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

	Budget All Funds	Year-To-Date Actuals (16.7% Elapsed)									
		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	$ 44,841,566	$ -	$ 1,152,402	$ -	$ -	$ -	$ -	$ -	$ 45,993,968	82%
Federal grants and contracts	7,070,468	14,749	-	418,144	-	-	-	-	-	432,893	6%
State grants and contracts	2,698,509	-	-	124,904	-	-	-	-	-	124,904	5%
Non-governmental grants and contracts	-	-	-	88,750	-	-	-	-	-	88,750	0%
Sales and services of educational enterprises	800,000	97,516	-	-	-	-	-	-	-	97,516	12%
Auxiliary enterprises	5,381,527	-	-	-	1,689,200	-	-	-	-	1,689,200	31%
Other operating revenue	600,000	(1,235)	-	-	-	-	-	-	-	(1,235)	0%
Total operating revenues	$ 72,567,570	$ 44,952,596	$ -	$ 1,784,200	$ 1,689,200	$ -	$ -	$ -	$ -	$ 48,425,996	67%
Expenses											
Operating expenses											
Instruction	$ 136,514,535	20,724,473	$ -	$ 1,455,532	$ -	$ -	$ -	$ -	$ -	$ 22,180,005	16%
Public service	124,287	16,782	-	58,096	-	-	-	-	-	74,878	60%
Academic support	35,631,566	5,271,808	-	361,306	-	-	-	-	-	5,633,114	16%
Student services	27,500,888	3,840,604	-	320,285	-	-	-	-	-	4,160,889	15%
Institutional support	59,933,748	9,981,050	447	(2,072,947)	-	507	936	34	-	7,910,027	13%
Operation and maintenance of plant	165,135,617	3,176,165	-	-	-	-	-	-	-	3,176,165	2%
Scholarships	18,447,683	-	-	21,814,256	-	-	-	-	-	21,814,256	118%
Auxiliary enterprises	7,535,173	-	-	-	1,482,469	-	110	-	-	1,482,579	20%
Depreciation	31,720,583	-	-	-	-	-	-	-	3,903,599	3,903,599	12%
Total operating expenses	$ 482,544,080	$ 43,010,882	$ 447	$ 21,936,528	$ 1,482,469	$ 507	$ 1,046	$ 34	$ 3,903,599	$ 70,335,512	15%
Operating income (loss)	$ (409,976,510)	$ 1,941,714	$ (447)	$ (20,152,328)	$ 206,731	$ (507)	$ (1,046)	$ (34)	$ (3,903,599)	$ (21,909,516)	5%
Non-operating revenues (expenses)											
State appropriations	$ 79,666,784	$ 29,149,529	$ -	$ 2,465,449	$ -	$ -	$ -	$ -	$ -	$ 31,614,978	40%
Ad valorem taxes:											
Taxes for maintenance and operations	148,974,180	629,901	-	-	-	-	-	-	-	629,901	0%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	50,616	-	50,616	0%
Federal grants & contracts	31,236,610	4,178	-	19,893,155	-	-	-	-	-	19,897,333	64%
State grant & contracts	2,995,643	-	-	795,225	-	-	-	-	-	795,225	27%
Gifts	-	30,000	-	-	-	-	-	-	-	30,000	0%
Investment income, net	19,700,000	738,960	626,885	21,624	-	885,153	(63,130)	1,498,445	-	3,707,937	19%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(3,783,460)	-	(3,783,460)	14%
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(4,500)	-	-	-	-	-	-	-	-	-	0%
Total non-operating revenues (expenses)	$ 270,264,701	$ 30,552,568	$ 626,885	$ 23,175,453	$ -	$ 885,153	$ (63,130)	$ (2,234,399)	$ -	$ 52,942,530	20%
Other changes											
Transfers in (out)	$ (28,010,000)	$ (133,005)	$ -	$ -	$ 133,005	$ -	$ -	$ -	$ -	$ -	0%
Reserves	13,793,896	-	-	-	-	-	-	-	-	-	0%
Total other changes	$ (14,216,104)	$ (133,005)	$ -	$ -	$ 133,005	$ -	$ -	$ -	$ -	$ -	0%
Increase (decrease) in net position	$ (153,927,913)	$ 32,361,277	$ 626,438	$ 3,023,125	$ 339,736	$ 884,646	$ (64,176)	$ (2,234,433)	$ (3,903,599)	$ 31,033,014	-20%
Net position beginning of year		36,499,837	89,855,164	28,875,351	1,492,695	143,826,489	104,594,492	26,095,096	142,906,611	574,145,735	
Net position for period ended Oct 2025		$ 68,861,114	$ 90,481,602	$ 31,898,476	$ 1,832,431	$ 144,711,135	$ 104,530,316	$ 23,860,663	$ 139,003,012	$ 605,178,749	