

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 |