Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
September 30, 2026

		Year-To-Date Actuals (8.3% Elapsed)										
	Budget All Funds	FD100-FD125 Unrestricted (Includes Innovation, SAFAC)	FD130 Debt Stabilization	FD135 Pension/OPEB	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	$ 56,593,427	$ 32,106,883	$ -	$ -	$ 1,206,278	$ -	$ -	$ -	$ -	$ -	$ 33,313,161	59%
Federal grants and contracts	200,000	6,885	-	-	171,430	-	-	-	-	-	178,315	89%
State grants and contracts	344,900	-	-	-	11,075	-	-	-	-	-	11,075	3%
Non-governmental grants and contracts	291	-	-	-	-	-	-	-	-	-	-	0%
Sales and services of educational enterprises	732,500	47,162	-	-	-	-	-	-	-	-	47,162	6%
Auxiliary enterprises	6,124,527	-	-	-	-	1,425,905	-	-	-	-	1,425,905	23%
Other operating revenue	650,000	12,778	-	-	-	-	-	-	-	-	12,778	2%
Total operating revenues	$ 64,645,645	$ 32,173,708	$ -	$ -	$ 1,388,783	$ 1,425,905	$ -	$ -	$ -	$ -	$ 34,988,396	54%
Expenses												
Operating expenses												
Instruction	$ 136,492,970	11,128,950	$ 69,754	$ -	$ 440,649	$ -	$ -	$ -	$ -	$ -	$ 11,639,353	9%
Public service	45,202	-	-	-	-	-	-	-	-	-	-	0%
Academic support	37,420,762	3,006,602	51,027	-	125,191	-	-	-	-	-	3,182,820	9%
Student services	27,478,714	1,903,183	-	-	89,076	-	-	-	-	-	1,992,259	7%
Institutional support	57,079,469	6,239,670	393	-	(1,477,047)	-	664	406	5	-	4,764,091	8%
Operation and maintenance of plant	27,216,448	1,796,190	-	-	-	-	-	-	-	-	1,796,190	7%
Scholarships	39,144,822	-	-	-	21,381,335	-	-	-	-	-	21,381,335	55%
Auxiliary enterprises	7,848,564	-	-	-	-	916,695	-	-	-	-	916,695	12%
Depreciation	37,857,030	-	-	-	-	-	-	-	-	1,931,071	1,931,071	5%
Total operating expenses	$ 370,583,981	$ 24,074,595	$ 121,174	$ -	$ 20,559,204	$ 916,695	$ 664	$ 406	$ 5	$ 1,931,071	$ 47,603,814	13%
Operating income (loss)	$ (305,938,336)	$ 8,099,113	$ (121,174)	$ -	$ (19,170,421)	$ 509,210	$ (664)	$ (406)	$ (5)	$ (1,931,071)	$ (12,615,418)	4%
Non-operating revenues (expenses)												
State appropriations	$ 82,076,374	$ -	$ -	$ -	$ 1,269,385	$ -	$ -	$ -	$ -	$ -	$ 1,269,385	2%
Ad valorem taxes:												
Taxes for maintenance and operations	176,873,748	(116,438)	-	-	-	-	-	-	-	-	(116,438)	0%
Taxes for general obligation bonds	14,980,599	-	-	-	-	-	-	-	(9,707)	-	(9,707)	0%
Federal grants & contracts	60,244,822	28,388	-	-	18,985,480	-	-	-	-	-	19,013,868	32%
State grant & contracts	-	-	-	-	1,567,662	-	-	-	-	-	1,567,662	0%
Gifts	9,146	15,000	-	-	-	-	-	-	-	-	15,000	164%
Investment income, net	12,200,000	416,081	144,599	-	10,116	-	260,397	-	246,633	-	1,077,826	9%
Interest on capital related debt	(25,663,702)	-	-	-	-	-	-	-	(1,775,022)	-	(1,775,022)	7%
Other non-operating revenues	45,500	54,746	-	-	-	-	-	-	-	-	54,746	120%
Other non-operating expenses	(4,500)	-	-	-	-	-	-	-	-	-	-	0%
Total non-operating revenues (expenses)	$ 320,761,987	$ 397,777	$ 144,599	$ -	$ 21,832,643	$ -	$ 260,397	$ -	$ (1,538,096)	$ -	$ 21,097,320	7%
Other changes												
Transfers in (out)	$ (29,405,000)	$ (93,229)	$ -	$ -	$ -	$ 93,229	$ -	$ -	$ -	$ -	$ -	0%
Reserves	20,221,447	-	-	-	-	-	-	-	-	-	-	0%
Total other changes	$ (9,183,553)	$ (93,229)	$ -	$ -	$ -	$ 93,229	$ -	$ -	$ -	$ -	$ -	0%
Increase (decrease) in net position	$ 5,640,098	$ 8,403,661	$ 23,425	$ -	$ 2,662,222	$ 602,439	$ 259,733	$ (406)	$ (1,538,101)	$ (1,931,071)	$ 8,481,902	150%
Net position beginning of year		(101,423,501)	71,090,700	151,493,982	51,638,282	1,186,883	148,489,293	104,546,003	46,467,213	121,211,779	594,700,634	
Net position for period ended Sept 2026		$ (93,019,840)	$ 71,114,125	$ 151,493,982	$ 54,300,504	$ 1,789,322	$ 148,749,026	$ 104,545,597	$ 44,929,112	$ 119,280,708	$ 603,182,536	