

**Collin College**  
**Statement of Net Position**  
**April 2024**

Ledger Account	April 30, 2024	April 30, 2023
<b>Assets</b>		
<b>Current Assets</b>		
Accounts Receivable	17,068,336	18,857,316
Cash & Cash Equivalents	193,397,945	301,714,670
Prepaid Expenses	157,886	1,492,399
Restricted Short-term Investments	14,568,093	-
Unrestricted Short-term Investments	144,488,863	50,322,768
<b>Noncurrent Assets</b>		
Right of Use Asset	15,523,483	15,573,150
Long-term Investments	119,151,322	102,800,529
Lease Receivable	740,392	807,160
Plant & Equipment	813,253,431	825,674,123
<b>Total Assets</b>	<b>\$ 1,318,349,751</b>	<b>\$ 1,317,242,115</b>
<b>Deferred Outflows</b>		
Deferred Outflows - OPEB	34,968,451	51,701,661
Deferred Outflows - Pension	31,383,950	22,644,701
<b>Total Deferred Outflows</b>	<b>\$ 66,352,401</b>	<b>\$ 74,346,362</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Operating Lease Liabilities - Current	3,868,940	3,353,629
Accounts Payable	1,371,055	5,690,865
Accrued Interest	4,560,345	3,905,081
Accrued Vacation - Current	419,404	479,260
Bonds Payable - Current	20,485,000	18,215,000
Clearing Payables	(6,750)	112,796
Deferred Income	7,865,207	11,251,824
Funds Held for Others	481,584	496,589
OPEB Liability - Current	2,486,437	2,398,482
Other Accrued Liabilities - Current	-	2,609
Other Liabilities - Current	(715)	7,205
<b>Noncurrent Liabilities</b>		
Operating Lease Liabilities - Noncurrent	10,876,600	11,563,061
Accrued Vacation - Noncurrent	1,865,657	1,582,934
Deferred Compensation Liability	-	-
Bonds Payable - Noncurrent	512,292,581	538,308,582
OPEB Liability - Noncurrent	93,153,606	114,306,618
Pension Liability	57,614,710	23,461,964
<b>Total Liabilities</b>	<b>\$ 717,333,661</b>	<b>\$ 735,136,499</b>
<b>Deferred Inflows</b>		
Deferred Inflows - Lease Receivable	817,287	906,775
Deferred Inflows - OPEB	32,580,802	15,860,983
Deferred Inflows - Pension	3,931,695	25,156,088
<b>Total Deferred Inflows</b>	<b>\$ 37,329,784</b>	<b>\$ 41,923,846</b>
<b>Total Net Assets</b>	<b>\$ 630,038,707</b>	<b>\$ 614,528,132</b>