Collin College
GASB Statement of Revenues, Expenses, Changes in Net
Position For the Period Ending
April 30, 2023

	Budget All Funds	Year-To-Date Actuals (67% 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	$ 45,102,273	$ -	$ 1,682,190	$ -	$ -	$ -	$ -	$ -	$ 46,784,462	96%
Federal grants and contracts (Indirect Cost)	26,326,566	133,508	-	17,254,082	-	-	-	-	-	17,387,590	66%
State grants and contracts	2,918,649	-	-	1,810,493	-	-	-	-	-	1,810,493	62%
Non-governmental grants and contracts	51,923	-	-	10,327	-	-	-	-	-	10,327	20%
Sales and services of educational enterprises	570,000	434,804	-	-	-	-	-	-	-	434,804	76%
Auxiliary enterprises	4,116,839	-	-	-	3,430,590	-	-	-	-	3,430,590	83%
Other Operating Revenue	650,000	291,338	-	2,900	-	-	-	-	-	294,238	45%
Total operating revenues	$ 83,211,975	$ 45,961,923	$ -	$ 20,759,992	$ 3,430,590	$ -	$ -	$ -	$ -	$ 70,152,504	84%
Expenses											
Operating expenses:											
Instruction	$ 109,004,513	66,631,301	$ -	$ 4,276,289	$ -	$ -	$ -	$ -	$ -	$ 70,907,590	65%
Public service	311,859	55,157	-	329,312	-	-	-	-	-	384,469	123%
Academic support	37,488,158	17,822,506	-	1,698,786	-	-	-	-	-	19,521,292	52%
Student services	24,616,462	12,239,826	-	1,265,269	-	-	-	-	-	13,505,095	55%
Institutional support	71,072,796	29,574,942	-	15,451,254	-	-	-	-	-	45,025,883	63%
Operation and maintenance of plant	30,322,110	16,119,615	-	-	-	-	-	-	-	16,119,615	53%
Scholarship Allowances/Scholarships (TPEG)	10,585,047	(8,533,333)	-	29,105,054	-	-	-	-	-	20,571,721	194%
Auxiliary enterprises	6,180,354	-	-	-	3,612,459	-	-	-	-	3,612,459	58%
Depreciation	22,346,467	-	-	-	-	-	-	-	15,453,459	15,453,459	69%
Total operating expenses	$ 311,927,766	$ 133,910,013	$ -	$ 52,125,964	$ 3,612,459	$ -	$ -	$ -	$ 15,453,459	$ 205,101,582	66%
Operating income (loss)	$ (228,715,791)	$ (87,948,091)	$ -	$ (31,365,972)	$ (181,869)	$ -	$ -	$ -	$ (15,453,459)	$ (134,949,077)	59%
Non-operating revenues (expenses):											
State appropriations	$ 55,003,296	$ 27,658,318	$ -	$ 7,271,140	$ -	$ -	$ -	$ -	$ -	$ 34,929,458	64%
Ad Valorem Taxes	156,750,156	147,662,433	-	-	-	-	-	4,808,576	-	152,471,009	97%
Federal grants & contracts	21,083,361	75,314	-	25,751,592	-	-	-	-	-	25,826,906	122%
Gifts	-	-	-	-	-	-	-	-	-	-	0%
Investment income	925,000	4,069,903	1,996,900	41,905	-	2,583,911	-	1,437,903	-	10,130,522	1095%
Interest on capital related debt	(21,273,906)	-	-	-	-	-	-	(13,296,191)	-	(13,296,191)	63%
Other non-operating revenues	200,000	214,171	-	-	-	-	-	-	-	214,171	107%
Other non-operating expenses	(3,000)	(700)	-	-	-	-	-	-	-	(700)	0%
Net non-operating revenues (expenses)	$ 212,684,907	$ 179,679,439	$ 1,996,900	$ 33,064,637	$ -	$ 2,583,911	$ -	$ (7,049,712)	$ -	$ 210,275,174	99%
Other Changes											
Transfers In (Out)	$ (18,215,000)	$ (18,319,171)	$ -	$ -	$ 211,816	$ -		$ 18,107,355	$ -	$ -	0%
Reserves	9,099,845	-	-	-	-	-		-	-	-	0%
Total Other Changes	$ (9,115,155)	$ (18,319,171)	$ -	$ -	$ 211,816	$ -	$ -	$ 18,107,355	$ -	$ -	0%
Increase (decrease) in net position	$ (25,146,039)	$ 73,412,177	$ 1,996,900	$ 1,698,665	$ 29,947	$ 2,583,911	$ -	$ 11,057,643	$ (15,453,459)	$ 75,326,097	-300%
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 April 2023		$ 104,387,265	$ 81,010,496	$ 3,583,847	$ 2,299,566	$ 112,037,672	$ 6,300,000	$ 23,710,007	$ 280,916,146	$ 614,245,312	