

Collin College
Statement of Net Position
May 2025

Ledger Account	May 31, 2025	May 31, 2024
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 199,595,854	\$ 157,453,736
Restricted Cash & Cash Equivalents	57,573,226	29,686,960
Short-term Investments	147,804,969	158,283,311
Restricted Short-term Investments	122,392,345	-
Accounts Receivable, Net of Allowance	24,234,977	15,073,458
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	290,146	317,729
Noncurrent Assets		
Long-term Investments	88,341,494	114,785,665
Restricted Long-term Investments	47,025,867	-
Lease Receivable	646,944	740,392
Plant & Equipment, Net	829,843,278	829,539,140
Total Assets	\$ 1,518,445,870	\$ 1,306,488,656
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	62,023,430	48,768,194
Accrued Interest	5,137,660	3,044,616
Funds Held for Others	9,957,180	6,257,275
Unearned Revenue	545,181	503,770
Rebatable Arbitrage Liability	16,527,260	11,702,752
Accrued Compensable Absences - Current Portion	1,537,264	-
Lease and SBITA Liabilities - Current Portion	355,474	419,404
Bonds Payable - Current Portion	3,767,974	3,868,940
OPEB Liability - Current Portion	21,615,000	20,485,000
Noncurrent Liabilities		
Accrued Compensable Absences	2,580,438	2,486,437
Deferred Compensation Liability	838,836,521	675,526,604
Lease and SBITA Liabilities	1,882,950	1,865,657
Net Pension Liability	50,467	-
Net OPEB Liability	8,944,495	10,876,600
Bonds Payable	65,943,440	57,614,710
Deferred Inflows - Pension	89,672,303	93,153,606
Deferred Inflows - OPEB	672,342,866	512,016,031
Deferred Inflows - Leases		
Total Liabilities	\$ 900,859,951	\$ 724,294,798
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	\$ 633,918,836	\$ 611,216,474