

Collin College
Statement of Net Position
June 2026

Ledger Account	June 30, 2026	June 30, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 119,310,193	\$ 184,021,802
Restricted Cash & Cash Equivalents	57,291,683	79,747,404
Short-term Investments	129,127,431	125,420,152
Restricted Short-term Investments	139,315,774	102,078,085
Accounts Receivable, Net of Allowance	35,994,552	25,408,208
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	494,758	314,383
Noncurrent Assets		
Long-term Investments	94,429,752	103,525,104
Restricted Long-term Investments	10,028,506	47,024,474
Lease Receivable	586,365	646,944
Plant & Equipment, Net	944,474,527	833,428,834
Total Assets	\$ 1,531,615,104	\$ 1,502,312,162
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	18,241,724	5,312,543
Accrued Interest	10,252,374	12,242,677
Funds Held for Others	517,435	497,212
Unearned Revenue	23,045,770	20,865,799
Rebatable Arbitrage Liability - Current Portion	-	-
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	-	25,233
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	640,185,593	672,023,845
Total Liabilities	\$ 886,423,142	\$ 905,729,382
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	\$ 644,322,831	\$ 612,915,697