

Collin College
Statement of Net Position
September 2025

Ledger Account	September 30, 2025	September 30, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 106,847,845	\$ 99,124,647
Restricted Cash & Cash Equivalents	62,547,305	42,027,804
Short-term Investments	120,628,715	121,649,047
Restricted Short-term Investments	124,721,073	4,955,500
Accounts Receivable, Net of Allowance	38,412,024	32,205,644
Taxes Receivables, Net of Allowance	696,770	696,770
Prepaid Expenses	2,300	28,850
Noncurrent Assets		
Long-term Investments	108,252,748	104,338,622
Restricted Long-term Investments	10,011,496	-
Lease Receivable	586,365	646,944
Plant & Equipment, Net	858,729,665	823,816,071
Total Assets	\$ 1,431,436,305	\$ 1,229,489,899
Deferred Outflows		
Deferred Outflows - Pension	30,264,099	30,264,099
Deferred Outflows - OPEB	20,726,322	20,726,322
Total Deferred Outflows	\$ 50,990,421	\$ 50,990,421
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	9,104,436	5,283,561
Accrued Interest	1,408,251	2,690,500
Funds Held for Others	441,664	443,910
Unearned Revenue	1,674,132	1,454,843
Rebatable Arbitrage Liability	-	1,537,264
Accrued Compensable Absences - Current Portion	355,474	355,474
Lease and SBITA Liabilities - Current Portion	4,208,660	3,767,974
Bonds Payable - Current Portion	28,010,000	21,615,000
OPEB Liability - Current Portion	2,580,438	2,580,438
Noncurrent Liabilities		
Accrued Compensable Absences	1,882,950	1,882,950
Deferred Compensation Liability	-	-
Lease and SBITA Liabilities	8,000,696	8,944,495
Net Pension Liability	65,943,440	65,943,440
Net OPEB Liability	89,672,303	89,672,303
Bonds Payable	643,375,803	489,294,831
Total Liabilities	\$ 856,658,246	\$ 695,466,982
Deferred Inflows		
Deferred Inflows - Pension	2,717,438	2,717,438
Deferred Inflows - OPEB	31,251,894	31,251,894
Deferred Inflows - Leases	605,287	688,171
Total Deferred Inflows	\$ 34,574,619	\$ 34,657,503
Total Net Assets	\$ 591,193,861	\$ 550,355,835