over Expenses	(692,227)	(561,848)	81.2 %	(649,880)	76,811	(11.8)%
Total Expenses and Change in Net Position	\$ 3,183,877	\$ 2,233,480	70.1 %	\$ 2,172,480	\$ 2,150,931	99.0 %

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 2,300,000	\$ 1,135,466	49.4 %	\$ 1,500,000	\$ 2,180,097	145.3 %
Transfer in - Limited Tax Series Bonds	117,435,564	73,204,239	62.3 %	60,000,000	-	0.0 %
Total Revenues and Transfers	<u>\$ 119,735,564</u>	<u>\$ 74,339,706</u>	62.1 %	<u>\$ 61,500,000</u>	<u>\$ 2,430,138</u>	4.0 %
Expenses and Transfers						
Student Housing Expenses	\$ 5,306,483	\$ 3,987,351	75.1 %	\$ -	\$ -	-
Transfer out - Limited Tax Series Bonds	117,435,564	73,204,239	62.3 %	-	-	-
Total Expenses and Transfers	<u>122,742,047</u>	<u>77,191,590</u>	62.9 %	<u>-</u>	<u>-</u>	-
Other Adjustments						
Student Housing Expenses to be capitalized	(5,306,483)	(3,987,351)	75.1 %	-	-	-
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>1,135,466</u>	49.4 %	<u>61,500,000</u>	<u>2,430,138</u>	4.0 %
Total Expenses and Change to Net Position	<u>\$ 119,735,564</u>	<u>\$ 74,339,706</u>	62.1 %	<u>\$ 61,500,000</u>	<u>\$ 2,430,138</u>	4.0 %

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 39,954,823	\$ 31,002,312	77.6 %	\$ 28,052,499	\$ 24,160,220	86.1 %
State	12,534,416	9,021,169	72.0 %	11,427,327	8,242,864	72.1 %
Local/Private	2,480,352	2,278,339	91.9 %	2,424,881	2,128,471	87.8 %
Total Restricted Revenues	<u>54,969,591</u>	<u>42,301,821</u>	77.0 %	<u>41,904,707</u>	<u>34,531,555</u>	82.4 %
Matching	158,971	133,020	83.7 %	119,882	82,843	69.1 %
Total Revenues and Matching	<u>\$ 55,128,562</u>	<u>\$ 42,434,841</u>	77.0 %	<u>\$ 42,024,589</u>	<u>\$ 34,614,398</u>	82.4 %
Expenses						
Instruction	\$ 5,734,723	\$ 4,054,136	70.7 %	\$ 5,069,020	\$ 3,720,481	73.4 %
Public Service	795,824	452,833	56.9 %	586,870	295,885	50.4 %
Academic Support	4,761,681	1,518,752	31.9 %	2,956,453	1,586,119	53.6 %
Student Services	2,580,591	1,696,891	65.8 %	1,028,828	1,429,119	138.9 %
Institutional Support	1,746,205	2,124,593	121.7 %	9,418	1,950,718	20712.7 %
Scholarships and Fellowships	32,467,630	32,694,466	100.7 %	27,137,693	25,259,554	93.1 %
Total Restricted Expenses	<u>48,086,654</u>	<u>42,541,671</u>	88.5 %	<u>36,788,282</u>	<u>34,241,876</u>	93.1 %
Other Expenses and Adjustments						
Capitalized expenses	(522,520)	(199,699)	38.2 %	(594,686)	(192,325)	32.3 %
Excess Revenue (Deficit) over Expenses	<u>7,564,428</u>	<u>92,869</u>	1.2 %	<u>5,830,993</u>	<u>564,847</u>	9.7 %
Total Expenses and Change to Net Position	<u>\$ 55,651,082</u>	<u>\$ 42,634,540</u>	76.6 %	<u>\$ 42,619,275</u>	<u>\$ 34,806,723</u>	81.7 %

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

	2020 (83% Elapsed)			2019 (83% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,196,142	\$ 3,141,560	98.3 %	\$ 4,238,351	\$ 4,188,987	98.8 %
Investment Income	1,700,000	386,103	22.7 %	2,800,000	3,150,436	112.5 %
Transfer In - Unrestricted to DS* Fund	15,803,626	13,146,722	83.2 %	10,477,050	8,725,237	83.3 %
Transfer In - Stabilization & Start Up to DS*	1,600,523	1,333,769	83.3 %	5,871,365	4,892,804	83.3 %
Total Revenue	<u>22,300,291</u>	<u>18,008,154</u>	80.8 %	<u>23,386,766</u>	<u>20,957,465</u>	89.6 %
Expenses						
Bond Principal-Series 2010	\$ 2,635,000	\$ -	0.0 %	\$ 2,530,000	\$ -	0.0 %
Bond Interest-Series 2010	441,675	368,063	83.3 %	542,875	452,396	83.3 %
Bond Principal-Series 2018	7,885,000	-	0.0 %	4,440,000	-	0.0 %
Bond Interest-Series 2018	9,561,057	10,183,202	106.5 %	13,006,461	8,122,979	62.5 %
Total Expenses	<u>20,522,732</u>	<u>10,551,265</u>	51.4 %	<u>20,519,336</u>	<u>8,575,375</u>	41.8 %
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>7,456,889</u>	60.6 %	<u>9,837,430</u>	<u>12,382,090</u>	125.9 %
Total Expenses and Change to Net Position	<u>\$ 22,300,291</u>	<u>\$ 18,008,154</u>	80.8 %	<u>\$ 23,386,766</u>	<u>\$ 20,957,465</u>	89.6 %

*DS=Debt Service