

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

	Year-To-Date Actuals (75% Elapsed)										% Actual to Budget	
	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
Revenues												
Tuition & fees, net	\$ 56,017,066	\$ 61,002,274	\$ -	\$ -	\$ 2,337,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,340,007	113%
Federal grants and contracts	7,070,468	84,743	-	-	2,422,815	-	-	-	-	-	2,507,558	35%
State grants and contracts	2,920,986	-	-	-	750,102	-	-	-	-	-	750,102	26%
Non-governmental grants and contracts	-	-	-	-	37,308	-	-	-	-	-	37,308	0%
Sales and services of educational enterprises	800,000	491,165	-	-	-	-	-	-	-	-	491,165	61%
Auxiliary enterprises	5,381,527	-	-	-	-	4,719,188	-	-	-	-	4,719,188	88%
Other operating revenue	600,000	573,307	-	-	-	-	-	-	-	-	573,307	96%
Total operating revenues	\$ 72,790,047	\$ 62,151,489	\$ -	\$ -	\$ 5,547,958	\$ 4,719,188	\$ -	\$ -	\$ -	\$ -	\$ 72,418,635	99%
Expenses												
Operating expenses												
Instruction	\$ 136,859,939	92,220,594	\$ 27,628	\$ -	\$ 6,508,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,757,037	72%
Public service	124,287	42,048	-	-	122,182	-	-	-	-	-	164,230	132%
Academic support	36,257,481	23,345,372	56,579	-	1,749,368	-	-	-	-	-	25,151,319	69%
Student services	27,792,346	17,385,222	-	-	1,273,616	-	-	-	-	-	18,658,838	67%
Institutional support	60,741,766	38,653,523	3,695	-	(9,171,489)	-	4,617	31,371	515	-	29,522,232	49%
Operation and maintenance of plant	169,968,531	19,199,960	-	-	-	-	-	-	-	-	19,199,960	11%
Scholarships	18,447,683	-	-	-	47,983,257	-	-	-	-	-	47,983,257	260%
Auxiliary enterprises	8,005,903	-	-	-	-	5,304,422	-	-	-	-	5,304,422	66%
Depreciation	31,720,583	-	-	-	-	-	-	-	-	17,650,760	17,650,760	56%
Total operating expenses	\$ 489,918,519	\$ 190,846,719	\$ 87,902	\$ -	\$ 48,465,749	\$ 5,304,422	\$ 4,617	\$ 31,371	\$ 515	\$ 17,650,760	\$ 262,392,055	54%
Operating income (loss)	\$ (417,128,472)	\$ (128,695,230)	\$ (87,902)	\$ -	\$ (42,917,791)	\$ (585,234)	\$ (4,617)	\$ (31,371)	\$ (515)	\$ (17,650,760)	\$ (189,973,420)	46%
Non-operating revenues (expenses)												
State appropriations	\$ 79,865,784	\$ 44,335,946	\$ -	\$ -	\$ 11,170,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,506,910	70%
Ad valorem taxes:												
Taxes for maintenance and operations	169,974,180	174,894,182	-	-	-	-	-	-	-	-	174,894,182	103%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	14,599,161	-	-	14,599,161	101%
Federal grants & contracts	31,236,610	51,548	-	-	40,471,191	-	-	-	-	-	40,522,739	130%
State grant & contracts	2,995,643	-	-	-	4,710,693	-	-	-	-	-	4,710,693	157%
Gifts	33,795	63,795	-	-	-	-	-	-	-	-	63,795	189%
Investment income, net	19,700,000	3,965,126	1,990,039	-	78,455	-	3,470,186	-	5,447,068	-	14,950,874	76%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(17,025,571)	-	-	(17,025,571)	63%
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)	\$ 270,497,496	\$ 223,310,597	\$ (19,009,961)	\$ -	\$ 56,431,303	\$ -	\$ 3,470,186	\$ -	\$ 3,020,658	\$ (84,522)	\$ 267,138,261	99%
Other changes												
Transfers in (out)	\$ (28,010,000)	\$ (401,734)	\$ -	\$ -	\$ -	\$ 401,734	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Reserves	5,876,778	-	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (22,133,222)	\$ (401,734)	\$ -	\$ -	\$ -	\$ 401,734	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (168,764,198)	\$ 94,213,633	\$ (19,097,863)	\$ -	\$ 13,513,512	\$ (183,500)	\$ 3,504,863	\$ (70,665)	\$ 3,020,143	\$ (17,735,282)	\$ 77,164,841	-46%
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 May 2026		\$ (20,780,512)	\$ 70,757,301	\$ 151,493,982	\$ 42,388,863	\$ 1,309,195	\$ 147,331,352	\$ 104,523,827	\$ 29,115,239	\$ 125,171,329	\$ 651,310,576	