

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

	Year-To-Date Actuals (41.7% 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 Debt Service	FD900 Investment in Plant	Total All Funds	% Actual to Budget
Revenues											
Tuition & fees, net	\$ 55,629,782	\$ 53,533,723	\$ -	\$ 1,308,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,842,621	99%
Federal grants and contracts	7,368,355	62,795	-	995,772	-	-	-	-	-	1,058,567	14%
State grants and contracts	2,111,824	-	-	404,705	-	-	-	-	-	404,705	19%
Non-governmental grants and contracts	-	-	-	200	-	-	-	-	-	200	0%
Sales and services of educational enterprises	795,000	288,630	-	-	-	-	-	-	-	288,630	36%
Auxiliary enterprises	5,359,300	-	-	-	3,175,553	-	-	-	-	3,175,553	59%
Other operating revenue	500,000	241,570	-	-	-	-	-	-	-	241,570	48%
Total operating revenues	\$ 71,764,261	\$ 54,126,718	\$ -	\$ 2,709,575	\$ 3,175,553	\$ -	\$ -	\$ -	\$ -	\$ 60,011,846	84%
Expenses											
Operating expenses											
Instruction	\$ 132,441,053	48,378,708	\$ -	\$ 3,169,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,548,432	39%
Public service	613,900	39,176	-	132,994	-	-	-	-	-	172,170	28%
Academic support	38,324,451	12,770,699	-	915,301	-	-	-	-	-	13,686,000	36%
Student services	25,426,301	8,485,257	-	722,984	-	-	-	-	-	9,208,241	36%
Institutional support	57,888,140	20,766,171	891	1,742,227	-	1,098	1,226	129	-	22,511,742	39%
Operation and maintenance of plant	156,128,898	10,340,167	-	-	-	-	-	-	-	10,340,167	7%
Scholarships	19,310,468	(6,458,333)	-	23,809,615	-	-	-	-	-	17,351,282	90%
Auxiliary enterprises	7,589,729	-	-	-	2,836,140	-	-	-	-	2,836,140	37%
Depreciation	26,177,164	-	-	-	-	-	-	9,926,087	-	9,926,087	38%
Total operating expenses	\$ 463,900,104	\$ 94,321,845	\$ 891	\$ 30,492,845	\$ 2,836,140	\$ 1,098	\$ 1,226	\$ 129	\$ 9,926,087	\$ 137,580,261	30%
Operating income (loss)	\$ (392,135,843)	\$ (40,195,127)	\$ (891)	\$ (27,783,270)	\$ 339,413	\$ (1,098)	\$ (1,226)	\$ (129)	\$ (9,926,087)	\$ (77,568,415)	20%
Non-operating revenues (expenses)											
State appropriations	\$ 74,864,334	\$ 31,196,927	\$ -	\$ 5,533,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,730,277	49%
Ad valorem taxes:											
Taxes for maintenance and operations	163,334,003	114,078,882	-	-	-	-	-	-	-	114,078,882	70%
Taxes for general obligation bonds	13,826,700	-	-	-	-	-	9,516,481	-	-	9,516,481	69%
Federal grants & contracts	30,127,062	12,080	-	19,666,079	-	-	-	-	-	19,678,159	65%
State grant & contracts	3,916,924	-	-	2,139,373	-	-	-	-	-	2,139,373	55%
Gifts	16,825	16,825	-	-	-	-	-	-	-	16,825	100%
Investment income, net	12,000,000	2,455,935	1,549,902	37,612	-	2,095,403	1,468,130	1,041,554	-	8,648,536	72%
Interest on capital related debt	(19,838,906)	-	-	-	-	-	(1,262,901)	(6,675,127)	-	(7,938,028)	40%
Other non-operating revenues	100,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(4,500)	-	-	-	-	-	(508,389)	-	-	(508,389)	11298%
Total non-operating revenues (expenses)	\$ 278,342,442	\$ 147,760,649	\$ 1,549,902	\$ 27,376,414	\$ -	\$ 2,095,403	\$ (303,160)	\$ 3,882,908	\$ -	\$ 182,362,116	66%
Other changes											
Transfers in (out)	\$ (21,615,000)	\$ (8,919,915)	\$ -	\$ -	\$ 210,846	\$ -	\$ -	\$ 8,709,069	\$ -	\$ -	0%
Reserves	13,034,210	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (8,580,790)	\$ (8,919,915)	\$ -	\$ -	\$ 210,846	\$ -	\$ -	\$ 8,709,069	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (122,374,191)	\$ 98,645,607	\$ 1,549,011	\$ (406,856)	\$ 550,259	\$ 2,094,305	\$ (304,386)	\$ 12,591,848	\$ (9,926,087)	\$ 104,793,701	-86%
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 Jan 2025		\$ 126,950,356	\$ 87,512,651	\$ 7,697,261	\$ 2,359,696	\$ 131,338,679	\$ 6,093,064	\$ 36,221,532	\$ 249,290,486	\$ 647,463,725	