

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

	Year-To-Date Actuals (83.3% 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	\$ 56,017,066	\$ 59,892,311	\$ -	\$ -	\$ 2,343,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,235,705	111%
Federal grants and contracts	7,070,468	94,860	-	-	2,782,781	-	-	-	-	-	2,877,641	41%
State grants and contracts	2,920,986	-	-	-	769,640	-	-	-	-	-	769,640	26%
Non-governmental grants and contracts	-	-	-	-	38,718	-	-	-	-	-	38,718	0%
Sales and services of educational enterprises	800,000	555,461	-	-	-	-	-	-	-	-	555,461	69%
Auxiliary enterprises	5,381,527	-	-	-	-	5,236,270	-	-	-	-	5,236,270	97%
Other operating revenue	600,000	605,435	-	-	-	-	-	-	-	-	605,435	101%
Total operating revenues	\$ 72,790,047	\$ 61,148,067	\$ -	\$ -	\$ 5,934,533	\$ 5,236,270	\$ -	\$ -	\$ -	\$ -	\$ 72,318,870	99%
Expenses												
Operating expenses												
Instruction	\$ 136,961,313	102,104,150	\$ 51,750	\$ -	\$ 7,030,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,186,392	80%
Public service	124,287	41,910	-	-	122,588	-	-	-	-	-	164,498	132%
Academic support	36,423,388	26,374,752	92,130	-	1,926,357	-	-	-	-	-	28,393,239	78%
Student services	27,792,746	19,238,714	-	-	1,423,920	-	-	-	-	-	20,662,634	74%
Institutional support	61,056,862	42,235,938	4,082	-	(10,146,975)	-	5,136	32,092	587	-	32,130,860	53%
Operation and maintenance of plant	170,020,973	21,908,041	-	-	(66,249)	-	-	-	-	-	21,841,792	13%
Scholarships	18,447,683	-	-	-	52,449,731	-	-	-	-	-	52,449,731	284%
Auxiliary enterprises	8,005,903	-	-	-	-	5,661,822	-	-	-	-	5,661,822	71%
Depreciation	31,720,583	-	-	-	-	-	-	-	-	19,601,626	19,601,626	62%
Total operating expenses	\$ 490,553,738	\$ 211,903,505	\$ 147,962	\$ -	\$ 52,739,864	\$ 5,661,822	\$ 5,136	\$ 32,092	\$ 587	\$ 19,601,626	\$ 290,092,594	59%
Operating income (loss)	\$ (417,763,691)	\$ (150,755,438)	\$ (147,962)	\$ -	\$ (46,805,331)	\$ (425,552)	\$ (5,136)	\$ (32,092)	\$ (587)	\$ (19,601,626)	\$ (217,773,724)	52%
Non-operating revenues (expenses)												
State appropriations	\$ 79,865,784	\$ 59,479,438	\$ -	\$ -	\$ 12,216,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,695,584	90%
Ad valorem taxes:												
Taxes for maintenance and operations	169,974,180	175,294,502	-	-	-	-	-	-	-	-	175,294,502	103%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	-	14,631,898	-	14,631,898	101%
Federal grants & contracts	31,236,610	51,548	-	-	44,709,438	-	-	-	-	-	44,760,986	143%
State grant & contracts	2,995,643	-	-	-	4,909,996	-	-	-	-	-	4,909,996	164%
Gifts	35,496	65,495	-	-	-	-	-	-	-	-	65,495	185%
Investment income, net	19,700,000	4,682,575	2,156,662	-	85,989	-	3,798,329	-	5,870,627	-	16,594,182	84%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	-	(18,917,301)	-	(18,917,301)	70%
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(21,004,500)	-	(21,000,000)	-	-	-	-	-	-	(84,522)	(21,084,522)	100%
Total non-operating revenues (expenses)	\$ 270,499,197	\$ 239,573,558	\$ (18,843,338)	\$ -	\$ 61,921,569	\$ -	\$ 3,798,329	\$ -	\$ 1,585,224	\$ (84,522)	\$ 287,950,820	106%
Other changes												
Transfers in (out)	\$ (28,010,000)	\$ (444,278)	\$ -	\$ -	\$ -	\$ 444,278	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Reserves	5,452,282	-	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (22,557,718)	\$ (444,278)	\$ -	\$ -	\$ -	\$ 444,278	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (169,822,212)	\$ 88,373,842	\$ (18,991,300)	\$ -	\$ 15,116,238	\$ 18,726	\$ 3,832,487	\$ (71,386)	\$ 1,584,637	\$ (19,686,148)	\$ 70,177,096	-41%
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 Jun 2026		\$ (26,620,303)	\$ 70,863,864	\$ 151,493,982	\$ 43,991,588	\$ 1,511,421	\$ 147,658,976	\$ 104,523,106	\$ 27,679,733	\$ 123,220,463	\$ 644,322,831	