

Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
July 31, 2026

	Year-To-Date Actuals (91.7% 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	\$ 56,017,066	\$ 58,335,629	\$ -	\$ -	\$ 2,736,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,072,230	109%
Federal grants and contracts	7,070,468	94,287	-	-	3,058,640	-	-	-	-	-	3,152,927	45%
State grants and contracts	2,920,986	-	-	-	777,528	-	-	-	-	-	777,528	27%
Non-governmental grants and contracts	-	-	-	-	40,680	-	-	-	-	-	40,680	0%
Sales and services of educational enterprises	800,000	662,488	-	-	-	-	-	-	-	-	662,488	83%
Auxiliary enterprises	5,381,527	-	-	-	-	5,878,224	-	-	-	-	5,878,224	109%
Other operating revenue	600,000	623,603	-	-	-	-	-	-	-	-	623,603	104%
Total operating revenues	\$ 72,790,047	\$ 59,716,007	\$ -	\$ -	\$ 6,613,449	\$ 5,878,224	\$ -	\$ -	\$ -	\$ -	\$ 72,207,680	99%
Expenses												
Operating expenses												
Instruction	\$ 136,940,716	112,009,954	\$ 105,505	\$ -	\$ 7,935,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,050,596	88%
Public service	124,287	41,505	-	-	122,993	-	-	-	-	-	164,498	132%
Academic support	36,485,332	29,142,496	126,606	-	2,163,901	-	-	-	-	-	31,433,003	86%
Student services	27,773,256	21,104,889	-	-	1,577,861	-	-	-	-	-	22,682,750	82%
Institutional support	58,578,800	45,971,384	4,472	-	(11,333,391)	-	5,770	32,816	659	-	34,681,710	59%
Operation and maintenance of plant	34,090,615	26,214,789	-	-	(66,249)	-	-	-	-	-	26,148,540	77%
Scholarships	18,447,683	-	-	-	53,875,164	-	-	-	-	-	53,875,164	292%
Auxiliary enterprises	8,047,903	-	-	-	-	6,120,025	-	-	-	-	6,120,025	76%
Depreciation	31,720,583	-	-	-	-	-	-	-	-	21,532,697	21,532,697	68%
Total operating expenses	\$ 352,209,175	\$ 234,485,017	\$ 236,583	\$ -	\$ 54,275,416	\$ 6,120,025	\$ 5,770	\$ 32,816	\$ 659	\$ 21,532,697	\$ 316,688,983	90%
Operating income (loss)	\$ (279,419,128)	\$ (174,769,010)	\$ (236,583)	\$ -	\$ (47,661,967)	\$ (241,801)	\$ (5,770)	\$ (32,816)	\$ (659)	\$ (21,532,697)	\$ (244,481,303)	87%
Non-operating revenues (expenses)												
State appropriations	\$ 79,865,784	\$ 59,479,438	\$ -	\$ -	\$ 13,517,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,996,589	91%
Ad valorem taxes:												
Taxes for maintenance and operations	169,974,180	175,577,081	-	-	-	-	-	-	-	-	175,577,081	103%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	-	14,654,436	-	14,654,436	101%
Federal grants & contracts	31,236,610	51,548	-	-	46,083,083	-	-	-	-	-	46,134,631	148%
State grant & contracts	2,995,643	-	-	-	4,988,570	-	-	-	-	-	4,988,570	167%
Gifts	37,996	50,495	-	-	-	-	-	-	-	-	50,495	133%
Investment income, net	19,700,000	5,456,509	2,361,793	-	94,947	-	4,205,779	-	6,236,613	-	18,355,641	93%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	-	(20,809,031)	-	(20,809,031)	77%
Other non-operating revenues	75,000	18,720	-	-	-	-	-	-	-	-	18,720	25%
Other non-operating expenses	(21,004,500)	-	(21,000,000)	-	-	-	-	-	-	(97,210)	(21,097,210)	100%
Total non-operating revenues (expenses)	\$ 270,501,697	\$ 240,633,791	\$ (18,638,207)	\$ -	\$ 64,683,751	\$ -	\$ 4,205,779	\$ -	\$ 82,018	\$ (97,210)	\$ 290,869,922	108%
Other changes												
Transfers in (out)	\$ (28,010,000)	\$ (470,047)	\$ -	\$ -	\$ -	\$ 470,047	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Reserves	5,381,152	-	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (22,628,848)	\$ (470,047)	\$ -	\$ -	\$ -	\$ 470,047	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (31,546,279)	\$ 65,394,734	\$ (18,874,790)	\$ -	\$ 17,021,784	\$ 228,246	\$ 4,239,303	\$ (72,110)	\$ 81,359	\$ (21,629,907)	\$ 46,388,619	-147%
Net position beginning of year		(114,994,145)	89,855,164	151,493,982	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 Jul 2026		\$ (49,599,411)	\$ 70,980,374	\$ 151,493,982	\$ 45,897,135	\$ 1,720,941	\$ 148,065,792	\$ 104,522,382	\$ 26,176,455	\$ 121,276,704	\$ 620,534,354	