

Collin College
Statement of Net Position
July 2026

Ledger Account	July 31, 2026	July 31, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 135,274,011	\$ 170,337,719
Restricted Cash & Cash Equivalents	44,020,858	95,539,598
Short-term Investments	149,565,893	120,527,907
Restricted Short-term Investments	106,013,348	102,256,812
Accounts Receivable, Net of Allowance	29,547,855	23,934,470
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	626,754	314,383
Noncurrent Assets		
Long-term Investments	94,358,903	108,028,756
Restricted Long-term Investments	10,028,506	47,023,035
Lease Receivable	586,365	646,944
Plant & Equipment, Net	948,311,698	835,988,585
Total Assets	\$ 1,518,895,754	\$ 1,505,294,981
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	18,932,665	5,544,111
Accrued Interest	12,463,125	14,528,175
Funds Held for Others	494,870	459,185
Unearned Revenue	31,554,793	27,488,819
Rebatable Arbitrage Liability - Current Portion	-	-
Compensated 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	-
Compensated Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	12,617
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	639,866,572	671,704,824
Total Liabilities	\$ 897,492,271	\$ 914,499,804
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	\$ 620,534,353	\$ 607,128,095