

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	\$ 39,834,020	\$ 36,060,097	90.5 %	\$ 35,500,001	\$ 32,137,810	90.5 %
Tuition and Fees	48,788,991	48,420,866	99.2 %	46,479,146	45,838,917	98.6 %
Scholarship allowances	(7,700,000)	(7,058,333)	91.7 %	(5,500,000)	(5,041,667)	91.7 %
Taxes for Current Operations	118,601,066	117,570,576	99.1 %	109,470,284	108,421,970	99.0 %
Investment Income-Unrestricted Fund	4,070,000	2,787,592	68.5 %	2,585,000	4,773,835	184.7 %
Investment Income-Stabilization Fund	1,200,000	589,586	49.1 %	950,000	677,642	71.3 %
Investment Income-Building Fund	2,300,000	1,156,282	50.3 %	1,500,000	2,674,443	178.3 %
Miscellaneous - Unrestricted Fund	2,214,142	1,369,685	61.9 %	1,847,864	2,435,057	131.8 %
Auxiliary Fund	2,963,877	2,358,324	79.6 %	1,952,480	2,107,013	107.9 %
Total Unrestricted	212,272,096	203,254,675	95.8 %	194,784,775	194,025,021	99.6 %
Restricted						
Grants and Contracts	46,432,573	36,277,011	78.1 %	33,896,178	29,123,118	85.9 %
State Allocation-On-Behalf Benefits	8,641,239	8,162,337	94.5 %	7,834,106	7,376,911	94.2 %
Debt Service- General Obligation Bonds	4,896,142	3,585,176	73.2 %	7,038,351	7,558,198	107.4 %
Total Restricted	59,969,954	48,024,525	80.1 %	48,768,635	44,058,227	90.3 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	30,300,000	27,775,000	91.7 %	30,429,899	27,775,000	91.3 %
Transfer in - Unrestricted (SAFAC) to Athletics	220,000	187,818	85.4 %	220,000	169,365	77.0 %
Transfer in - Unrestricted to Grant Fund - Matching	158,971	140,052	88.1 %	119,882	90,405	75.4 %
Transfer in - Unrestricted to Debt Service Fund	15,803,626	14,461,394	91.5 %	10,477,050	9,597,760	91.6 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	1,600,523	1,467,146	91.7 %	5,871,365	5,382,085	91.7 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	115,629,081	73,204,239	63.3 %	-	-	-
Total Transfers	163,712,201	117,235,649	71.6 %	47,118,196	43,014,615	91.3 %
Total Revenues and Transfers	\$ 435,954,251	\$ 368,514,848	84.5 %	\$ 290,671,606	\$ 281,097,863	96.7 %
Expenses						
Unrestricted						
Instruction	\$ 85,692,181	\$ 74,788,194	87.3 %	\$ 77,110,721	\$ 69,384,145	90.0 %
Public Service	56,413	30,854	54.7 %	53,360	40,316	75.6 %
Academic Support	23,642,135	17,128,028	72.4 %	15,550,816	12,705,782	81.7 %
Student Services	19,383,298	14,215,986	73.3 %	17,483,785	13,169,621	75.3 %
Institutional Support	50,983,693	35,218,995	69.1 %	54,049,168	28,314,638	52.4 %
Operation and Maintenance of Plant	18,920,528	13,293,634	70.3 %	16,931,815	12,820,328	75.7 %
Scholarship allowances	(7,700,000)	(7,058,333)	91.7 %	(5,500,000)	(5,041,667)	91.7 %
Auxiliary Enterprises	3,848,740	2,991,714	77.7 %	2,602,578	2,256,415	86.7 %
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	4,848,367	91.4 %	8,090,400	4,273,771	52.8 %
Total Unrestricted Expenses	200,507,635	155,457,440	77.5 %	186,455,643	137,923,350	74.0 %
Restricted						
Grants and Contracts-Scholarships	49,605,280	36,591,179	73.8 %	36,056,491	28,849,896	80.0 %
Debt Service - General Obligation	23,522,732	12,492,653	53.1 %	20,519,336	9,428,469	45.9 %
State Allocation-On-Behalf Benefits	8,641,239	8,162,337	94.5 %	7,834,106	7,376,911	94.2 %
Limited Tax Series Bonds	235,569,298	173,515,935	73.7 %	145,462,594	127,647,306	87.8 %
Total Restricted Expenses	317,338,549	230,762,105	72.7 %	209,872,527	173,302,582	82.6 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	30,300,000	27,775,000	91.7 %	30,429,899	27,775,000	91.3 %
Transfer out - Unrestricted (SAFAC) to Athletics	220,000	187,818	85.4 %	220,000	169,365	77.0 %
Transfer out - Unrestricted to Grant Fund - Matching	158,971	140,052	88.1 %	119,882	90,405	75.4 %
Transfer out - Unrestricted to Debt Service Fund	15,803,626	14,461,394	91.5 %	10,477,050	9,597,760	91.6 %
Transfer out - Stabilization and Startup to Debt Service Fd	1,600,523	1,467,146	91.7 %	5,871,365	5,382,085	91.7 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	115,629,081	73,204,239	63.3 %	-	-	-
Total Transfers	163,712,201	117,235,649	71.6 %	47,118,196	43,014,615	91.3 %
Other Adjustments						
Depreciation	12,354,681	11,280,993	91.3 %	9,456,453	8,627,762	91.2 %
Bond Principal-General Obligation Bonds	(10,520,000)	-	0.0 %	(6,970,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(10,347,236)	(5,669,732)	54.8 %	(3,620,087)	(2,098,511)	58.0 %
Capitalized Expenses-Building Fund	(3,500,000)	(4,848,367)	138.5 %	(7,329,939)	(4,269,221)	58.2 %
Capitalized Expenses-Limited Tax Bond Series	(235,538,926)	(171,421,558)	72.8 %	(145,400,976)	(127,388,563)	87.6 %
Total Other Expenses	(247,551,481)	(170,658,664)	68.9 %	(153,864,549)	(125,128,532)	81.3 %
Total Expenses, Transfers and Adjustments	434,006,904	332,796,529	76.7 %	289,581,817	229,112,014	79.1 %
Excess (Deficit) of Revenues Over Expenses	1,947,347	35,718,319	1834.2 %	1,089,789	51,985,848	4770.3 %
Total Expenses and Change to Net Position	\$ 435,954,251	\$ 368,514,848	84.5 %	\$ 290,671,606	\$ 281,097,863	96.7 %

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	\$ 39,834,020	\$ 36,060,097	90.5 %	\$ 35,500,001	\$ 32,137,810	90.5 %
Tuition and Fees (net of discounts)	48,788,991	48,420,866	99.2 %	46,479,146	45,838,917	98.6 %
Scholarship Allowances	(7,700,000)	(7,058,333)	91.7 %	(5,500,000)	(5,041,667)	91.7 %
Taxes for Current Operations	118,601,066	117,570,576	99.1 %	109,470,284	108,421,970	99.0 %
Investment Income	4,070,000	2,787,592	68.5 %	2,585,000	4,773,835	184.7 %
Miscellaneous	2,214,142	1,369,685	61.9 %	1,847,864	2,435,057	131.8 %
Total Revenues	\$ 205,808,219	\$ 199,150,482	96.8 %	\$ 190,382,295	\$ 188,565,922	99.0 %
Expenses						
Instruction	\$ 83,956,054	\$ 73,920,721	88.0 %	\$ 77,110,721	\$ 69,384,145	90.0 %
Public Service	56,413	30,854	54.7 %	53,360	40,316	75.6 %
Academic Support	16,711,365	13,263,011	79.4 %	15,060,761	12,326,050	81.8 %
Student Services	18,753,145	13,861,886	73.9 %	17,483,785	13,169,621	75.3 %
Institutional Support	49,882,105	34,505,496	69.2 %	54,011,186	28,283,005	52.4 %
Plant Operations & Maintenance	18,026,249	13,000,181	72.1 %	16,931,815	12,820,328	75.7 %
Scholarship Allowances	(7,700,000)	(7,058,333)	91.7 %	(5,500,000)	(5,041,667)	91.7 %
Total Unrestricted Expenses	179,685,331	141,523,817	78.8 %	175,151,628	130,981,798	74.8 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	30,300,000	27,775,000	91.7 %	30,429,899	27,775,000	91.3 %
Unrestricted (SAFAC) to Athletics	220,000	187,818	85.4 %	220,000	169,365	77.0 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	158,971	140,052	88.1 %	119,882	90,405	75.4 %
Unrestricted to Debt Service	15,803,626	14,461,394	91.5 %	10,477,050	9,597,760	91.6 %
Total Transfers	46,482,597	42,564,264	91.6 %	41,246,831	37,632,530	91.2 %
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	11,280,993	91.3 %	9,456,453	8,627,762	91.2 %
Capitalized Expenses	(9,799,916)	(5,463,170)	55.7 %	(2,975,668)	(1,865,760)	62.7 %
Total Other Expenses	2,554,765	5,817,823	227.7 %	6,480,785	6,762,002	104.3 %
Total Expenses, Transfers, and Reserves	229,035,193	189,905,904	82.9 %	222,962,244	175,376,331	78.7 %
Excess (Deficit) of Revenues Over Expenses	(23,226,974)	9,244,579	(39.8)%	(32,579,949)	13,189,591	(40.5)%
Total Expenses and Change to Net Position	\$ 205,808,219	\$ 199,150,482	96.8 %	\$ 190,382,295	\$ 188,565,922	99.0 %

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 1,200,000	\$ 589,586	49.1 %	\$ 950,000	\$ 677,642	71.3 %
Transfer In - from Unrestricted	30,300,000	27,775,000	91.7 %	30,429,899	27,775,000	91.3 %
Total Revenues and Transfers	\$ 31,500,000	\$ 28,364,586	90.0 %	\$ 31,379,899	\$ 28,452,642	90.7 %
Expenses and Transfers						
Instruction	\$ 1,736,127	\$ 867,472	50.0 %	\$ -	\$ -	-
Academic Support	6,930,770	3,865,017	55.8 %	490,055	379,732	77.5 %
Student Services	630,153	354,100	56.2 %	-	-	-
Institutional Support	1,101,588	713,498	64.8 %	37,982	31,633	83.3 %
Plant Operations & Maintenance	894,279	293,453	32.8 %	-	-	-
Transfer out - to Debt Service	1,600,523	1,467,146	91.7 %	5,871,365	5,382,085	91.7 %
Total Expenses and Transfers	12,893,440	7,560,687	58.6 %	6,399,402	5,793,450	90.5 %
Excess (Deficit) Revenues over Expenses	18,606,560	20,803,899	111.8 %	24,980,497	22,659,192	90.7 %
Total Expenses and Change to Net Position	\$ 31,500,000	\$ 28,364,586	90.0 %	\$ 31,379,899	\$ 28,452,642	90.7 %

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Bookstore	\$ 925,000	\$ 774,567	83.7 %	\$ 840,000	\$ 801,238	95.4 %
Food Services/Vending	627,000	603,942	96.3 %	646,600	660,768	102.2 %
Catering Services	310,000	233,935	75.5 %	50,000	246,196	492.4 %
Facilities Rental	186,000	80,171	43.1 %	180,000	178,858	99.4 %
Print Shop	124,500	85,815	68.9 %	119,900	106,214	88.6 %
Miscellaneous	10,000	8,990	89.9 %	6,000	8,868	147.8 %
Athletics	4,000	2,693	67.3 %	4,500	2,245	49.9 %
Student Housing	665,422	464,837	69.9 %	-	-	-
Cell Tower	111,955	103,376	92.3 %	105,480	102,626	97.3 %
Total	<u>2,963,877</u>	<u>2,358,324</u>	79.6 %	<u>1,952,480</u>	<u>2,107,013</u>	107.9 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	220,000	187,818	85.4 %	220,000	169,365	77.0 %
Total Revenues and Transfers	<u>\$ 3,183,877</u>	<u>\$ 2,546,142</u>	80.0 %	<u>\$ 2,172,480</u>	<u>\$ 2,276,378</u>	104.8 %
Expenses						
Auxiliary Services Administration	\$ 250,550	\$ 186,019	74.2 %	\$ 191,485	\$ 166,739	87.1 %
Food Services/Vending	1,028,861	922,519	89.7 %	1,021,962	915,499	89.6 %
Catering Services	282,618	245,275	86.8 %	259,976	178,701	68.7 %
Facilities Rental	160,703	138,831	86.4 %	211,040	81,476	38.6 %
Print Shop	131,782	86,292	65.5 %	147,235	104,549	71.0 %
Athletics	802,512	667,878	83.2 %	802,512	662,984	82.6 %
Student Housing	1,015,114	629,505	62.0 %	63,438	40,043	63.1 %
Scholarships	149,600	89,747	60.0 %	149,600	79,973	53.5 %
Refund Petition	27,000	25,648	95.0 %	25,000	26,450	105.8 %
Reserve for Supplemental - Auxiliary Fund	61,664	-	0.0 %	-	-	-
Total Expenses	<u>3,910,404</u>	<u>2,991,714</u>	76.5 %	<u>2,872,248</u>	<u>2,256,415</u>	78.6 %
Other Adjustments						
Capitalized expenses	(32,300)	(6,863)	21.2 %	(49,733)	(40,426)	81.3 %
Total Expenses and Adjustments	<u>3,878,104</u>	<u>2,984,852</u>	77.0 %	<u>2,822,515</u>	<u>2,215,989</u>	78.5 %
Excess (Deficit) of Revenues Over Expenses	<u>(694,227)</u>	<u>(438,709)</u>	63.2 %	<u>(650,035)</u>	<u>60,390</u>	(9.3)%
Total Expenses and Change in Net Position	<u>\$ 3,183,877</u>	<u>\$ 2,546,142</u>	80.0 %	<u>\$ 2,172,480</u>	<u>\$ 2,276,378</u>	104.8 %

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	\$ 2,300,000	\$ 1,156,282	50.3 %	\$ 1,500,000	\$ 2,674,443	178.3 %
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>\$ 74,360,521</u>	62.1 %	<u>\$ 61,500,000</u>	<u>\$ 2,674,443</u>	4.3 %
Expenses and Transfers						
Student Housing Expenses	\$ 5,306,483	\$ 4,848,367	91.4 %	\$ -	\$ 4,273,771	-
Transfer out - Limited Tax Series Bonds	117,435,564	73,204,239	62.3 %	-	-	-
Total Expenses and Transfers	<u>122,742,047</u>	<u>78,052,606</u>	63.6 %	<u>-</u>	<u>4,273,771</u>	-
Other Adjustments						
Student Housing Expenses to be capitalized	(5,306,483)	(4,848,367)	91.4 %	-	(4,269,221)	-
Total Expenses, Transfers and Adjustments	<u>117,435,564</u>	<u>73,204,239</u>	62.3 %	<u>-</u>	<u>4,550</u>	-
Excess (Deficit) Revenues over Expenses	<u>2,300,000</u>	<u>1,156,282</u>	50.3 %	<u>61,500,000</u>	<u>2,669,893</u>	4.3 %
Total Expenses and Change to Net Position	<u>\$ 119,735,564</u>	<u>\$ 74,360,521</u>	62.1 %	<u>\$ 61,500,000</u>	<u>\$ 2,674,443</u>	4.3 %

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	\$ 39,954,823	\$ 32,225,023	80.7 %	\$ 28,052,499	\$ 25,413,552	90.6 %
State	12,602,760	9,922,383	78.7 %	11,427,327	8,945,734	78.3 %
Local/Private	2,516,229	2,291,942	91.1 %	2,424,881	2,140,742	88.3 %
Total Restricted Revenues	<u>55,073,812</u>	<u>44,439,348</u>	80.7 %	<u>41,904,707</u>	<u>36,500,029</u>	87.1 %
Matching	158,971	140,052	88.1 %	119,882	90,405	75.4 %
Total Revenues and Matching	<u>\$ 55,232,783</u>	<u>\$ 44,579,400</u>	80.7 %	<u>\$ 42,024,589</u>	<u>\$ 36,590,434</u>	87.1 %
Expenses						
Instruction	\$ 5,734,723	\$ 4,467,834	77.9 %	\$ 5,069,020	\$ 4,073,343	80.4 %
Public Service	795,824	498,044	62.6 %	586,870	341,222	58.1 %
Academic Support	4,761,681	1,695,324	35.6 %	2,956,453	1,859,005	62.9 %
Student Services	2,616,468	1,863,080	71.2 %	1,028,828	1,562,573	151.9 %
Institutional Support	1,746,205	2,466,939	141.3 %	1,627,089	2,148,049	132.0 %
Scholarships and Fellowships	32,535,974	33,762,295	103.8 %	27,137,693	26,242,615	96.7 %
Total Restricted Expenses	<u>48,190,875</u>	<u>44,753,516</u>	92.9 %	<u>38,405,953</u>	<u>36,226,807</u>	94.3 %
Other Expenses and Adjustments						
Capitalized expenses	(515,020)	(199,699)	38.8 %	(594,686)	(192,325)	32.3 %
Excess Revenue (Deficit) over Expenses	<u>7,556,928</u>	<u>25,583</u>	0.3 %	<u>4,213,322</u>	<u>555,952</u>	13.2 %
Total Expenses and Change to Net Position	<u>\$ 55,747,803</u>	<u>\$ 44,779,099</u>	80.3 %	<u>\$ 42,619,275</u>	<u>\$ 36,782,759</u>	86.3 %

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

	2020 (92% Elapsed)			2019 (92% Elapsed)		
	FY 2020 Budget	YTD Actuals	Percent Budget	FY 2019 Budget	YTD Actuals	Percent Budget
Revenues						
Ad Valorem Taxes	\$ 3,196,142	\$ 3,154,293	98.7 %	\$ 4,238,351	\$ 4,203,888	99.2 %
Investment Income	1,700,000	430,883	25.3 %	2,800,000	3,354,310	119.8 %
Transfer In - Unrestricted to DS* Fund	15,803,626	14,461,394	91.5 %	10,477,050	9,597,760	91.6 %
Transfer In - Stabilization & Start Up to DS*	1,600,523	1,467,146	91.7 %	5,871,365	5,382,085	91.7 %
Total Revenue	<u>22,300,291</u>	<u>19,513,716</u>	87.5 %	<u>23,386,766</u>	<u>22,538,043</u>	96.4 %
Expenses						
Bond Principal-Series 2010	\$ 2,635,000	\$ -	0.0 %	\$ 2,530,000	\$ -	0.0 %
Bond Interest-Series 2010	441,675	404,869	91.7 %	542,875	497,635	91.7 %
Bond Principal-Series 2018	7,885,000	-	0.0 %	4,440,000	-	0.0 %
Bond Interest-Series 2018	9,561,057	12,087,785	126.4 %	13,006,461	8,930,834	68.7 %
Total Expenses	<u>20,522,732</u>	<u>12,492,653</u>	60.9 %	<u>20,519,336</u>	<u>9,428,469</u>	45.9 %
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>7,021,063</u>	57.1 %	<u>9,837,430</u>	<u>13,109,574</u>	133.3 %
Total Expenses and Change to Net Position	<u>\$ 22,300,291</u>	<u>\$ 19,513,716</u>	87.5 %	<u>\$ 23,386,766</u>	<u>\$ 22,538,043</u>	96.4 %

*DS=Debt Service