

Collin College
Statement of Net Position
January 2026

Ledger Account	January 31, 2026	January 31, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 202,436,390	\$ 285,926,767
Restricted Cash & Cash Equivalents	47,923,819	31,528,342
Short-term Investments	33,772,481	187,272,172
Restricted Short-term Investments	165,026,778	4,955,500
Accounts Receivable, Net of Allowance	28,746,906	23,541,637
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	276,911	125,608
Noncurrent Assets		
Long-term Investments	127,999,829	162,302,888
Restricted Long-term Investments	10,018,625	-
Lease Receivable	586,365	646,944
Plant & Equipment, Net	902,209,222	819,977,937
Total Assets	\$ 1,519,558,890	\$ 1,516,974,567
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	6,761,354	3,247,519
Accrued Interest	12,463,125	10,484,645
Funds Held for Others	505,868	456,385
Unearned Revenue	1,299,589	1,651,391
Rebatable Arbitrage Liability - Current Portion	-	1,537,264
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		
Rebatable Arbitrage Liability	1,206,101	-
Compensable Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	88,317
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	641,780,698	673,618,950
Total Liabilities	\$ 856,990,880	\$ 885,846,544
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	\$ 661,698,880	\$ 647,460,941