

**Collin College**  
**Statement of Net Position**  
**March 2024**

Ledger Account	March 31, 2024	March 31, 2023
<b>Assets</b>		
<b>Current Assets</b>		
Accounts Receivable	11,418,552	37,890,130
Cash & Cash Equivalents	209,209,179	268,004,130
Prepaid Expenses	116,373	1,458,960
Restricted Short-term Investments	14,563,275	-
Unrestricted Short-term Investments	154,750,509	70,203,506
<b>Noncurrent Assets</b>		
Right of Use Asset	15,523,483	15,573,150
Long-term Investments	109,684,118	102,747,972
Lease Receivable	740,392	807,160
Plant & Equipment	814,520,859	825,060,980
<b>Total Assets</b>	<b>\$ 1,330,526,740</b>	<b>\$ 1,321,745,988</b>
<b>Deferred Outflows</b>		
Deferred Outflows - OPEB	34,968,451	51,701,661
Deferred Outflows - Pension	31,383,950	22,644,701
<b>Total Deferred Outflows</b>	<b>\$ 66,352,401</b>	<b>\$ 74,346,362</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Operating Lease Liabilities - Current	3,868,940	3,353,629
Accounts Payable	2,808,019	4,972,357
Accrued Interest	2,863,416	2,132,256
Accrued Vacation - Current	419,404	479,260
Bonds Payable - Current	20,485,000	18,215,000
Clearing Payables	(68,579)	61,636
Deferred Income	1,291,873	6,789,933
Funds Held for Others	441,719	461,860
OPEB Liability - Current	2,486,437	2,398,482
Other Accrued Liabilities - Current	-	10,651
Other Liabilities - Current	715	9,460
<b>Noncurrent Liabilities</b>		
Operating Lease Liabilities - Noncurrent	10,876,600	11,563,061
Accrued Vacation - Noncurrent	1,865,657	1,582,934
Bonds Payable - Noncurrent	512,569,131	538,308,582
OPEB Liability - Noncurrent	93,153,606	114,306,618
Pension Liability	57,614,710	23,461,964
<b>Total Liabilities</b>	<b>\$ 710,676,648</b>	<b>\$ 728,107,683</b>
<b>Deferred Inflows</b>		
Deferred Inflows - Lease Receivable	817,287	906,775
Deferred Inflows - OPEB	32,580,802	15,860,983
Deferred Inflows - Pension	3,931,695	25,156,088
<b>Total Deferred Inflows</b>	<b>\$ 37,329,784</b>	<b>\$ 41,923,846</b>
<b>Total Net Assets</b>	<b>\$ 648,872,709</b>	<b>\$ 626,060,821</b>