

Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
April 30, 2025

	Year-To-Date Actuals (66.7% Elapsed)										
	Budget All Funds	FD100-FD125 Unrestricted (Includes Innovation, SAFAC)	FD130 Debt Stabilization	FD200-FD215 Restricted (Includes Cost Share and Other Restricted)	FD300 Auxiliary	FD500 Building	FD600-FD610 Bond (Includes 2018, 2020, and 2024 Bonds)	FD700-FD710 Debt Service (Includes Revenue Bond Debt Service)	FD900 Investment in Plant	Total All Funds	
Revenues											
Tuition & fees, net	\$ 55,629,782	\$ 57,540,519	\$ -	\$ 2,442,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,982,579	108%
Federal grants and contracts	7,368,355	99,696	-	1,952,837	-	-	-	-	-	2,052,533	28%
State grants and contracts	2,426,743	-	-	798,870	-	-	-	-	-	798,870	33%
Non-governmental grants and contracts	-	-	-	50,127	-	-	-	-	-	50,127	0%
Sales and services of educational enterprises	795,000	503,041	-	-	-	-	-	-	-	503,041	63%
Auxiliary enterprises	5,359,300	-	-	-	4,353,343	-	-	-	-	4,353,343	81%
Other operating revenue	500,000	462,458	-	-	-	-	-	-	-	462,458	92%
Total operating revenues	\$ 72,079,180	\$ 58,605,714	\$ -	\$ 5,243,894	\$ 4,353,343	\$ -	\$ -	\$ -	\$ -	\$ 68,202,951	95%
Expenses											
Operating expenses											
Instruction	\$ 132,650,466	79,203,045	\$ -	\$ 5,277,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,480,231	64%
Public service	632,900	77,304	-	140,759	-	-	-	-	-	218,063	34%
Academic support	38,098,757	20,092,539	-	1,456,616	-	-	-	-	-	21,549,155	57%
Student services	25,412,788	13,873,047	-	1,155,170	-	-	-	-	-	15,028,217	59%
Institutional support	59,375,249	34,848,500	2,221	2,810,511	-	2,596	3,967	408	-	37,668,203	63%
Operation and maintenance of plant	115,709,635	17,130,823	-	-	-	-	-	-	-	17,130,823	15%
Scholarships	19,310,468	(10,333,333)	-	44,723,419	-	-	-	-	-	34,390,086	178%
Auxiliary enterprises	7,661,001	-	-	-	4,700,488	-	-	-	-	4,700,488	61%
Depreciation	26,177,164	-	-	-	-	-	-	15,796,910	-	15,796,910	60%
Total operating expenses	\$ 425,028,428	\$ 154,891,925	\$ 2,221	\$ 55,563,661	\$ 4,700,488	\$ 2,596	\$ 3,967	\$ 408	\$ 15,796,910	\$ 230,962,176	54%
Operating income (loss)	\$ (352,949,248)	\$ (96,286,211)	\$ (2,221)	\$ (50,319,767)	\$ (347,145)	\$ (2,596)	\$ (3,967)	\$ (408)	\$ (15,796,910)	\$ (162,759,225)	46%
Non-operating revenues (expenses)											
State appropriations	\$ 74,864,904	\$ 46,760,966	\$ -	\$ 8,806,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,567,777	74%
Ad valorem taxes:											
Taxes for maintenance and operations	163,334,003	162,784,278	-	-	-	-	-	-	-	162,784,278	100%
Taxes for general obligation bonds	13,826,700	-	-	-	-	-	-	13,581,262	-	13,581,262	98%
Federal grants & contracts	30,127,062	77,072	-	38,167,576	-	-	-	-	-	38,244,648	127%
State grant & contracts	3,916,924	-	-	3,692,859	-	-	-	-	-	3,692,859	94%
Gifts	16,825	16,825	-	-	-	-	-	-	-	16,825	100%
Investment income, net	18,300,000	5,236,759	2,619,844	65,566	-	3,786,944	3,903,335	1,660,198	-	17,272,646	94%
Interest on capital related debt	(25,904,201)	-	-	-	-	-	-	(13,837,457)	-	(13,837,457)	53%
Other non-operating revenues	100,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(512,889)	(700)	-	-	-	-	(508,389)	-	-	(509,089)	99%
Total non-operating revenues (expenses)	\$ 278,069,328	\$ 214,875,200	\$ 2,619,844	\$ 50,732,812	\$ -	\$ 3,786,944	\$ 3,394,946	\$ 1,404,003	\$ -	\$ 276,813,749	100%
Other changes											
Transfers in (out)	\$ 153,325,000	\$ (9,046,701)	\$ -	\$ -	\$ 337,632	\$ 9,001,997	\$ (9,001,997)	\$ 8,709,069	\$ -	\$ -	0%
Reserves	11,441,874	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ 164,766,874	\$ (9,046,701)	\$ -	\$ -	\$ 337,632	\$ 9,001,997	\$ (9,001,997)	\$ 8,709,069	\$ -	\$ -	0%
Increase (decrease) in net position	\$ 89,886,954	\$ 109,542,288	\$ 2,617,623	\$ 413,045	\$ (9,513)	\$ 12,786,345	\$ (5,611,018)	\$ 10,112,664	\$ (15,796,910)	\$ 114,054,524	127%
Net position beginning of year		28,304,749	85,963,640	8,104,117	1,809,437	129,244,374	6,397,450	23,629,684	259,216,573	542,670,024	
Net position for period ended Apr 2025		\$ 137,847,037	\$ 88,581,263	\$ 8,517,162	\$ 1,799,924	\$ 142,030,719	\$ 786,432	\$ 33,742,348	\$ 243,419,663	\$ 656,724,548	