

Collin College
Statement of Net Position
November 2025

Ledger Account	December 31, 2025	December 31, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 131,864,488	\$ 249,825,289
Restricted Cash & Cash Equivalents	66,337,256	26,094,702
Short-term Investments	33,714,507	187,080,023
Restricted Short-term Investments	145,888,454	4,955,500
Accounts Receivable, Net of Allowance	27,077,733	19,920,069
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	127,906	70,524
Noncurrent Assets		
Long-term Investments	128,089,165	162,185,112
Restricted Long-term Investments	10,016,339	-
Lease Receivable	586,365	646,944
Plant & Equipment, Net	888,712,159	820,209,396
Total Assets	\$ 1,432,975,937	\$ 1,471,684,329
Deferred Outflows		
Deferred Outflows - Pension	17,377,584	30,264,099
Deferred Outflows - OPEB	15,805,229	20,726,322
Total Deferred Outflows	\$ 33,182,813	\$ 50,990,421
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	5,353,161	2,970,478
Accrued Interest	10,252,374	7,525,226
Funds Held for Others	453,846	447,614
Unearned Revenue	1,660,681	1,480,571
Rebatable Arbitrage Liability - Current Portion	-	1,537,264
Compensable Absences - Current Portion	302,223	355,474
Lease and SBITA Liabilities - Current Portion	4,203,580	3,767,974
Bonds Payable - Current Portion	28,010,000	21,615,000
OPEB Liability - Current Portion	2,577,146	2,580,438
Noncurrent Liabilities		
Rebatable Arbitrage Liability	1,206,101	-
Compensable Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	100,933
Lease and SBITA Liabilities	7,972,011	8,944,495
Net Pension Liability	59,405,423	65,943,440
Net OPEB Liability	88,211,797	89,672,303
Bonds Payable	642,099,719	673,980,442
Total Liabilities	\$ 854,000,026	\$ 882,804,601
Deferred Inflows		
Deferred Inflows - Pension	1,183,567	2,717,438
Deferred Inflows - OPEB	30,953,089	31,251,894
Deferred Inflows - Leases	605,287	688,171
Deferred Inflows - Donated Asset	1,310,000	-
Total Deferred Inflows	\$ 34,051,943	\$ 34,657,503
Total Net Assets	\$ 578,106,780	\$ 605,212,645