

Collin College
Statement of Net Position
February 2025

Ledger Account	February 28, 2025	February 28, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 263,523,284	\$ 202,524,183
Restricted Cash & Cash Equivalents	74,468,447	30,817,756
Short-term Investments	120,276,695	138,113,951
Restricted Short-term Investments	107,016,761	19,430
Accounts Receivable, Net of Allowance	21,303,775	29,178,570
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	134,662	87,495
Noncurrent Assets		
Long-term Investments	95,746,929	109,658,219
Restricted Long-term Investments	47,028,699	-
Lease Receivable	646,944	740,392
Plant & Equipment, Net	820,560,310	831,219,773
Total Assets	\$ 1,551,403,276	\$ 1,342,968,035
Deferred Outflows		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
Total Deferred Outflows	\$ 50,990,421	\$ 66,352,401
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	4,014,655	2,235,067
Accrued Interest	3,100,689	1,166,486
Funds Held for Others	441,237	469,157
Unearned Revenue	1,379,792	1,438,689
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
Noncurrent Liabilities		
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	75,700	-
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	673,299,929	512,845,681
Total Liabilities	\$ 878,611,340	\$ 708,925,434
Deferred Inflows		
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
Total Deferred Inflows	\$ 34,657,503	\$ 37,329,784
Total Net Assets	\$ 689,124,854	\$ 663,065,217