Collin College
Statement of Net Position
September 2026

Ledger Account	September 30, 2026	September 30, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	$ 66,182,809	$ 106,851,615
Restricted Cash & Cash Equivalents	13,167,586	62,547,305
Short-term Investments	222,117,986	120,628,715
Restricted Short-term Investments	63,717,717	124,721,073
Accounts Receivable, Net of Allowance	40,157,757	40,361,000
Taxes Receivables, Net of Allowance	561,564	561,564
Prepaid Expenses	125,545	2,300
Noncurrent Assets		
Long-term Investments	59,852,956	108,252,748
Restricted Long-term Investments	-	10,011,496
Lease Receivable	586,365	586,365
Plant & Equipment, Net	971,653,522	859,313,678
Total Assets	**$ 1,438,123,807**	**$ 1,433,837,859**
Deferred Outflows		
Deferred Outflows - Pension	17,377,584	17,377,584
Deferred Outflows - OPEB	15,805,229	15,805,229
Total Deferred Outflows	**$ 33,182,813**	**$ 33,182,813**
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	20,033,766	9,092,455
Accrued Interest	3,445,059	1,409,370
Funds Held for Others	486,925	441,664
Unearned Revenue	4,707,615	1,674,949
Compensated Absences - Current Portion	302,223	302,223
Lease and SBITA Liabilities - Current Portion	4,203,580	4,203,580
Bonds Payable - Current Portion	29,405,000	28,010,000
OPEB Liability - Current Portion	2,577,146	2,577,146
Noncurrent Liabilities		
Rebatable Arbitrage Liability	1,206,101	-
Compensated Absences	2,291,965	2,291,965
Lease and SBITA Liabilities	7,972,011	7,972,011
Net Pension Liability	59,405,423	59,405,423
Net OPEB Liability	88,211,797	88,211,797
Bonds Payable	609,823,530	643,375,803
Total Liabilities	**$ 834,072,141**	**$ 848,968,386**
Deferred Inflows		
Deferred Inflows - Pension	1,183,567	1,183,567
Deferred Inflows - OPEB	30,953,089	30,953,089
Deferred Inflows - Leases	605,287	605,287
Deferred Inflows - Donated Asset	1,310,000	-
Total Deferred Inflows	**$ 34,051,943**	**$ 32,741,943**
Total Net Assets	**$ 603,182,536**	**$ 585,310,343**