

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

Budget All Funds	Year-To-Date Actuals (58.3% Elapsed)										% Actual to Budget	
	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		
Revenues												
Tuition & fees, net	\$ 56,017,066	\$ 66,074,081	\$ -	\$ -	\$ 2,231,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,305,930	122%
Federal grants and contracts	7,070,468	58,350	-	-	1,875,412	-	-	-	-	-	1,933,762	27%
State grants and contracts	2,920,986	-	-	-	695,395	-	-	-	-	-	695,395	24%
Non-governmental grants and contracts	-	-	-	-	10,877	-	-	-	-	-	10,877	0%
Sales and services of educational enterprises	800,000	374,185	-	-	-	-	-	-	-	-	374,185	47%
Auxiliary enterprises	5,381,527	-	-	-	4,057,190	-	-	-	-	-	4,057,190	75%
Other operating revenue	600,000	549,478	-	-	-	-	-	-	-	-	549,478	92%
Total operating revenues	\$ 72,790,047	\$ 67,056,094	\$ -	\$ -	\$ 4,813,533	\$ 4,057,190	\$ -	\$ -	\$ -	\$ -	\$ 75,926,817	104%
Expenses												
Operating expenses												
Instruction	\$ 136,893,769	69,761,863	\$ -	\$ -	\$ 5,218,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,980,807	55%
Public service	124,287	42,243	-	-	61,381	-	-	-	-	-	103,624	83%
Academic support	36,226,388	17,702,003	10,649	-	1,382,152	-	-	-	-	-	19,094,804	53%
Student services	27,792,346	13,453,873	-	-	986,943	-	-	-	-	-	14,440,816	52%
Institutional support	60,657,610	31,110,148	2,922	-	(7,089,856)	-	3,582	29,774	373	-	24,056,943	40%
Operation and maintenance of plant	168,770,032	14,423,113	-	-	-	-	-	-	-	-	14,423,113	9%
Scholarships	18,447,683	-	-	-	46,610,221	-	-	-	-	-	46,610,221	253%
Auxiliary enterprises	7,566,501	-	-	-	-	4,309,750	-	-	-	-	4,309,750	57%
Depreciation	31,720,583	-	-	-	-	-	-	-	-	13,733,095	13,733,095	43%
Total operating expenses	\$ 488,199,199	\$ 146,493,243	\$ 13,571	\$ -	\$ 47,169,785	\$ 4,309,750	\$ 3,582	\$ 29,774	\$ 373	\$ 13,733,095	\$ 211,753,173	43%
Operating income (loss)	\$ (415,409,152)	\$ (79,437,149)	\$ (13,571)	\$ -	\$ (42,356,252)	\$ (252,560)	\$ (3,582)	\$ (29,774)	\$ (373)	\$ (13,733,095)	\$ (135,826,356)	33%
Non-operating revenues (expenses)												
State appropriations	\$ 79,865,784	\$ 44,229,840	\$ -	\$ -	\$ 8,830,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,060,440	66%
Ad valorem taxes:												
Taxes for maintenance and operations	169,974,180	174,125,376	-	-	-	-	-	-	-	-	174,125,376	102%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	14,510,423	-	-	14,510,423	100%
Federal grants & contracts	31,236,610	51,548	-	-	39,514,817	-	-	-	-	-	39,566,365	127%
State grant & contracts	2,995,643	-	-	-	4,445,693	-	-	-	-	-	4,445,693	148%
Gifts	6,250	61,770	-	-	-	-	-	-	-	-	61,770	988%
Investment income, net	19,700,000	2,485,677	1,600,740	-	62,500	-	2,741,452	-	4,481,926	-	11,372,295	58%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(13,242,110)	-	-	(13,242,110)	49%
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(21,004,500)	-	(21,000,000)	-	-	-	-	-	-	(63,825)	(21,063,825)	100%
Total non-operating revenues (expenses)	\$ 270,469,951	\$ 220,954,211	\$ (19,399,260)	\$ -	\$ 52,853,610	\$ -	\$ 2,741,452	\$ -	\$ 5,750,239	\$ (63,825)	\$ 262,836,427	97%
Other changes												
Transfers in (out)	\$ (28,010,000)	\$ (331,361)	\$ -	\$ -	\$ -	\$ 331,361	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Reserves	7,776,924	-	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (20,233,076)	\$ (331,361)	\$ -	\$ -	\$ -	\$ 331,361	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (165,172,277)	\$ 141,185,701	\$ (19,412,831)	\$ -	\$ 10,497,358	\$ 78,801	\$ 2,777,164	\$ (69,068)	\$ 5,749,866	\$ (13,796,920)	\$ 127,010,071	-77%
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 Mar 2026		\$ 26,191,556	\$ 70,442,333	\$ 151,493,982	\$ 39,372,709	\$ 1,571,496	\$ 146,603,653	\$ 104,525,424	\$ 31,844,962	\$ 129,109,691	\$ 701,155,806	