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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Unrestricted						
State Appropriations-General Revenue	$ 39,834,020	$ 32,274,664	81.0 %	$ 39,834,020	$ 32,274,783	81.0 %
Tuition and Fees	53,658,563	50,639,845	94.4 %	48,788,991	48,380,743	99.2 %
Scholarship allowances	(8,000,000)	(6,666,667)	83.3 %	(7,700,000)	(6,416,667)	83.3 %
Taxes for Current Operations	130,982,990	122,967,625	93.9 %	118,601,066	117,095,925	98.7 %
Investment Income-Unrestricted Fund	2,350,000	448,821	19.1 %	4,070,000	2,693,878	66.2 %
Investment Income-Stabilization Fund	655,000	43,591	6.7 %	1,200,000	577,155	48.1 %
Investment Income-Building Fund	1,200,000	40,200	3.3 %	2,300,000	1,135,466	49.4 %
Miscellaneous - Unrestricted Fund	2,255,465	1,747,878	77.5 %	2,214,142	1,308,914	59.1 %
Auxiliary Fund	4,867,483	2,628,590	54.0 %	2,408,455	2,052,042	85.2 %
Total Unrestricted	227,803,521	204,124,546	89.6 %	211,716,674	199,102,240	94.0 %
Restricted						
Grants and Contracts	109,296,369	44,604,977	40.8 %	47,957,608	34,912,791	72.8 %
State Allocation-On-Behalf Benefits	8,984,595	7,861,899	87.5 %	8,641,239	7,389,030	85.5 %
Debt Service- General Obligation Bonds	4,788,309	3,407,146	71.2 %	4,896,142	3,527,663	72.0 %
Total Restricted	123,069,273	55,874,022	45.4 %	61,494,989	45,829,484	74.5 %
Transfers						
Transfer in - Unrestricted to Stabilization and Startup Fd	25,000,000	20,833,333	83.3 %	30,300,000	25,250,000	83.3 %
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	181,438	82.5 %
Transfer in - Unrestricted to Grant Fund - Matching	162,608	98,647	60.7 %	158,971	133,020	83.7 %
Transfer in - Unrestricted to Debt Service Fund	26,524,309	21,798,325	82.2 %	15,803,626	13,146,722	83.2 %
Transfer in - Stabilization and Startup to Debt Srvc Fd	9,960,545	8,300,454	83.3 %	1,600,523	1,333,769	83.3 %
Transfer in - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	73,204,239	31.4 %
Total Transfers	61,897,462	51,030,760	82.4 %	281,147,765	113,249,188	40.3 %
Total Revenues and Transfers	$ 412,770,256	$ 311,029,327	75.4 %	$ 554,359,428	$ 358,180,912	64.6 %
Expenses						
Unrestricted						
Instruction	$ 98,613,091	$ 79,009,436	80.1 %	$ 85,919,875	$ 67,822,427	78.9 %
Public Service	59,107	23,088	39.1 %	56,413	30,854	54.7 %
Academic Support	24,647,320	16,052,765	65.1 %	23,490,345	13,941,670	59.4 %
Student Services	24,670,585	13,842,902	56.1 %	19,544,065	12,955,403	66.3 %
Institutional Support	49,776,572	33,850,027	68.0 %	50,859,423	32,767,285	64.4 %
Operation and Maintenance of Plant	28,876,564	17,035,823	59.0 %	19,024,010	11,868,285	62.4 %
Scholarship allowances	(8,000,000)	(6,666,667)	83.3 %	(7,700,000)	(6,416,667)	83.3 %
Auxiliary Enterprises	3,739,815	3,175,884	84.9 %	3,887,432	2,800,865	72.0 %
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	3,987,351	113.9 %
Total Unrestricted Expenses	222,383,054	156,323,258	70.3 %	198,955,727	139,757,473	70.2 %
Restricted						
Grants and Contracts-Scholarships	101,095,884	44,537,433	44.1 %	50,529,853	35,152,641	69.6 %
Debt Service - General Obligation	35,165,533	25,647,594	72.9 %	23,522,732	10,551,265	44.9 %
State Allocation-On-Behalf Benefits	8,984,595	7,855,582	87.4 %	8,641,239	7,389,030	85.5 %
Limited Tax Series Bonds	133,128,987	67,721,135	50.9 %	27,693,363	157,155,598	567.5 %
Total Restricted Expenses	278,374,999	145,761,745	52.4 %	110,387,187	210,248,533	190.5 %
Transfers						
Transfer out - Unrestricted to Stabilization and Startup Fd	25,000,000	20,833,333	83.3 %	30,300,000	25,250,000	83.3 %
Transfer out - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	181,438	82.5 %
Transfer out - Unrestricted to Grant Fund - Matching	162,608	98,647	60.7 %	158,971	133,020	83.7 %
Transfer out - Unrestricted to Debt Service Fund	26,524,309	21,798,325	82.2 %	15,803,626	13,146,722	83.2 %
Transfer out - Stabilization and Startup to Debt Service Fd	9,960,545	8,300,454	83.3 %	1,600,523	1,333,769	83.3 %
Transfer out - Bdg Fd to 2020 Limited Tax Series Bonds	-	-	-	233,064,645	73,204,239	31.4 %
Total Transfers	61,897,462	51,030,760	82.4 %	281,147,765	113,249,188	40.3 %
Other Adjustments						
Depreciation	16,630,452	15,159,196	91.2 %	12,354,681	10,255,448	83.0 %
Bond Principal-General Obligation Bonds	(23,681,777)	(7,000,000)	29.6 %	(10,520,000)	-	0.0 %
Capitalized Expenses-Operating/Aux/Restricted	(12,279,346)	(8,725,021)	71.1 %	(10,217,579)	(3,857,006)	37.7 %
Capitalized Expenses-Building Fund	-	-	-	(4,613,944)	(3,987,351)	86.4 %
Capitalized Expenses-Limited Tax Bond Series	(133,071,724)	(67,720,536)	50.9 %	(235,398,926)	(155,061,221)	65.9 %
Total Other Expenses	(152,402,395)	(68,286,361)	44.8 %	(248,395,768)	(152,650,130)	61.5 %
Total Expenses, Transfers and Adjustments	410,253,120	284,829,402	69.4 %	342,094,912	310,605,065	90.8 %
Excess (Deficit) of Revenues Over Expenses	2,517,136	26,199,926	1040.9 %	212,264,517	47,575,847	22.4 %
Total Expenses and Change to Net Position	$ 412,770,256	$ 311,029,327	75.4 %	$ 554,359,428	$ 358,180,912	64.6 %

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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers In						
State Appropriations	$ 39,834,020	$ 32,274,664	81.0 %	$ 39,834,020	$ 32,274,783	81.0 %
Tuition and Fees (net of discounts)	53,658,563	50,639,845	94.4 %	48,788,991	48,380,743	99.2 %
Scholarship Allowances	(8,000,000)	(6,666,667)	83.3 %	(7,700,000)	(6,416,667)	83.3 %
Taxes for Current Operations	130,982,990	122,967,625	93.9 %	118,601,066	117,095,925	98.7 %
Investment Income	2,350,000	448,821	19.1 %	4,070,000	2,693,878	66.2 %
Miscellaneous	2,255,465	1,747,878	77.5 %	2,214,142	1,308,914	59.1 %
Total Revenues	$ 221,081,038	$ 201,412,165	91.1 %	$ 205,808,219	$ 195,337,577	94.9 %
Expenses						
Instruction	$ 97,521,240	$ 78,816,776	80.8 %	$ 84,036,907	$ 67,099,402	79.8 %
Public Service	59,107	23,088	39.1 %	56,413	30,854	54.7 %
Academic Support	23,098,411	15,483,266	67.0 %	16,736,281	11,983,277	71.6 %
Student Services	23,655,625	13,679,339	57.8 %	18,960,611	12,673,085	66.8 %
Institutional Support	48,877,211	33,815,301	69.2 %	49,852,040	32,089,141	64.4 %
Plant Operations & Maintenance	27,306,938	16,654,349	61.0 %	18,029,495	11,644,682	64.6 %
Scholarship Allowances	(8,000,000)	(6,666,667)	83.3 %	(7,700,000)	(6,416,667)	83.3 %
Total Unrestricted Expenses	212,518,532	151,805,451	71.4 %	179,971,747	129,103,775	71.7 %
Transfers						
Non-Mandatory:						
Unrestricted to Stabilization and Startup	25,000,000	20,833,333	83.3 %	30,300,000	25,250,000	83.3 %
Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	181,438	82.5 %
Mandatory:						
Unrestricted to Grant Fund (Matching)	162,608	98,647	60.7 %	158,971	133,020	83.7 %
Unrestricted to Debt Service	26,524,309	21,798,325	82.2 %	15,803,626	13,146,722	83.2 %
Total Transfers	51,936,917	42,730,306	82.3 %	46,482,597	38,711,180	83.3 %
Reserves						
Reserves for Supplemental	-	-	-	312,500	-	0.0 %
Total Reserves	-	-	-	312,500	-	0.0 %
Other Expenses and adjustments						
Depreciation	16,630,452	15,159,196	91.2 %	12,354,681	10,255,448	83.0 %
Capitalized Expenses	(9,156,296)	(6,304,259)	68.9 %	(9,673,217)	(3,651,770)	37.8 %
Total Other Expenses	7,474,156	8,854,937	118.5 %	2,681,465	6,603,678	246.3 %
Total Expenses, Transfers, and Reserves	271,929,605	203,390,694	74.8 %	229,448,309	174,418,632	76.0 %
Excess (Deficit) of Revenues Over Expenses	(50,848,567)	(1,978,529)	3.9 %	(23,640,090)	20,918,944	(88.5)%
Total Expenses and Change to Net Position	$ 221,081,038	$ 201,412,165	91.1 %	$ 205,808,219	$ 195,337,577	94.9 %

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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues and Transfers						
Investment Income	$ 655,000	$ 43,591	6.7 %	$ 1,200,000	$ 577,155	48.1 %
Transfer In - from Unrestricted	25,000,000	20,833,333	83.3 %	30,300,000	25,250,000	83.3 %
Total Revenues and Transfers	$ 25,655,000	$ 20,876,924	81.4 %	$ 31,500,000	$ 25,827,155	82.0 %
Expenses and Transfers						
Instruction	$ 1,091,851	$ 192,661	17.6 %	$ 1,882,968	$ 723,025	38.4 %
Academic Support	1,548,909	569,498	36.8 %	6,754,064	1,958,393	29.0 %
Student Services	1,014,960	163,563	16.1 %	583,454	282,318	48.4 %
Institutional Support	899,361	34,726	3.9 %	1,007,383	678,144	67.3 %
Plant Operations & Maintenance	1,569,626	381,474	24.3 %	994,515	223,604	22.5 %
Transfer out - to Debt Service	9,960,545	8,300,454	83.3 %	1,600,523	1,333,769	83.3 %
Total Expenses and Transfers	16,085,252	9,642,377	59.9 %	12,822,907	5,199,252	40.5 %
Excess (Deficit)Revenues over Expenses	9,569,748	11,234,547	117.4 %	18,677,093	20,627,903	110.4 %
Total Expenses and Change to Net Position	$ 25,655,000	$ 20,876,924	81.4 %	$ 31,500,000	$ 25,827,155	82.0 %

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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues						
Bookstore	$ 850,000	$ 618,711	72.8 %	$ 925,000	$ 744,543	80.5 %
Food Services/Vending	1,725,590	671,145	38.9 %	737,000	602,798	81.8 %
Catering Services	250,000	67,723	27.1 %	310,000	233,935	75.5 %
Facilities Rental	188,000	96,964	51.6 %	186,000	90,081	48.4 %
Print Shop	123,000	33,592	27.3 %	124,500	82,325	66.1 %
Miscellaneous	10,000	8,215	82.2 %	10,000	7,900	79.0 %
Athletics	4,000	339	8.5 %	4,000	2,693	67.3 %
Student Housing	1,604,938	1,028,721	64.1 %	-	194,124	-
Cell Tower	111,955	103,180	92.2 %	111,955	93,644	83.6 %
Total	4,867,483	2,628,590	54.0 %	2,408,455	2,052,042	85.2 %
Transfers						
Transfer in - Unrestricted (SAFAC) to Athletics	250,000	-	0.0 %	220,000	181,438	82.5 %
Total Revenues and Transfers	$ 5,117,483	$ 2,628,590	51.4 %	$ 2,628,455	$ 2,233,480	85.0 %
Expenses						
Auxiliary Services Administration	$ 122,981	$ 168,615	137.1 %	$ 186,386	$ 168,358	90.3 %
Food Services/Vending	1,388,627	1,205,148	86.8 %	1,028,861	852,352	82.8 %
Catering Services	213,515	110,209	51.6 %	282,618	238,446	84.4 %
Facilities Rental	230,685	125,913	54.6 %	160,703	126,560	78.8 %
Print Shop	123,812	57,020	46.1 %	131,782	79,526	60.3 %
Athletics	854,674	535,120	62.6 %	854,674	649,838	76.0 %
Student Housing	634,021	876,711	138.3 %	1,015,070	571,192	56.3 %
Scholarships	132,500	80,747	60.9 %	132,500	89,908	67.9 %
Refund Petition	39,000	16,400	42.1 %	27,000	24,685	91.4 %
Reserve for Supplemental - Auxliary Fund	-	-	-	61,664	-	0.0 %
Total Expenses	3,739,815	3,175,884	84.9 %	3,881,258	2,800,865	72.2 %
Other Adjustments						
Capitalized expenses	(18,995)	-	0.0 %	(34,300)	(5,537)	16.1 %
Total Expenses and Adjustments	3,720,820	3,175,884	85.4 %	3,846,958	2,795,328	72.7 %
Excess (Deficit) of Revenues Over Expenses	1,396,663	(547,294)	(39.2)%	(1,218,503)	(561,848)	46.1 %
Total Expenses and Change in Net Position	$ 5,117,483	$ 2,628,590	51.4 %	$ 2,628,455	$ 2,233,480	85.0 %

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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues and Transfers						
Investment Income	$ 1,200,000	$ 40,200	3.3 %	$ 2,300,000	$ 1,135,466	49.4 %
Transfer in - Limited Tax Series Bonds	-	-	-	117,435,564	-	0.0 %
Total Revenues and Transfers	$ 1,200,000	$ 40,200	3.3 %	$ 119,735,564	$ 1,135,466	0.9 %
Expenses and Transfers						
Student Housing Expenses	$ -	$ -	-	$ 4,613,944	$ 3,987,351	86.4 %
Transfer out - Limited Tax Series Bonds	-	-	-	-	73,204,239	-
Total Expenses and Transfers	-	-	-	4,613,944	77,191,590	1673.0 %
Other Adjustments						
Student Housing Expenses to be capitalized	-	-	-	(4,613,944)	(3,987,351)	86.4 %
Total Expenses, Transfers and Adjustments	-	-	-	-	73,204,239	-
Excess (Deficit) Revenues over Expenses	1,200,000	40,200	3.3 %	119,735,564	(72,068,773)	(60.2)%
Total Expenses and Change to Net Position	$ 1,200,000	$ 40,200	3.3 %	$ 119,735,564	$ 1,135,466	0.9 %

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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	YTD Actuals	Percent Budget	FY 2020 Budget	YTD Actuals	Percent Budget
Revenues						
Federal	$ 102,982,739	$ 40,494,228	39.3 %	$ 41,171,116	$ 31,002,312	75.3 %
State	12,739,281	9,849,946	77.3 %	12,843,131	9,021,169	70.2 %
Local/Private	2,558,944	2,122,702	83.0 %	2,714,513	2,278,339	83.9 %
Total Restricted Revenues	118,280,964	52,466,876	44.4 %	56,728,760	42,301,821	74.6 %
Matching	162,608	98,647	60.7 %	158,971	133,020	83.7 %
Total Revenues and Matching	$ 118,443,572	$ 52,565,523	44.4 %	$ 56,887,731	$ 42,434,841	74.6 %
Expenses						
Instruction	$ 5,678,344	$ 5,457,933	96.1 %	$ 6,220,616	$ 4,054,136	65.2 %
Public Service	773,042	520,801	67.4 %	844,582	452,833	53.6 %
Academic Support	5,679,852	1,533,406	27.0 %	3,819,245	1,518,752	39.8 %
Student Services	2,936,919	1,640,105	55.8 %	2,106,668	1,696,891	80.5 %
Institutional Support	38,424,717	7,962,574	20.7 %	4,069,065	2,124,593	52.2 %
Capitalized Expenses (CARES)	580,249	580,249	100.0 %	-	-	-
Scholarships and Fellowships	56,007,356	34,697,947	62.0 %	33,966,699	32,694,466	96.3 %
Total Restricted Expenses	110,080,479	52,393,015	47.6 %	51,026,875	42,541,671	83.4 %
Other Expenses and Adjustments						
Capitalized expenses	(3,104,055)	(2,420,762)	78.0 %	(510,062)	(199,699)	39.2 %
Excess Revenue (Deficit) over Expenses	11,467,148	2,593,270	22.6 %	6,370,918	92,869	1.5 %
Total Expenses and Change to Net Position	$ 121,547,627	$ 54,986,285	45.2 %	$ 57,397,793	$ 42,634,540	74.3 %

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

	2021 (83% Elapsed)			2020 (83% Elapsed)		
	FY 2021 Budget	**YTD Actuals**	**Percent Budget**	**FY 2020 Budget**	**YTD Actuals**	**Percent Budget**
Revenues						
Ad Valorem Taxes	$ 3,528,309	$ 3,306,383	93.7 %	$ 3,196,142	$ 3,141,560	98.3 %
Investment Income	1,260,000	100,763	8.0 %	1,700,000	386,103	22.7 %
Transfer In - Unrestricted to DS* Fund	26,524,309	21,798,325	82.2 %	15,803,626	13,146,722	83.2 %
Transfer In - Stabilization & Start Up to DS*	9,960,545	8,300,454	83.3 %	1,600,523	1,333,769	83.3 %
Total Revenue	41,273,163	33,505,926	81.2 %	22,300,291	18,008,154	80.8 %
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	368,063	83.3 %
Bond Principal-Series 2018	8,205,000	-	0.0 %	7,885,000	-	0.0 %
Bond Interest-Series 2018	9,245,656	7,704,714	83.3 %	9,561,057	7,967,547	83.3 %
Bond Principal-Series 2020	1,915,000	-	0.0 %	-	-	-
Bond Interest-Series 2020	12,716,777	11,060,846	87.0 %	3,000,000	2,215,655	73.9 %
Total Expenses	20,533,756	25,647,594	124.9 %	20,522,732	10,551,265	51.4 %
Add back: Principal payment	(10,965,000)	(7,000,000)	63.8 %	(10,520,000)	-	0.0 %
Excess (Deficit)Revenues over Expenses	31,704,407	14,858,331	46.9 %	12,297,559	7,456,889	60.6 %
Total Expenses and Change to Net Position	$ 41,273,163	$ 33,505,926	81.2 %	$ 22,300,291	$ 18,008,154	80.8 %

*DS=Debt Service