

**Collin College**  
**Statement of Net Position**  
**June 2025**

<b>Ledger Account</b>	<b>June 30, 2025</b>	<b>June 30, 2024</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 184,021,802	\$ 162,578,526
Restricted Cash & Cash Equivalents	79,747,404	47,229,698
Short-term Investments	125,420,152	145,915,801
Restricted Short-term Investments	102,078,085	-
Accounts Receivable, Net of Allowance	25,408,583	20,455,763
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	314,383	395,266
<b>Noncurrent Assets</b>		
Long-term Investments	103,525,104	97,947,174
Restricted Long-term Investments	47,024,474	-
Lease Receivable	646,944	740,392
Plant & Equipment, Net	833,428,834	828,869,638
<b>Total Assets</b>	<b>\$ 1,502,312,537</b>	<b>\$ 1,304,740,524</b>
<b>Deferred Outflows</b>		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
<b>Total Deferred Outflows</b>	<b>\$ 50,990,421</b>	<b>\$ 66,352,401</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	5,310,134	2,372,910
Accrued Interest	12,242,677	7,954,205
Funds Held for Others	497,212	462,567
Unearned Revenue	20,865,799	15,345,550
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
<b>Noncurrent Liabilities</b>		
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	25,233	-
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	672,023,845	511,739,481
<b>Total Liabilities</b>	<b>\$ 905,726,973</b>	<b>\$ 728,645,067</b>
<b>Deferred Inflows</b>		
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
<b>Total Deferred Inflows</b>	<b>\$ 34,657,503</b>	<b>\$ 37,329,784</b>
<b>Total Net Assets</b>	<b>\$ 612,918,481</b>	<b>\$ 605,118,074</b>