Collin College
GASB Statement of Revenues, Expenses, Changes in Net Position
For the Period Ending
December 31, 2025

		Year-To-Date Actuals (33.3% Elapsed)									
	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	% Actual to Budget
Revenues											
Tuition & fees, net	$ 56,017,066	$ 59,724,812	$ -	$ 1,147,895	$ -	$ -	$ -	$ -	$ -	$ 60,872,707	109%
Federal grants and contracts	7,070,468	45,263	-	813,579	-	-	-	-	-	858,842	12%
State grants and contracts	2,698,509	-	-	437,945	-	-	-	-	-	437,945	16%
Non-governmental grants and contracts	-	-	-	90,877	-	-	-	-	-	90,877	0%
Sales and services of educational enterprises	800,000	201,721	-	-	-	-	-	-	-	201,721	25%
Auxiliary enterprises	5,381,527	-	-	-	2,851,178	-	-	-	-	2,851,178	53%
Other operating revenue	600,000	140,313	-	-	-	-	-	-	-	140,313	23%
Total operating revenues	$ 72,567,570	$ 60,112,109	$ -	$ 2,490,296	$ 2,851,178	$ -	$ -	$ -	$ -	$ 65,453,583	90%
Expenses											
Operating expenses											
Instruction	$ 136,520,834	43,082,247	$ -	$ 2,846,825	$ -	$ -	$ -	$ -	$ -	$ 45,929,072	34%
Public service	124,287	34,400	-	60,165	-	-	-	-	-	94,565	76%
Academic support	35,845,533	10,264,202	-	705,818	-	-	-	-	-	10,970,020	31%
Student services	27,607,223	7,696,521	-	624,881	-	-	-	-	-	8,321,402	30%
Institutional support	60,028,404	18,492,855	1,763	(4,048,325)	-	2,036	3,355	161	-	14,451,845	24%
Operation and maintenance of plant	165,438,270	8,469,650	-	-	-	-	-	-	-	8,469,650	5%
Scholarships	18,447,683	-	-	24,003,160	-	-	-	-	-	24,003,160	130%
Auxiliary enterprises	7,542,619	-	-	-	2,449,199	-	110	-	-	2,449,309	32%
Depreciation	31,720,583	-	-	-	-	-	-	-	7,817,016	7,817,016	25%
Total operating expenses	$ 483,275,436	$ 88,039,875	$ 1,763	$ 24,192,524	$ 2,449,199	$ 2,036	$ 3,465	$ 161	$ 7,817,016	$ 122,506,039	25%
Operating income (loss)	$ (410,707,866)	$ (27,927,766)	$ (1,763)	$ (21,702,228)	$ 401,979	$ (2,036)	$ (3,465)	$ (161)	$ (7,817,016)	$ (57,052,456)	14%
Non-operating revenues (expenses)											
State appropriations	$ 79,749,553	$ 29,149,528	$ -	$ 5,005,351	$ -	$ -	$ -	$ -	$ -	$ 34,154,879	43%
Ad valorem taxes:											
Taxes for maintenance and operations	148,974,180	3,793,609	-	-	-	-	-	-	-	3,793,609	3%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	2,078,891	-	2,078,891	14%
Federal grants & contracts	31,236,610	4,178	-	21,059,794	-	-	-	-	-	21,063,972	67%
State grant & contracts	2,995,643	-	-	1,418,086	-	-	-	-	-	1,418,086	47%
Gifts	-	30,000	-	-	-	-	-	-	-	30,000	0%
Investment income, net	19,700,000	456,017	1,106,806	39,310	-	1,756,224	-	2,682,627	-	6,040,984	31%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(7,566,920)	-	(7,566,920)	28%
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(4,500)	-	-	-	-	-	-	-	-	-	0%
Total non-operating revenues (expenses)	$ 270,347,470	$ 33,433,332	$ 1,106,806	$ 27,522,541	$ -	$ 1,756,224	$ -	$ (2,805,402)	$ -	$ 61,013,501	23%
Other changes											
Transfers in (out)	$ (28,010,000)	$ (203,344)	$ -	$ -	$ 203,344	$ -	$ -	$ -	$ -	$ -	0%
Reserves	13,128,914	-	-	-	-	-	-	-	-	-	0%
Total other changes	$ (14,881,086)	$ (203,344)	$ -	$ -	$ 203,344	$ -	$ -	$ -	$ -	$ -	0%
Increase (decrease) in net position	$ (155,241,482)	$ 5,302,222	$ 1,105,043	$ 5,820,313	$ 605,323	$ 1,754,188	$ (3,465)	$ (2,805,563)	$ (7,817,016)	$ 3,961,045	-3%
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 Dec 2025		$ 41,802,059	$ 90,960,207	$ 34,695,664	$ 2,098,018	$ 145,580,677	$ 104,591,027	$ 23,289,533	$ 135,089,595	$ 578,106,780	