

Collin College
Statement of Net Position
May 2026

Ledger Account	May 31, 2026	May 31, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 272,388,311	\$ 199,595,854
Restricted Cash & Cash Equivalents	17,286,267	57,573,226
Short-term Investments	24,207,249	147,804,969
Restricted Short-term Investments	144,256,283	122,392,345
Accounts Receivable, Net of Allowance	32,213,874	24,234,602
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	424,361	290,146
Noncurrent Assets		
Long-term Investments	94,557,585	88,341,494
Restricted Long-term Investments	10,027,474	47,025,867
Lease Receivable	586,365	646,944
Plant & Equipment, Net	933,310,277	829,800,097
Total Assets	\$ 1,529,819,610	\$ 1,518,402,314
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	15,018,511	5,140,069
Accrued Interest	8,041,623	9,957,180
Funds Held for Others	542,388	545,181
Unearned Revenue	19,352,521	16,527,260
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	-	50,467
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	640,504,614	672,342,866
Total Liabilities	\$ 877,639,903	\$ 900,862,360
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	\$ 651,310,576	\$ 633,872,871