

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

	Year-To-Date Actuals (8.3% 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	\$ 56,017,066	\$ 30,619,975	\$ -	\$ 1,152,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,772,377	57%
Federal grants and contracts	7,070,468	4,178	-	200,840	-	-	-	-	-	205,018	3%
State grants and contracts	2,698,509	-	-	49,813	-	-	-	-	-	49,813	2%
Non-governmental grants and contracts	-	-	-	-	-	-	-	-	-	-	0%
Sales and services of educational enterprises	800,000	42,971	-	-	-	-	-	-	-	42,971	5%
Auxiliary enterprises	5,381,527	-	-	-	1,314,187	-	-	-	-	1,314,187	24%
Other operating revenue	600,000	74,242	-	-	-	-	-	-	-	74,242	12%
Total operating revenues	\$ 72,567,570	\$ 30,741,366	\$ -	\$ 1,403,055	\$ 1,314,187	\$ -	\$ -	\$ -	\$ -	\$ 33,458,608	46%
Expenses											
Operating expenses											
Instruction	\$ 136,320,564	10,041,600	\$ -	\$ 651,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,693,377	8%
Public service	123,062	8,521	-	24,932	-	-	-	-	-	33,453	27%
Academic support	35,168,405	2,671,427	-	175,137	-	-	-	-	-	2,846,564	8%
Student services	26,922,411	1,953,601	-	140,197	-	-	-	-	-	2,093,798	8%
Institutional support	59,432,577	5,818,464	447	381,998	-	507	870	34	-	6,202,320	10%
Operation and maintenance of plant	164,595,828	1,573,258	-	-	-	-	(152,396)	-	-	1,420,862	1%
Scholarships	18,447,683	(1,458,333)	-	19,709,987	-	-	-	-	-	18,251,654	99%
Auxiliary enterprises	7,490,401	-	-	-	876,587	-	-	-	-	876,587	12%
Depreciation	31,720,583	-	-	-	-	-	-	-	1,951,800	1,951,800	6%
Total operating expenses	\$ 480,221,514	\$ 20,608,538	\$ 447	\$ 21,084,028	\$ 876,587	\$ 507	\$ (151,526)	\$ 34	\$ 1,951,800	\$ 44,370,415	9%
Operating income (loss)	\$ (407,653,944)	\$ 10,132,828	\$ (447)	\$ (19,680,973)	\$ 437,600	\$ (507)	\$ 151,526	\$ (34)	\$ (1,951,800)	\$ (10,911,807)	3%
Non-operating revenues (expenses)											
State appropriations	\$ 79,522,850	\$ -	\$ -	\$ 1,130,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,130,898	1%
Ad valorem taxes:											
Taxes for maintenance and operations	169,974,180	176,663	-	-	-	-	-	-	-	176,663	0%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	14,651	-	14,651	0%
Federal grants & contracts	31,236,610	4,178	-	18,039,566	-	-	-	-	-	18,043,744	58%
State grant & contracts	2,995,643	-	-	739,225	-	-	-	-	-	739,225	25%
Gifts	-	30,000	-	-	-	-	-	-	-	30,000	0%
Investment income, net	19,700,000	206,191	316,504	10,965	-	426,857	5,711	720,368	-	1,686,596	9%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	-	-	-	0%
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(4,500)	-	-	-	-	-	-	-	-	-	0%
Total non-operating revenues (expenses)	\$ 291,120,767	\$ 417,032	\$ 316,504	\$ 19,920,654	\$ -	\$ 426,857	\$ 5,711	\$ 735,019	\$ -	\$ 21,821,777	7%
Other changes											
Transfers in (out)	\$ (28,010,000)	\$ (77,315)	\$ -	\$ -	\$ 77,315	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reserves	16,295,394	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (11,714,606)	\$ (77,315)	\$ -	\$ -	\$ 77,315	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (128,247,783)	\$ 10,472,545	\$ 316,057	\$ 239,681	\$ 514,915	\$ 426,350	\$ 157,237	\$ 734,985	\$ (1,951,800)	\$ 10,909,970	-9%
Net position beginning of year		63,055,223	89,855,164	8,841,853	1,351,253	143,826,489	(3,272,922)	26,105,499	250,521,334	580,283,892	
Net position for period ended Sept 2025		\$ 73,527,768	\$ 90,171,221	\$ 9,081,534	\$ 1,866,168	\$ 144,252,839	\$ (3,115,685)	\$ 26,840,484	\$ 248,569,534	\$ 591,193,862	