

Collin College
Statement of Net Position
March 2025

Ledger Account	March 31, 2025	March 31, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 246,027,760	\$ 184,575,622
Restricted Cash & Cash Equivalents	88,414,962	24,614,278
Short-term Investments	113,092,099	154,750,509
Restricted Short-term Investments	111,995,825	14,563,275
Accounts Receivable, Net of Allowance	24,845,568	10,811,447
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	164,566	116,373
Noncurrent Assets		
Long-term Investments	88,313,736	109,684,118
Restricted Long-term Investments	47,028,699	-
Lease Receivable	646,944	740,392
Plant & Equipment, Net	825,784,286	829,850,881
Total Assets	\$ 1,547,011,215	\$ 1,330,315,160
Deferred Outflows		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
Total Deferred Outflows	\$ 50,990,421	\$ 66,352,401
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	11,297,698	2,742,339
Accrued Interest	5,386,186	2,863,416
Funds Held for Others	447,765	441,719
Unearned Revenue	2,119,176	1,291,873
Rebatable Arbitrage Liability	1,537,264	-
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
Noncurrent Liabilities	839,487,179	676,079,705
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	63,083	-
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	672,980,908	512,569,131
Total Liabilities	\$ 888,594,153	\$ 710,678,832
Deferred Inflows		
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
Total Deferred Inflows	\$ 34,657,503	\$ 37,329,784
Total Net Assets	\$ 674,749,979	\$ 648,658,945