

**Collin College**  
**Statement of Net Position**  
**January 2025**

Ledger Account	January 31, 2025	January 31, 2024
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 285,926,767	\$ 182,172,559
Restricted Cash & Cash Equivalents	31,528,342	34,130,814
Short-term Investments	187,272,172	147,773,859
Restricted Short-term Investments	4,955,500	14,773
Accounts Receivable, Net of Allowance	23,542,012	27,467,162
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	125,608	24,850
<b>Noncurrent Assets</b>		
Long-term Investments	162,302,888	110,417,291
Lease Receivable	646,944	740,392
Plant & Equipment, Net	819,977,937	832,344,304
<b>Total Assets</b>	<b>\$ 1,516,974,942</b>	<b>\$ 1,335,694,268</b>
<b>Deferred Outflows</b>		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
<b>Total Deferred Outflows</b>	<b>\$ 50,990,421</b>	<b>\$ 66,352,401</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	3,245,110	17,590,122
Accrued Interest	10,484,645	9,651,134
Funds Held for Others	456,385	474,915
Unearned Revenue	1,651,391	1,658,542
Rebatable Arbitrage Liability	1,537,264	-
Accrued Compensable Absences - Current Portion	355,474	419,404
Lease and SBITA Liabilities - Current Portion	3,767,974	3,868,940
Bonds Payable - Current Portion	21,615,000	20,485,000
OPEB Liability - Current Portion	2,580,438	2,486,437
<b>Noncurrent Liabilities</b>		
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	88,317	-
Lease and SBITA Liabilities	8,944,495	10,876,600
Net Pension Liability	65,943,440	57,614,710
Net OPEB Liability	89,672,303	93,153,606
Bonds Payable	673,618,950	513,122,231
<b>Total Liabilities</b>	<b>\$ 885,844,135</b>	<b>\$ 733,267,299</b>
<b>Deferred Inflows</b>		
Deferred Inflows - Pension	2,717,438	3,931,695
Deferred Inflows - OPEB	31,251,894	32,580,802
Deferred Inflows - Leases	688,171	817,287
<b>Total Deferred Inflows</b>	<b>\$ 34,657,503</b>	<b>\$ 37,329,784</b>
<b>Total Net Assets</b>	<b>\$ 647,463,725</b>	<b>\$ 631,449,586</b>