

Collin College
Statement of Net Position
March 2026

Ledger Account	March 31, 2026	March 31, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 247,744,791	\$ 246,027,760
Restricted Cash & Cash Equivalents	50,068,346	88,414,962
Short-term Investments	46,702,579	113,092,099
Restricted Short-term Investments	144,121,831	111,995,825
Accounts Receivable, Net of Allowance	33,953,456	24,845,193
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	243,795	164,566
Noncurrent Assets		
Long-term Investments	94,722,971	88,313,736
Restricted Long-term Investments	10,022,976	47,028,699
Lease Receivable	586,365	646,944
Plant & Equipment, Net	921,468,315	825,784,286
Total Assets	\$ 1,550,196,988	\$ 1,547,010,840
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	7,423,157	11,300,107
Accrued Interest	3,620,121	5,386,186
Funds Held for Others	522,772	447,765
Unearned Revenue	1,283,101	2,119,176
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		
Rebatable Arbitrage Liability	1,206,101	-
Compensated Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	63,083
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	641,142,656	672,980,908
Total Liabilities	\$ 848,172,052	\$ 888,596,562
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	\$ 701,155,806	\$ 674,747,195