Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
January 31, 2023

	Budget All Funds	Year-To-Date Actuals (41.6% Elapsed) FD100-FD125 Unrestricted (Includes Innovation, SAFAC)	FD130 Debt Stabilization	FD200-FD215 Restricted (Includes Cost Share and Other Restricted)	FD300 Auxiliary	FD500 Building	FD600 Bond Fund	FD700 Debt Service	FD900 Investment in Plant	Total All Funds	% Actual to Budget
Revenues											
Tuition & Fees (Net of Scholarship Allowances)	$ 48,577,998	$ 44,366,512	$ -	$ 867,843	$ -	$ -	$ -	$ -	$ -	$ 45,234,356	93%
Federal grants and contracts (Indirect Cost)	26,326,566	75,434	-	8,565,483	-	-	-	-	-	8,640,917	33%
State grants and contracts	2,918,649	-	-	818,028	-	-	-	-	-	818,028	28%
Non-governmental grants and contracts	51,923	-	-	5,992	-	-	-	-	-	5,992	12%
Sales and services of educational enterprises	570,000	241,687	-	-	-	-	-	-	-	241,687	42%
Auxiliary enterprises	4,116,839	-	-	-	2,733,320	-	-	-	-	2,733,320	66%
Other Operating Revenue	650,000	94,300	-	-	-	-	-	-	-	94,300	15%
Total operating revenues	$ 83,211,975	$ 44,777,932	$ -	$ 10,257,346	$ 2,733,320	$ -	$ -	$ -	$ -	$ 57,768,599	69%
Expenses											
Operating expenses:											
Instruction	$ 111,238,140	40,963,258	$ -	$ 2,579,174	$ -	$ -	$ -	$ -	$ -	$ 43,542,432	39%
Public service	311,859	33,910	-	204,766	-	-	-	-	-	238,676	77%
Academic support	36,104,659	11,222,200	-	990,610	-	-	-	-	-	12,212,811	34%
Student services	24,712,062	7,746,431	-	713,428	-	-	-	-	-	8,459,859	34%
Institutional support	70,078,541	20,585,335	-	7,123,867	-	-	-	-	-	27,709,202	40%
Operation and maintenance of plant	27,784,248	9,310,111	-	-	-	-	(265,839)	-	-	9,044,272	33%
Scholarship Allowances/Scholarships (TPEG)	10,585,047	(5,333,333)	-	15,241,554	-	-	-	-	-	9,908,221	94%
Auxiliary enterprises	5,598,254	-	-	-	2,345,954	-	-	-	-	2,345,954	42%
Depreciation	22,346,467	-	-	-	-	-	-	-	9,596,724	9,596,724	43%
Total operating expenses	$ 308,759,277	$ 84,527,912	$ -	$ 26,853,400	$ 2,345,954	$ -	$ (265,839)	$ -	$ 9,596,724	$ 123,058,152	40%
Operating income (loss)	$ (225,547,302)	$ (39,749,980)	$ -	$ (16,596,053)	$ 387,366	$ -	$ 265,839	$ -	$ (9,596,724)	$ (65,289,553)	29%
Non-operating revenues (expenses):											
State appropriations	$ 55,003,296	$ 19,182,070	$ -	$ 4,512,135	$ -	$ -	$ -	$ -	$ -	$ 23,694,205	43%
Ad Valorem Taxes	156,750,156	107,761,958	-	-	-	-	-	4,808,576	-	112,570,534	72%
Federal grants & contracts	21,083,361	42,319	-	13,365,924	-	-	-	-	-	13,408,243	64%
Gifts	-	-	-	-	-	-	-	-	-	-	0%
Investment income	925,000	1,869,637	1,254,971	23,712	-	1,275,211	122,911	635,259	-	5,181,700	560%
Interest on capital related debt	(21,273,906)	-	-	-	-	-	-	(8,864,128)	-	(8,864,128)	42%
Other non-operating revenues	200,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(3,000)	-	-	-	-	-	-	-	-	-	0%
Net non-operating revenues (expenses)	$ 212,684,907	$ 128,855,984	$ 1,254,971	$ 17,901,772	$ -	$ 1,275,211	$ 122,911	$ (3,420,293)	$ -	$ 145,990,556	69%
Other Changes											
Transfers In (Out)	$ (18,215,000)	$ (11,433,621)	$ -	$ -	$ 116,524	$ -		$ 11,317,097	$ -	$ -	0%
Reserves	(12,809,360)	-	-	-	-	-		-	-	-	0%
Total Other Changes	$ (31,024,360)	$ (11,433,621)	$ -	$ -	$ 116,524	$ -	$ -	$ 11,317,097	$ -	$ -	0%
Increase (decrease) in net position	$ (43,886,755)	$ 77,672,383	$ 1,254,971	$ 1,305,719	$ 503,890	$ 1,275,211	$ 388,750	$ 7,896,804	$ (9,596,724)	$ 80,701,002	-184%
Net Position beginning of year		30,975,088	79,013,596	1,885,182	2,269,619	109,453,761	6,300,000	12,652,364	296,369,605	538,919,215	
Net Position for period ended January 2023		$ 108,647,471	$ 80,268,567	$ 3,190,901	$ 2,773,509	$ 110,728,972	$ 6,688,750	$ 20,549,168	$ 286,772,881	$ 619,620,217	