

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

Budget All Funds	Year-To-Date Actuals (66.7% 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	\$ 61,584,029	\$ -	\$ -	\$ 2,231,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,815,878	114%
Federal grants and contracts	7,070,468	62,401	-	-	2,069,702	-	-	-	-	-	2,132,103	30%
State grants and contracts	2,920,986	-	-	-	721,094	-	-	-	-	-	721,094	25%
Non-governmental grants and contracts	-	-	-	-	14,044	-	-	-	-	-	14,044	0%
Sales and services of educational enterprises	800,000	434,084	-	-	-	-	-	-	-	-	434,084	54%
Auxiliary enterprises	5,381,527	-	-	-	-	4,415,719	-	-	-	-	4,415,719	82%
Other operating revenue	600,000	558,418	-	-	-	-	-	-	-	-	558,418	93%
Total operating revenues	\$ 72,790,047	\$ 62,638,932	\$ -	\$ -	\$ 5,036,689	\$ 4,415,719	\$ -	\$ -	\$ -	\$ -	\$ 72,091,340	99%
Expenses												
Operating expenses												
Instruction	\$ 136,874,973	80,729,973	\$ 15,153	\$ -	\$ 5,765,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,510,467	63%
Public service	124,287	42,186	-	-	61,740	-	-	-	-	-	103,926	84%
Academic support	36,239,572	20,165,207	24,430	-	1,566,631	-	-	-	-	-	21,756,268	60%
Student services	27,792,346	15,440,779	-	-	1,134,512	-	-	-	-	-	16,575,291	60%
Institutional support	60,729,465	34,935,561	3,308	-	(8,116,532)	-	4,099	30,596	444	-	26,857,476	44%
Operation and maintenance of plant	169,283,498	17,577,031	-	-	-	-	-	-	-	-	17,577,031	10%
Scholarships	18,447,683	-	-	-	47,684,499	-	-	-	-	-	47,684,499	258%
Auxiliary enterprises	7,621,501	-	-	-	-	4,831,580	-	-	-	-	4,831,580	63%
Depreciation	31,720,583	-	-	-	-	-	-	-	-	15,673,992	15,673,992	49%
Total operating expenses	\$ 488,833,908	\$ 168,890,737	\$ 42,891	\$ -	\$ 48,096,191	\$ 4,831,580	\$ 4,099	\$ 30,596	\$ 444	\$ 15,673,992	\$ 237,570,530	49%
Operating income (loss)	\$ (416,043,861)	\$ (106,251,805)	\$ (42,891)	\$ -	\$ (43,059,502)	\$ (415,861)	\$ (4,099)	\$ (30,596)	\$ (444)	\$ (15,673,992)	\$ (165,479,190)	40%
Non-operating revenues (expenses)												
State appropriations	\$ 79,865,784	\$ 44,229,840	\$ -	\$ -	\$ 9,969,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,198,867	68%
Ad valorem taxes:												
Taxes for maintenance and operations	169,974,180	175,082,981	-	-	-	-	-	-	-	-	175,082,981	103%
Taxes for general obligation bonds	14,497,747	-	-	-	-	-	-	14,588,984	-	-	14,588,984	101%
Federal grants & contracts	31,236,610	51,548	-	-	40,371,322	-	-	-	-	-	40,422,870	129%
State grant & contracts	2,995,643	-	-	-	4,607,193	-	-	-	-	-	4,607,193	154%
Gifts	32,520	61,770	-	-	-	-	-	-	-	-	61,770	190%
Investment income, net	19,700,000	3,197,513	1,795,106	-	70,273	-	3,107,816	-	5,006,797	-	13,177,505	67%
Interest on capital related debt	(26,876,763)	-	-	-	-	-	-	(15,133,840)	-	-	(15,133,840)	56%
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)	\$ 270,496,221	\$ 222,623,652	\$ (19,204,894)	\$ -	\$ 55,017,815	\$ -	\$ 3,107,816	\$ -	\$ 4,461,941	\$ (84,522)	\$ 265,921,808	98%
Other changes												
Transfers in (out)	\$ (28,010,000)	\$ (363,163)	\$ -	\$ -	\$ -	\$ 363,163	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Reserves	7,104,827	-	-	-	-	-	-	-	-	-	-	0%
Total other changes	\$ (20,905,173)	\$ (363,163)	\$ -	\$ -	\$ -	\$ 363,163	\$ 39,294	\$ (39,294)	\$ -	\$ -	\$ -	0%
Increase (decrease) in net position	\$ (166,452,813)	\$ 116,008,684	\$ (19,247,785)	\$ -	\$ 11,958,313	\$ (52,698)	\$ 3,143,011	\$ (69,890)	\$ 4,461,497	\$ (15,758,514)	\$ 100,442,618	-60%
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 Apr 2026		\$ 1,014,539	\$ 70,607,379	\$ 151,493,982	\$ 40,833,664	\$ 1,439,997	\$ 146,969,500	\$ 104,524,602	\$ 30,556,593	\$ 127,148,097	\$ 674,588,353	