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

	Budget All Funds	Year-To-Date Actuals (91.7% Elapsed)									
		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	$ 55,840,333	$ -	$ 2,529,207	$ -	$ -	$ -	$ -	$ -	$ 58,369,540	105%
Federal grants and contracts	7,368,355	137,730	-	3,013,606	-	-	-	-	-	3,151,336	43%
State grants and contracts	2,426,743	-	-	1,177,842	-	-	-	-	-	1,177,842	49%
Non-governmental grants and contracts	-	-	-	95,314	-	-	-	-	-	95,314	0%
Sales and services of educational enterprises	795,000	756,173	-	-	-	-	-	-	-	756,173	95%
Auxiliary enterprises	5,359,300	-	-	-	5,733,532	-	-	-	-	5,733,532	107%
Other operating revenue	500,000	502,986	-	-	-	-	-	-	-	502,986	101%
Total operating revenues	$ 72,079,180	$ 57,237,222	$ -	$ 6,815,969	$ 5,733,532	$ -	$ -	$ -	$ -	$ 69,786,723	97%
Expenses											
Operating expenses											
Instruction	$ 132,621,892	109,168,343	$ -	$ 7,612,388	$ -	$ -	$ -	$ -	$ -	$ 116,780,731	88%
Public service	632,900	101,490	-	367,424	-	-	-	-	-	468,914	74%
Academic support	38,352,452	28,824,194	-	2,014,820	-	-	-	-	-	30,839,014	80%
Student services	25,405,549	18,917,510	-	1,579,160	-	-	-	-	-	20,496,670	81%
Institutional support	59,507,802	45,606,710	3,548	3,869,377	-	4,103	6,681	875	-	49,491,294	83%
Operation and maintenance of plant	117,424,286	23,771,421	-	-	-	-	2,392	-	-	23,773,813	20%
Scholarships	19,310,468	(14,208,333)	-	51,112,527	-	-	-	-	-	36,904,194	191%
Auxiliary enterprises	7,749,521	-	-	-	6,002,941	-	-	-	-	6,002,941	77%
Depreciation	26,177,164	-	-	-	-	-	-	-	21,688,764	21,688,764	83%
Total operating expenses	$ 427,182,034	$ 212,181,335	$ 3,548	$ 66,555,696	$ 6,002,941	$ 4,103	$ 9,073	$ 875	$ 21,688,764	$ 306,446,335	72%
Operating income (loss)	$ (355,102,854)	$ (154,944,113)	$ (3,548)	$ (59,739,727)	$ (269,409)	$ (4,103)	$ (9,073)	$ (875)	$ (21,688,764)	$ (236,659,612)	67%
Non-operating revenues (expenses)											
State appropriations	$ 74,864,904	$ 62,301,595	$ -	$ 12,095,446	$ -	$ -	$ -	$ -	$ -	$ 74,397,041	99%
Ad valorem taxes:											
Taxes for maintenance and operations	163,334,003	161,668,740	-	-	-	-	-	-	-	161,668,740	99%
Taxes for general obligation bonds	13,826,700	-	-	-	-	-	-	13,668,377	-	13,668,377	99%
Federal grants & contracts	30,127,062	108,649	-	44,036,053	-	-	-	-	-	44,144,702	147%
State grant & contracts	3,916,924	-	-	4,037,662	-	-	-	-	-	4,037,662	103%
Gifts	16,825	16,825	-	-	-	-	-	-	-	16,825	100%
Investment income, net	18,300,000	6,960,713	3,458,719	92,885	-	4,912,910	5,603,841	2,237,948	-	23,267,016	127%
Interest on capital related debt	(25,904,201)	-	-	-	-	-	-	(19,736,886)	-	(19,736,886)	76%
Other non-operating revenues	100,000	200,000	-	-	-	-	-	-	-	200,000	200%
Other non-operating expenses	(512,889)	(700)	-	-	-	-	(508,389)	-	-	(509,089)	99%
Total non-operating revenues (expenses)	$ 278,069,328	$ 231,255,822	$ 3,458,719	$ 60,262,046	$ -	$ 4,912,910	$ 5,095,452	$ (3,830,561)	$ -	$ 301,154,388	108%
Other changes											
Transfers in (out)	$ 153,325,000	$ (24,142,213)	$ -	$ -	$ 433,144	$ 9,001,997	$ (9,001,997)	$ 23,709,069	$ -	$ -	0%
Reserves	9,488,438	-	-	-	-	-	-	-	-	-	0%
Total other changes	$ 162,813,438	$ (24,142,213)	$ -	$ -	$ 433,144	$ 9,001,997	$ (9,001,997)	$ 23,709,069	$ -	$ -	0%
Increase (decrease) in net position	$ 85,779,912	$ 52,169,496	$ 3,455,171	$ 522,319	$ 163,735	$ 13,910,804	$ (3,915,618)	$ 19,877,633	$ (21,688,764)	$ 64,494,776	75%
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 Jul 2025		$ 80,474,245	$ 89,418,811	$ 8,626,436	$ 1,973,172	$ 143,155,178	$ 2,481,832	$ 43,507,317	$ 237,527,809	$ 607,164,800	