

Collin College
Statement of Net Position
October 2025

Ledger Account	October 31, 2025	October 31, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 164,181,187	\$ 165,063,612
Restricted Cash & Cash Equivalents	56,457,005	21,540,626
Short-term Investments	87,683,613	86,914,548
Restricted Short-term Investments	125,794,205	4,955,500
Accounts Receivable, Net of Allowance	31,158,472	44,893,638
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	41,200	40,527
Noncurrent Assets		
Long-term Investments	108,245,612	103,452,717
Restricted Long-term Investments	10,013,128	-
Lease Receivable	586,365	646,944
Plant & Equipment, Net	874,473,213	822,826,640
Total Assets	\$ 1,459,195,564	\$ 1,251,031,522
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	10,966,502	5,323,899
Accrued Interest	5,830,872	4,302,075
Funds Held for Others	445,565	458,357
Unearned Revenue	1,502,840	1,169,815
Rebatable Arbitrage Liability	-	1,537,264
Accrued 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		
Accrued Compensable Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	151,400
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	642,737,761	489,018,281
Total Liabilities	\$ 854,457,685	\$ 696,723,165
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
Total Deferred Inflows	\$ 32,741,943	\$ 34,657,503
Total Net Assets	\$ 605,178,749	\$ 570,641,275