

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

	Year-To-Date Actuals (41.7% 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	
Revenues											
Tuition & fees, net	\$ 56,017,066	\$ 63,257,745	\$ -	\$ 1,147,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,405,640	115%
Federal grants and contracts	7,070,468	48,009	-	1,103,426	-	-	-	-	-	1,151,435	16%
State grants and contracts	2,920,986	-	-	581,348	-	-	-	-	-	581,348	20%
Non-governmental grants and contracts	-	-	-	90,877	-	-	-	-	-	90,877	0%
Sales and services of educational enterprises	800,000	259,048	-	-	-	-	-	-	-	259,048	32%
Auxiliary enterprises	5,381,527	-	-	-	3,112,603	-	-	-	-	3,112,603	58%
Other operating revenue	600,000	184,847	-	-	-	-	-	-	-	184,847	31%
Total operating revenues	\$ 72,790,047	\$ 63,749,649	\$ -	\$ 2,923,546	\$ 3,112,603	\$ -	\$ -	\$ -	\$ -	\$ 69,785,798	96%
Expenses											
Operating expenses											
Instruction	\$ 136,850,293	49,761,362	\$ -	\$ 3,495,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,256,611	39%
Public service	124,287	42,031	-	60,469	-	-	-	-	-	102,500	82%
Academic support	35,889,071	12,709,717	-	875,252	-	-	-	-	-	13,584,969	38%
Student services	27,608,648	9,575,388	-	767,914	-	-	-	-	-	10,343,302	37%
Institutional support	60,607,316	17,808,400	4,402,148	(5,066,428)	-	2,551	4,052	231	-	17,150,954	28%
Operation and maintenance of plant	167,938,383	9,947,241	-	-	-	-	-	-	-	9,947,241	6%
Scholarships	18,447,683	-	-	24,531,581	-	-	-	-	-	24,531,581	133%
Auxiliary enterprises	7,542,873	-	-	-	2,868,773	-	-	-	-	2,868,773	38%
Depreciation	31,720,583	-	-	-	-	-	-	-	9,857,966	9,857,966	31%
Total operating expenses	\$ 486,729,137	\$ 99,844,139	\$ 4,402,148	\$ 24,664,037	\$ 2,868,773	\$ 2,551	\$ 4,052	\$ 231	\$ 9,857,966	\$ 141,643,897	29%
Operating income (loss)	\$ (413,939,090)	\$ (36,094,490)	\$ (4,402,148)	\$ (21,740,491)	\$ 243,830	\$ (2,551)	\$ (4,052)	\$ (231)	\$ (9,857,966)	\$ (71,858,099)	17%
Non-operating revenues (expenses)											
State appropriations	\$ 79,787,746	\$ 29,149,528	\$ -	\$ 6,115,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,264,533	44%
Ad valorem taxes:											
Taxes for maintenance and operations	169,974,180	114,343,776	-	-	-	-	-	-	-	114,343,776	67%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	9,532,504	-	9,532,504	66%
Federal grants & contracts	31,236,610	4,178	-	21,210,794	-	-	-	-	-	21,214,972	68%
State grant & contracts	2,995,643	-	-	1,602,586	-	-	-	-	-	1,602,586	53%
Gifts	-	30,000	-	-	-	-	-	-	-	30,000	0%
Investment income, net	19,700,000	1,094,699	1,305,798	46,772	-	2,134,103	-	3,300,151	-	7,881,523	40%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(9,458,650)	-	(9,458,650)	35%
Other non-operating revenues	75,000	-	-	-	-	-	-	-	-	-	0%
Other non-operating expenses	(21,004,500)	-	(21,000,000)	-	-	-	-	-	-	(21,000,000)	100%
Total non-operating revenues (expenses)	\$ 270,385,663	\$ 144,622,181	\$ (19,694,202)	\$ 28,975,157	\$ -	\$ 2,134,103	\$ -	\$ 3,374,005	\$ -	\$ 159,411,244	59%
Other changes											
Transfers in (out)	\$ (28,010,000)	\$ (235,848)	\$ -	\$ -	\$ 235,848	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Reserves	9,919,299	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (18,090,701)	\$ (235,848)	\$ -	\$ -	\$ 235,848	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (161,644,128)	\$ 108,291,843	\$ (24,096,350)	\$ 7,234,666	\$ 479,678	\$ 2,131,552	\$ (4,052)	\$ 3,373,774	\$ (9,857,966)	\$ 87,553,145	-54%
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 Jan 2026		\$ 144,791,680	\$ 65,758,814	\$ 36,110,017	\$ 1,972,373	\$ 145,958,041	\$ 104,590,440	\$ 29,468,870	\$ 133,048,645	\$ 661,698,880	