

Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
March 31, 2025

	Year-To-Date Actuals (58.3% 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	% Actual to Budget
Revenues											
Tuition & fees, net	\$ 55,629,782	\$ 55,726,868	\$ -	\$ 2,433,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,160,365	105%
Federal grants and contracts	7,368,355	89,550	-	1,581,405	-	-	-	-	-	1,670,955	23%
State grants and contracts	2,426,743	-	-	806,437	-	-	-	-	-	806,437	33%
Non-governmental grants and contracts	-	-	-	50,127	-	-	-	-	-	50,127	0%
Sales and services of educational enterprises	795,000	434,750	-	-	-	-	-	-	-	434,750	55%
Auxiliary enterprises	5,359,300	-	-	-	3,955,046	-	-	-	-	3,955,046	74%
Other operating revenue	500,000	476,578	-	-	3,296	-	-	-	-	479,874	96%
Total operating revenues	\$ 72,079,180	\$ 56,727,746	\$ -	\$ 4,871,466	\$ 3,958,342	\$ -	\$ -	\$ -	\$ -	\$ 65,557,554	91%
Expenses											
Operating expenses											
Instruction	\$ 132,610,502	68,298,143	\$ -	\$ 4,631,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,929,217	55%
Public service	632,900	68,533	-	139,288	-	-	-	-	-	207,821	33%
Academic support	38,151,032	17,603,433	-	1,277,333	-	-	-	-	-	18,880,766	49%
Student services	25,406,425	12,032,469	-	1,019,648	-	-	-	-	-	13,052,117	51%
Institutional support	59,157,952	30,281,897	1,777	2,460,479	-	2,098	3,051	273	-	32,749,575	55%
Operation and maintenance of plant	114,536,644	14,492,501	-	-	-	-	-	-	-	14,492,501	13%
Scholarships	19,310,468	(9,041,667)	-	42,998,027	-	-	-	-	-	33,956,360	176%
Auxiliary enterprises	7,601,001	-	-	-	4,118,130	-	-	-	-	4,118,130	54%
Depreciation	26,177,164	-	-	-	-	-	-	-	13,848,201	13,848,201	53%
Total operating expenses	\$ 423,584,088	\$ 133,735,309	\$ 1,777	\$ 52,525,849	\$ 4,118,130	\$ 2,098	\$ 3,051	\$ 273	\$ 13,848,201	\$ 204,234,688	48%
Operating income (loss)	\$ (351,504,908)	\$ (77,007,563)	\$ (1,777)	\$ (47,654,383)	\$ (159,788)	\$ (2,098)	\$ (3,051)	\$ (273)	\$ (13,848,201)	\$ (138,677,134)	39%
Non-operating revenues (expenses)											
State appropriations	\$ 74,864,904	\$ 46,760,965	\$ -	\$ 7,763,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,524,677	73%
Ad valorem taxes:											
Taxes for maintenance and operations	163,334,003	161,663,310	-	-	-	-	-	-	-	161,663,310	99%
Taxes for general obligation bonds	13,826,700	-	-	-	-	-	-	13,488,296	-	13,488,296	98%
Federal grants & contracts	30,127,062	77,072	-	35,453,850	-	-	-	-	-	35,530,922	118%
State grant & contracts	3,916,924	-	-	3,479,565	-	-	-	-	-	3,479,565	89%
Gifts	16,825	16,825	-	-	-	-	-	-	-	16,825	100%
Investment income, net	18,300,000	4,329,474	2,258,828	56,398	-	3,159,683	3,160,163	1,468,318	-	14,432,864	79%
Interest on capital related debt	(25,904,201)	-	-	-	-	-	-	(11,870,981)	-	(11,870,981)	46%
Other non-operating revenues	100,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(512,889)	-	-	-	-	-	(508,389)	-	-	(508,389)	99%
Total non-operating revenues (expenses)	\$ 278,069,328	\$ 212,847,646	\$ 2,258,828	\$ 46,753,525	\$ -	\$ 3,159,683	\$ 2,651,774	\$ 3,085,633	\$ -	\$ 270,757,089	97%
Other changes											
Transfers in (out)	\$ 153,325,000	\$ (9,006,209)	\$ -	\$ -	\$ 297,140	\$ 9,001,997	\$ (9,001,997)	\$ 8,709,069	\$ -	\$ -	0%
Reserves	12,683,837	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ 166,008,837	\$ (9,006,209)	\$ -	\$ -	\$ 297,140	\$ 9,001,997	\$ (9,001,997)	\$ 8,709,069	\$ -	\$ -	0%
Increase (decrease) in net position	\$ 92,573,257	\$ 126,833,874	\$ 2,257,051	\$ (900,858)	\$ 137,352	\$ 12,159,582	\$ (6,353,274)	\$ 11,794,429	\$ (13,848,201)	\$ 132,079,955	143%
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 Mar 2025		\$ 155,138,623	\$ 88,220,691	\$ 7,203,259	\$ 1,946,789	\$ 141,403,956	\$ 44,176	\$ 35,424,113	\$ 245,368,372	\$ 674,749,979	