

Collin College
Statement of Net Position
November 2025

Ledger Account	November 30, 2025	November 30, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 135,585,747	\$ 341,870,941
Restricted Cash & Cash Equivalents	56,637,381	23,819,492
Short-term Investments	77,698,574	95,044,106
Restricted Short-term Investments	125,909,963	4,955,500
Accounts Receivable, Net of Allowance	39,141,805	46,869,435
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	139,226	30,367
Noncurrent Assets		
Long-term Investments	108,293,450	85,442,403
Restricted Long-term Investments	10,014,707	-
Lease Receivable	586,365	646,944
Plant & Equipment, Net	880,570,456	821,860,705
Total Assets	\$ 1,435,139,240	\$ 1,421,236,664
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	7,773,215	2,248,178
Accrued Interest	8,041,623	5,913,651
Funds Held for Others	451,884	442,980
Unearned Revenue	1,942,528	1,156,416
Rebatable Arbitrage Liability - Current Portion	-	1,537,264
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	800,299,936	840,813,730
Rebatable Arbitrage Liability	-	-
Compensated Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	113,550
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	642,418,740	674,256,992
Total Liabilities	\$ 853,602,135	\$ 880,431,104
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	\$ 580,667,974	\$ 557,138,477