

Collin College
Statement of Net Position
July 2025

Ledger Account	July 31, 2025	July 31, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 170,337,719	\$ 138,270,075
Restricted Cash & Cash Equivalents	95,539,598	69,781,446
Short-term Investments	120,527,907	145,786,799
Restricted Short-term Investments	102,256,812	-
Accounts Receivable, Net of Allowance	23,934,845	19,753,609
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	314,383	449,361
Noncurrent Assets		
Long-term Investments	108,028,756	93,641,587
Restricted Long-term Investments	47,023,035	-
Lease Receivable	646,944	740,392
Plant & Equipment, Net	836,022,506	828,023,167
Total Assets	\$ 1,505,329,277	\$ 1,297,054,702
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	5,541,702	2,158,506
Accrued Interest	14,528,175	9,651,134
Funds Held for Others	459,185	431,248
Unearned Revenue	27,488,819	25,176,074
Rebatable Arbitrage Liability	-	-
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	12,617	-
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	671,704,824	511,462,931
Total Liabilities	\$ 914,497,395	\$ 739,650,248
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	\$ 607,164,800	\$ 586,427,071