

Collin College
 GASB Statement of Revenues, Expenses, Changes in Net Position
 For the Period Ending
 February 28, 2026

	Year-To-Date Actuals (50% Elapsed)										% Actual to Budget	
	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		
Revenues												
Tuition & fees, net	\$ 56,017,066	\$ 60,443,639	\$ -	\$ 2,231,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,675,488	112%	
Federal grants and contracts	7,070,468	54,680	-	1,451,158	-	-	-	-	-	1,505,838	21%	
State grants and contracts	2,920,986	-	-	665,044	-	-	-	-	-	665,044	23%	
Non-governmental grants and contracts	-	-	-	10,877	-	-	-	-	-	10,877	0%	
Sales and services of educational enterprises	800,000	314,752	-	-	-	-	-	-	-	314,752	39%	
Auxiliary enterprises	5,381,527	-	-	-	3,357,075	-	-	-	-	3,357,075	62%	
Other operating revenue	600,000	268,649	-	-	-	-	-	-	-	268,649	45%	
Total operating revenues	\$ 72,790,047	\$ 61,081,720	\$ -	\$ 4,358,928	\$ 3,357,075	\$ -	\$ -	\$ -	\$ -	\$ 68,797,723	95%	
Expenses												
Operating expenses												
Instruction	\$ 136,994,083	59,433,620	\$ -	\$ 4,461,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,895,224	47%	
Public service	124,287	42,166	-	60,972	-	-	-	-	-	103,138	83%	
Academic support	35,966,968	15,375,220	-	1,137,963	-	-	-	-	-	16,513,183	46%	
Student services	27,613,112	11,575,435	-	890,622	-	-	-	-	-	12,466,057	45%	
Institutional support	60,823,109	27,171,105	2,534	(6,040,828)	-	3,066	28,970	302	-	21,165,149	35%	
Operation and maintenance of plant	169,190,232	12,336,400	-	-	-	-	-	-	-	12,336,400	7%	
Scholarships	18,447,683	-	-	45,376,539	-	-	-	-	-	45,376,539	246%	
Auxiliary enterprises	7,553,299	-	-	-	3,757,591	-	-	-	-	3,757,591	50%	
Depreciation	31,720,583	-	-	-	-	-	-	-	11,809,763	11,809,763	37%	
Total operating expenses	\$ 488,433,356	\$ 125,933,946	\$ 2,534	\$ 45,886,872	\$ 3,757,591	\$ 3,066	\$ 28,970	\$ 302	\$ 11,809,763	\$ 187,423,044	38%	
Operating income (loss)	\$ (415,643,309)	\$ (64,852,226)	\$ (2,534)	\$ (41,527,944)	\$ (400,516)	\$ (3,066)	\$ (28,970)	\$ (302)	\$ (11,809,763)	\$ (118,625,321)	29%	
Non-operating revenues (expenses)												
State appropriations	\$ 79,864,284	\$ 44,229,840	\$ -	\$ 7,580,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,810,336	65%	
Ad valorem taxes:												
Taxes for maintenance and operations	169,974,180	171,884,670	-	-	-	-	-	-	-	171,884,670	101%	
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	14,325,322	-	14,325,322	99%	
Federal grants & contracts	31,236,610	4,178	-	38,683,830	-	-	-	-	-	38,688,008	124%	
State grant & contracts	2,995,643	-	-	4,123,330	-	-	-	-	-	4,123,330	138%	
Gifts	3,500	55,520	-	-	-	-	-	-	-	55,520	1586%	
Investment income, net	19,700,000	1,888,370	1,536,989	54,314	-	2,598,741	-	3,870,393	-	9,948,807	51%	
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(11,350,380)	-	(11,350,380)	42%	
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	0%	
Other non-operating expenses	(21,004,500)	-	(21,000,000)	-	-	-	-	-	-	(21,000,000)	100%	
Total non-operating revenues (expenses)	\$ 270,465,701	\$ 218,062,578	\$ (19,463,011)	\$ 50,441,970	\$ -	\$ 2,598,741	\$ -	\$ 6,845,335	\$ -	\$ 258,485,613	96%	
Other changes												
Transfers in (out)	\$ (28,010,000)	\$ (278,559)	\$ -	\$ -	\$ 278,559	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%	
Reserves	8,480,824	-	-	-	-	-	-	-	-	-	0%	
Total other changes	\$ (19,529,176)	\$ (278,559)	\$ -	\$ -	\$ 278,559	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%	
Increase (decrease) in net position	\$ (164,706,784)	\$ 152,931,793	\$ (19,465,545)	\$ 8,914,026	\$ (121,957)	\$ 2,634,969	\$ (68,264)	\$ 6,845,033	\$ (11,809,763)	\$ 139,860,292	-85%	
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 Feb 2026		\$ 189,431,630	\$ 70,389,619	\$ 37,789,377	\$ 1,370,738	\$ 146,461,458	\$ 104,526,228	\$ 32,940,129	\$ 131,096,848	\$ 714,006,027		