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

		Year-To-Date Actuals (75% 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	$ 57,444,502	$ -	$ 2,447,624	$ -	$ -	$ -	$ -	$ -	$ 59,892,126	108%
Federal grants and contracts	7,368,355	117,400	-	2,238,886	-	-	-	-	-	2,356,286	32%
State grants and contracts	2,426,743	-	-	907,466	-	-	-	-	-	907,466	37%
Non-governmental grants and contracts	-	-	-	65,487	-	-	-	-	-	65,487	0%
Sales and services of educational enterprises	795,000	571,574	-	-	-	-	-	-	-	571,574	72%
Auxiliary enterprises	5,359,300	-	-	-	4,616,036	-	-	-	-	4,616,036	86%
Other operating revenue	500,000	466,212	-	-	-	-	-	-	-	466,212	93%
Total operating revenues	$ 72,079,180	$ 58,599,688	$ -	$ 5,659,463	$ 4,616,036	$ -	$ -	$ -	$ -	$ 68,875,187	96%
Expenses											
Operating expenses											
Instruction	$ 132,676,500	90,289,453	$ -	$ 6,070,174	$ -	$ -	$ -	$ -	$ -	$ 96,359,627	73%
Public service	632,900	84,544	-	143,917	-	-	-	-	-	228,461	36%
Academic support	38,262,279	23,405,097	-	1,661,192	-	-	-	-	-	25,066,289	66%
Student services	25,412,788	15,611,252	-	1,297,971	-	-	-	-	-	16,909,223	67%
Institutional support	59,435,319	38,563,737	2,664	3,166,445	-	3,100	4,843	564	-	41,741,353	70%
Operation and maintenance of plant	116,240,406	19,327,035	-	-	-	-	-	-	-	19,327,035	17%
Scholarships	19,310,468	(11,625,000)	-	45,135,697	-	-	-	-	-	33,510,697	174%
Auxiliary enterprises	7,739,621	-	-	-	5,158,069	-	-	-	-	5,158,069	67%
Depreciation	26,177,164	-	-	-	-	-	-	-	17,751,735	17,751,735	68%
Total operating expenses	$ 425,887,445	$ 175,656,118	$ 2,664	$ 57,475,396	$ 5,158,069	$ 3,100	$ 4,843	$ 564	$ 17,751,735	$ 256,052,489	60%
Operating income (loss)	$ (353,808,265)	$ (117,056,430)	$ (2,664)	$ (51,815,933)	$ (542,033)	$ (3,100)	$ (4,843)	$ (564)	$ (17,751,735)	$ (187,177,302)	53%
Non-operating revenues (expenses)											
State appropriations	$ 74,864,904	$ 46,760,965	$ -	$ 9,948,035	$ -	$ -	$ -	$ -	$ -	$ 56,709,000	76%
Ad valorem taxes:											
Taxes for maintenance and operations	163,334,003	162,832,194	-	-	-	-	-	-	-	162,832,194	100%
Taxes for general obligation bonds	13,826,700	-	-	-	-	-	-	13,610,716	-	13,610,716	98%
Federal grants & contracts	30,127,062	105,054	-	38,444,570	-	-	-	-	-	38,549,624	128%
State grant & contracts	3,916,924	-	-	3,777,359	-	-	-	-	-	3,777,359	96%
Gifts	16,825	16,825	-	-	-	-	-	-	-	16,825	100%
Investment income, net	18,300,000	5,980,392	2,882,747	74,689	-	4,049,167	4,389,037	1,867,386	-	19,243,418	105%
Interest on capital related debt	(25,904,201)	-	-	-	-	-	-	(15,803,933)	-	(15,803,933)	61%
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	$ 215,694,730	$ 2,882,747	$ 52,244,653	$ -	$ 4,049,167	$ 3,880,648	$ (325,831)	$ -	$ 278,426,114	100%
Other changes											
Transfers in (out)	$ 153,325,000	$ (9,069,714)	$ -	$ -	$ 360,645	$ 9,001,997	$ (9,001,997)	$ 8,709,069	$ -	$ -	0%
Reserves	10,931,119	-	-	-	-	-	-	-	-	-	0%
Total other changes	$ 164,256,119	$ (9,069,714)	$ -	$ -	$ 360,645	$ 9,001,997	$ (9,001,997)	$ 8,709,069	$ -	$ -	0%
Increase (decrease) in net position	$ 88,517,182	$ 89,568,586	$ 2,880,083	$ 428,720	$ (181,388)	$ 13,048,064	$ (5,126,192)	$ 8,382,674	$ (17,751,735)	$ 91,248,812	103%
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 May 2025		$ 117,873,335	$ 88,843,723	$ 8,532,837	$ 1,628,049	$ 142,292,438	$ 1,271,258	$ 32,012,358	$ 241,464,838	$ 633,918,836	