Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
June 30, 2025

		Year-To-Date Actuals (83.3% 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	$ 56,829,181	$ -	$ 2,521,296	$ -	$ -	$ -	$ -	$ -	$ 59,350,477	107%
Federal grants and contracts	7,368,355	126,302	-	2,759,126	-	-	-	-	-	2,885,428	39%
State grants and contracts	2,426,743	-	-	1,105,915	-	-	-	-	-	1,105,915	46%
Non-governmental grants and contracts	-	-	-	77,321	-	-	-	-	-	77,321	0%
Sales and services of educational enterprises	795,000	657,322	-	-	-	-	-	-	-	657,322	83%
Auxiliary enterprises	5,359,300	-	-	-	5,331,294	-	-	-	-	5,331,294	99%
Other operating revenue	500,000	489,429	-	-	-	-	-	-	-	489,429	98%
Total operating revenues	$ 72,079,180	$ 58,102,234	$ -	$ 6,463,658	$ 5,331,294	$ -	$ -	$ -	$ -	$ 69,897,186	97%
Expenses											
Operating expenses											
Instruction	$ 132,622,353	99,193,255	$ -	$ 6,952,560	$ -	$ -	$ -	$ -	$ -	$ 106,145,815	80%
Public service	632,900	93,197	-	341,796	-	-	-	-	-	434,993	69%
Academic support	38,265,902	26,008,004	-	1,849,248	-	-	-	-	-	27,857,252	73%
Student services	25,412,788	17,214,187	-	1,450,066	-	-	-	-	-	18,664,253	73%
Institutional support	59,502,093	42,250,327	3,104	3,511,491	-	3,600	5,761	720	-	45,775,003	77%
Operation and maintenance of plant	117,167,807	21,382,790	-	-	-	-	-	-	-	21,382,790	18%
Scholarships	19,310,468	(12,916,667)	-	49,108,190	-	-	-	-	-	36,191,523	187%
Auxiliary enterprises	7,739,621	-	-	-	5,594,170	-	-	-	-	5,594,170	72%
Depreciation	26,177,164	-	-	-	-	-	-	-	19,736,215	19,736,215	75%
Total operating expenses	$ 426,831,096	$ 193,225,093	$ 3,104	$ 63,213,351	$ 5,594,170	$ 3,600	$ 5,761	$ 720	$ 19,736,215	$ 281,782,014	66%
Operating income (loss)	$ (354,751,916)	$ (135,122,859)	$ (3,104)	$ (56,749,693)	$ (262,876)	$ (3,600)	$ (5,761)	$ (720)	$ (19,736,215)	$ (211,884,828)	60%
Non-operating revenues (expenses)											
State appropriations	$ 74,864,904	$ 46,760,965	$ -	$ 11,065,096	$ -	$ -	$ -	$ -	$ -	$ 57,826,061	77%
Ad valorem taxes:											
Taxes for maintenance and operations	163,334,003	161,325,127	-	-	-	-	-	-	-	161,325,127	99%
Taxes for general obligation bonds	13,826,700	-	-	-	-	-	-	13,639,881	-	13,639,881	99%
Federal grants & contracts	30,127,062	108,625	-	42,247,839	-	-	-	-	-	42,356,464	141%
State grant & contracts	3,916,924	-	-	3,863,230	-	-	-	-	-	3,863,230	99%
Gifts	16,825	16,825	-	-	-	-	-	-	-	16,825	100%
Investment income, net	18,300,000	6,363,499	3,237,213	83,692	-	4,612,352	5,042,393	2,046,046	-	21,385,195	117%
Interest on capital related debt	(25,904,201)	-	-	-	-	-	-	(17,770,409)	-	(17,770,409)	69%
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	$ 214,574,341	$ 3,237,213	$ 57,259,857	$ -	$ 4,612,352	$ 4,534,004	$ (2,084,482)	$ -	$ 282,133,285	101%
Other changes											
Transfers in (out)	$ 153,325,000	$ (9,109,559)	$ -	$ -	$ 400,490	$ 9,001,997	$ (9,001,997)	$ 8,709,069	$ -	$ -	0%
Reserves	10,027,101	-	-	-	-	-	-	-	-	-	0%
Total other changes	$ 163,352,101	$ (9,109,559)	$ -	$ -	$ 400,490	$ 9,001,997	$ (9,001,997)	$ 8,709,069	$ -	$ -	0%
Increase (decrease) in net position	$ 86,669,513	$ 70,341,923	$ 3,234,109	$ 510,164	$ 137,614	$ 13,610,749	$ (4,473,754)	$ 6,623,867	$ (19,736,215)	$ 70,248,457	81%
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 Jun 2025		$ 98,646,672	$ 89,197,749	$ 8,614,281	$ 1,947,051	$ 142,855,123	$ 1,923,696	$ 30,253,551	$ 239,480,358	$ 612,918,481	