Collin College Statement of Net Position October 31

Assets Deli Deli Deli Current assets 5 453,264,737 \$ 300,450,622 Short term investments 57,313,496 68,850,007 Accounts receivable (net of allowance for bad debt) 9,305,731 6,301,407 Tax receivable (net of allowance for bad debt) 1,405,810 978,757 1nventories 209,783 50,719 Total current assets 521,514,980 376,635,890 376,635,890 376,635,890 Noncurrent assets 521,514,980 376,635,890 376,635,890 Noncurrent assets 51,275,656,934 901,831,982 376,635,890 Total assets \$ 1,275,656,934 \$ 901,831,982 Deferred outflows related to pensions \$ 22,543,879 \$ 17,383,822 Deferred outflows related to OPEB \$ 19,637,747 \$ 9,259,412 2,083,900 Accounts payable \$ 19,637,747 \$ 9,259,412 2,083,902 \$ 41,406,030 \$ 44,757,743 Liabilities \$ 1,275,656,934 \$ 901,831,982 \$ 10,637,747 \$ 9,259,412 \$ 26,86,012 \$ 27,144,163 2,083,902 </th <th></th> <th colspan="2">2021</th> <th colspan="2">2020</th>		2021		2020	
Cash and cash equivalents \$ 433.264,737 \$ 300,450,622 Short term investments 57,313,496 6,850,007 Accounts receivable (net of allowance for bad debt) 9,305,731 6,301,407 Tax receivable (net of allowance for bad debt) 1,405,810 978,757 Inventories 12,432 4,379 Prepaid expenses 209,783 50,719 Total current assets 521,514,980 376,635,890 Noncurrent assets 27,144,163 10,000,000 Capital assets, net 588,868,621 274,213,767 Total noncurrent assets 51,275,656,934 \$ 901,831,982 Deferred outflows related to pensions 5 22,543,879 \$ 17,383,822 Deferred outflows related to OPEB \$ 41,406,030 \$ 44,757,743 \$ 2,083,902 Current liabilities 6,710,587 4,046,377 \$ 4,046,379 \$ 2,259,412 Accrued liabilities 8,1599 473,568 0.02,012,800 9 473,568 Deferred outflows related to OPEB \$ 19,637,747 \$ 9,259,412 Accrued compensable absences payable 6,710,257 4,046,377	Assets		2021		2020
Short term investments 57,313,496 68,850,007 Accounts receivable (net of allowance for bad debt) 9,305,731 6,301,407 Tax receivable (net of allowance for bad debt) 1,405,810 978,757 Inventories 20,733 50,719 Propaid expenses 20,733 50,719 Total current assets 521,514,980 376,635,890 Noncurrent assets 27,144,163 10,000,000 Capital assets, net 138,129,170 240,982,324 Subject to depreciation 588,868,621 274,213,767 Total noncurrent assets 754,141,954 525,196,092 Total assets \$ 12,275,656,934 \$ 901,831,982 Deferred outflows related to pensions \$ \$ 22,543,879 \$ 17,383,822 Deferred outflows related to OPEB \$ 91,637,747 \$ 9,259,412 Accounts payable \$ 19,637,747 \$ 9,259,412 Account payable \$ 102,025 127,152 Bonds payable \$ 10,637,747 \$ <	Current assets				
Short term investments 57,313,496 68,850,007 Accounts receivable (net of allowance for bad debt) 9,305,731 6,301,407 Tax receivable (net of allowance for bad debt) 1,405,810 978,757 Inventories 20,733 50,719 Propaid expenses 20,733 50,719 Total current assets 521,514,980 376,635,890 Noncurrent assets 27,144,163 10,000,000 Capital assets, net 138,129,170 240,982,324 Subject to depreciation 588,868,621 274,213,767 Total noncurrent assets 754,141,954 525,196,092 Total assets \$ 12,275,656,934 \$ 901,831,982 Deferred outflows related to pensions \$ \$ 22,543,879 \$ 17,383,822 Deferred outflows related to OPEB \$ 91,637,747 \$ 9,259,412 Accounts payable \$ 19,637,747 \$ 9,259,412 Account payable \$ 102,025 127,152 Bonds payable \$ 10,637,747 \$ <	Cash and cash equivalents	\$	453,264,737	\$	300,450,622
Tax receivable (net of allowance for bad debt) 1,405,810 978,757 Inventories 15,423 4,379 Prepaid expenses 200,783 50,719 Total current assets 521,514,980 376,635,890 Noncurrent assets 27,144,163 10,000,000 Capital assets, net 27,144,163 10,000,000 Capital assets, net 27,144,163 10,000,000 Subject to depreciation 588,866,8621 274,213,767 Total assets \$1,275,656,934 \$901,831,982 Deferred outflows related to pensions \$22,543,879 \$17,383,822 Deferred outflows related to OPEB \$44,406,030 \$44,757,743 Liabilities \$22,543,879 \$17,383,822 Deferred outflows related to OPEB \$44,406,030 \$44,757,743 Liabilities \$2,71,44,163 2,083,902 Funds held for others \$15,99 \$47,358,822 Deferred outflows related to OPEB \$10,637,747 \$9,259,412 Accrued iabilities \$5,73,145 \$2,083,902 Funds held for others \$1,599 \$44,6377 Accrued compensable absences payable \$6,1	-				68,850,007
Inventories 15,423 4,379 Prepaid expenses 209,783 50,719 Total current assets 521,514,980 376,635,890 Noncurrent assets 27,144,163 10,000,000 Capital assets, net 138,129,170 240,982,324 Subject to depreciation 588,868,621 274,213,767 Total assets 754,141,954 525,196,092 Total assets \$1,227,5656,934 \$901,831,982 Deferred outflows related to pensions \$22,543,879 \$17,383,822 Deferred outflows related to OPEB \$41,406,030 \$44,757,743 Liabilities \$2,743,145 2,083,902 Current liabilities \$8,573,145 2,083,902 Accrued liabilities \$4,710,587 4,046,377 Accrued compensable absences payable 10,120,000 10,520,000 OPEB liability - current portion 10,120,000 10,520,000 OPEB liability 274,4367 4,046,877 Noncurrent liabilities 47,837,903 27,474,057 Noncurrent liabilities 6,710,587 4,046,843	Accounts receivable (net of allowance for bad debt)		9,305,731		6,301,407
Prepaid expenses 209,783 $50,719$ Total current assets 521,514,980 $376,635,890$ Noncurrent assets 27,144,163 $10,000,000$ Capital assets, net 21,314,980 $274,092,324$ Not subject to depreciation $588,868,621$ $274,213,767$ Total assets $51,275,656,934$ $901,831,982$ Deferred outflows related to pensions $52,2543,879$ $51,738,3822$ Deferred outflows related to OPEB $52,2543,879$ $51,738,3822$ Deferred outflows related to OPEB $52,2543,879$ $51,738,3822$ Deferred outflows related to OPEB $51,9637,747$ $9,259,412$ Accounts payable $8,731,445$ $2,083,902$ Funds held for others $81,599$ $43,568$ Unearned revenue $6,710,587$ $4,046,337$ Account payable absences payable $10,120,000$ $10,520,000$ OPEB liability $27,474,057$ $53,244,037$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $579,191,827$ $3346,876,083$	Tax receivable (net of allowance for bad debt)		1,405,810		978,757
Total current assets $521,514,980$ $376,635,890$ Noncurrent assets $27,144,163$ $10,000,000$ Capital assets, net $138,129,170$ $240,982,324$ Not subject to depreciation $138,129,170$ $240,982,324$ Subject to depreciation $754,141,954$ $522,51,96,092$ Total assets $$1,275,656,934$ $$901,831,982$ Deferred outflows related to pensions $$$22,543,879$ $$$17,383,822$ Deferred outflows related to OPEB $$$41,406,030$ $$$44,757,743$ Liabilities $$$2,53,160,020$ $$$44,757,743$ Current liabilities $$$8,1599$ $$$473,568$ Queenade revenue $$6,710,587$ $$$9,259,412$ Accrued liabilities $$$19,637,747$ $$$9,259,412$ Accrued compensable absences payable $$10,20,000$ $$10,520,000$ QPEB liability - current portion $$2,612,800$ $$27,474,057$ Noncurrent liabilities $$47,837,903$ $$27,474,057$ Noneurrent liabilities $$47,837,903$ $$27,474,057$ Noneurrent liabilities $$697,321,125$	Inventories		15,423		4,379
Noncurrent assets $27,144,163$ $10,000,000$ Capital assets, net $38,129,170$ $240,982,324$ Subject to depreciation $588,868,621$ $274,213,767$ Total noncurrent assets $754,141,954$ $525,196,092$ Total assets $$1,275,656,934$ $$901,831,982$ Deferred outflows related to pensions $$22,2543,879$ $$17,383,822$ Deferred outflows related to OPEB $$$41,406,030$ $$$44,757,743$ Liabilities $$$22,543,879$ $$$17,383,822$ Current liabilities $$$8,573,145$ $$2,083,902$ Funds held for others $81,599$ $473,568$ Unearned revenue $6,710,887$ $4,046,377$ Accrued compensable absences payable $102,025$ $127,152$ Bonds payable - current portion $26,646,040$ $35,204,032$ OPEB liability - current portion $26,646,040$ $35,204,032$ OPEB liability $79,824,497$ $64,546,843$ Bonds payable $579,101,827$ $$346,876,083$ Total unrent liabilities $$10,647,490$ $$3,3335,757$ Deferred inflows related to OPEB $$$10,647,490$ $$$3,3335,757$ Deferred inflows related to OPEB $$$10,647,490$ $$$3,3335,757$ Deferred inflows related to OPEB $$$2,53,66,761$ Net investment in capital assets $$$2,84,810,810$ $$$2,76,859,121$ Net investment in capital assets $$$2,84,810,810$ $$$2,76,859,121$ Net investment in capital assets $$$2,84,810,810$ $$$2,76,859,121$ Net investment in capital assets $$$2,87,$	Prepaid expenses		209,783		50,719
Long term investments $27,144,163$ $10,000,000$ Capital assets, net $138,129,170$ $240,982,324$ Subject to depreciation $588,868,621$ $274,213,767$ Total noncurrent assets $754,141,954$ $525,196,092$ Total assets $$1,275,656,934$ $$901,831,982$ Deferred outflows related to pensions $$22,543,879$ $$17,383,822$ Deferred outflows related to OPEB $$$41,406,030$ $$$44,757,743$ Liabilities Current liabilities $$$573,747$ $$$9,259,412$ Accrued liabilities $$$8,773,145$ $$2,083,902$ Funds held for others $$$81,599$ $$473,568$ Unearned revenue $6,710,587$ $$4,046,377$ Accrued compensable absences payable $100,2000$ $105,220,000$ OPEB liability - current portion $$2,612,800$ $$963,647$ Total current liabilities $$92,79,412$ $$36,646,040$ $$5,204,032$ Noncurrent liabilities $$92,72,71,72$ $$374,350,140$ $$25,356,761$ Noncurrent liabilities $$974,51,59,027$ $$3,335,757$	Total current assets		521,514,980		376,635,890
Long term investments $27,144,163$ $10,000,000$ Capital assets, net $138,129,170$ $240,982,324$ Subject to depreciation $588,868,621$ $274,213,767$ Total noncurrent assets $754,141,954$ $525,196,092$ Total assets $$1,275,656,934$ $$901,831,982$ Deferred outflows related to pensions $$22,543,879$ $$17,383,822$ Deferred outflows related to OPEB $$$41,406,030$ $$$44,757,743$ Liabilities Current liabilities $$$573,747$ $$$9,259,412$ Accrued liabilities $$$8,773,145$ $$2,083,902$ Funds held for others $$$81,599$ $$473,568$ Unearned revenue $6,710,587$ $$4,046,377$ Accrued compensable absences payable $100,2000$ $105,220,000$ OPEB liability - current portion $$2,612,800$ $$963,647$ Total current liabilities $$92,79,412$ $$36,646,040$ $$5,204,032$ Noncurrent liabilities $$92,72,71,72$ $$374,350,140$ $$25,356,761$ Noncurrent liabilities $$974,51,59,027$ $$3,335,757$	Noncurrent assets				
Capital assets, net 138,129,170 $240,982,324$ Subject to depreciation $138,129,170$ $240,982,324$ Total noncurrent assets $754,141,954$ $525,196,092$ Total assets $51,275,656,934$ $5901,831,982$ Deferred outflows related to pensions $52,2543,879$ $517,383,822$ Deferred outflows related to OPEB $541,406,030$ $544,757,743$ Liabilities $8,573,145$ $2,083,902$ Current liabilities $8,573,145$ $2,083,902$ Funds held for others $8,1599$ $473,568$ Unearned revenue $6,710,587$ $4,046,377$ Accrued compensable absences payable $10,120,000$ $10,520,000$ OPEB liability - current portion $2,612,800$ $963,647$ Total current liabilities $47,837,903$ $227,474,057$ Noncurrent liabilities $979,221,125$ $346,876,083$ Accrued compensable absences payable $1,658,761$ $1,157,375$ Pends heads $59,742,122$ $346,876,083$ Total liabilities $979,221,125$ $346,876,083$ Dorderred inflows related to pensions $9745,159,027$			27,144,163		10.000.000
Not subject to depreciation 138,129,170 240,982,324 Subject to depreciation $588,868,621$ $274,213,767$ Total anneurrent assets $51,275,656,934$ $525,196,092$ Total assets $$1,275,656,934$ $$901,831,982$ Deferred outflows related to pensions $$22,543,879$ $$17,383,822$ Deferred outflows related to OPEB $$344,757,743$ $$92,59,412$ Accounts payable $$8,573,145$ $$2,083,902$ Funds held for others $81,599$ $473,568$ Uncarned revenue $6,710,587$ $4,046,377$ Accound inabilities $81,599$ $473,568$ Uncarned revenue $6,710,587$ $4,046,377$ Noncurrent liabilities $47,837,903$ $227,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $67,710,587$ $4,646,373$ OPEB liability $92,59,412$ $36,646,040$ $35,204,032$ OPEB liability $79,824,497$ $64,546,843$ $579,19$	-		27,111,100		10,000,000
Subject to depreciation 588,868,621 274,213,767 Total noncurrent assets 754,141,954 525,196,092 Total assets \$ 1,275,656,934 \$ 901,831,982 Deferred outflows related to pensions \$ 22,543,879 \$ 17,383,822 Deferred outflows related to OPEB \$ 41,406,030 \$ 44,757,743 Liabilities \$ 22,543,879 \$ 17,383,822 Current liabilities \$ 44,757,743 \$ 9,259,412 Accounts payable \$ 19,637,747 \$ 9,259,412 Account payable \$ 19,637,747 \$ 9,259,412 Accrued liabilities $81,599$ $473,568$ Uncarned revenue $6,710,587$ $4,046,377$ Accrued compensable absences payable 102,025 127,152 Bonds payable - current portion $2,612,800$ 963,647 Total current liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $67,321,125$ $346,876,083$ OPEB liability $79,824,497$ $64,546,6403$ OPEB liabilitiy			138,129,170		240,982,324
Total noncurrent assets $754,141,954$ $525,196,092$ Total assets $$1,275,656,934$ $$901,831,982$ Deferred outflows related to pensions $$22,543,879$ $$17,383,822$ Deferred outflows related to OPEB $$$22,543,879$ $$$17,383,822$ Deferred outflows related to OPEB $$$22,543,879$ $$$17,383,822$ Liabilities $$$22,543,879$ $$$17,383,822$ Current liabilities $$$22,543,879$ $$$17,383,822$ Accounds payable $$$22,543,879$ $$$17,383,822$ Accounds payable $$$23,196,033$ $$$44,757,743$ Uncammed revenue $$$6,710,587$ $$4,046,377$ Accound compensable absences payable $$$10,2000$ $$$10,520,000$ OPEB liability - current portion $$$21,740,572$ $$$23,744,057$ Noncurrent liabilities $$$47,837,903$ $$$27,474,057$ Noncurrent liabilities $$$47,837,903$ $$$27,474,057$ Noncurrent liabilities $$$47,837,903$ $$$27,474,057$ Noncurrent liabilities $$$697,321,125$ $$$346,876,083$ Total current liabilities <	•				
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Deferred outflows related to pensions \overline{S} $22,543,879$ \overline{S} $17,383,822$ Deferred outflows related to OPEB \overline{S} $41,406,030$ \overline{S} $44,757,743$ Liabilities Current liabilities \overline{S} $19,637,747$ \overline{S} $9,259,412$ Accounts payable \overline{S} $19,637,747$ \overline{S} $9,259,412$ Accrued liabilities $8,573,145$ $2,083,902$ \overline{F} $4,046,377$ Macrued compensable absences payable $102,025$ $127,152$ $\overline{B},000$ $10520,000$ OPEB liability - current portion $10,120,000$ $10,520,000$ $963,647$ Total current liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $697,321,125$ $346,876,083$ OPEB liability $98,24,497$ $64,546,843$ Bonds payable $579,191,827$ $245,967,832$ Total noncurrent liabilities $5745,159,027$ $53,335,757$ Deferred inflows related to OPEB 5 $15,184,510$					
Deferred outflows related to OPEB \$ 41,406,030 \$ 44,757,743 Liabilities Current liabilities \$ 19,637,747 \$ 9,259,412 Accounts payable \$ 19,637,747 \$ 9,259,412 Accrued liabilities $8,573,145$ $2,083,902$ Funds held for others $8,15,99$ $473,568$ Uncarned revenue $6,710,587$ $4,046,377$ Accrued compensable absences payable $102,025$ $127,152$ Bonds payable - current portion $2,612,800$ $963,647$ Total current liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $46,640,40$ $35,204,032$ OPEB liability $79,824,497$ $64,546,843$ Bonds payable $579,191,827$ $245,967,832$ Total noncurrent liabilities $5745,159,027$ $53744,350,1400$ Deferred inflows related to pensions $5 15,184,510$ $5 25,356,761$ Net investment in capital assets $5 284,810,810$	Total assets	\$	1,275,656,934	\$	901,831,982
Liabilities Current liabilities Accounts payable \$ 19,637,747 \$ 9,259,412 Accounts payable 8,573,145 2,083,902 Funds held for others 81,599 473,568 Unearned revenue 6,710,587 4,046,377 Accrued compensable absences payable 102,025 127,152 Bonds payable - current portion 10,120,000 10,520,000 OPEB liability - current portion 2,612,800 963,647 Total current liabilities 47,837,903 27,474,057 Noncurrent liabilities 579,191,827 245,967,832 Total noncurrent liabilities 697,321,125 346,876,083 Total liabilities \$ 745,159,027 \$ 3,335,757 Deferred inflows related to pensions \$ 10,647,490 \$ 2,3356,761 Net investment in capital assets \$ 2	Deferred outflows related to pensions	\$	22,543,879	\$	17,383,822
Current liabilities\$ $19,637,747$ \$ $9,259,412$ Accounts payable $8,573,145$ $2,083,902$ Funds held for others $81,599$ $473,568$ Unearned revenue $6,710,587$ $4,046,377$ Accrued compensable absences payable $102,025$ $127,152$ Bonds payable - current portion $10,120,000$ $10,520,000$ OPEB liability - current portion $2,612,800$ $963,647$ Total current liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $6,710,122,000$ $10,520,000$ OPEB liability $36,646,040$ $35,204,032$ OPEB liability $36,646,040$ $35,204,032$ OPEB liability $697,321,125$ $346,876,832$ Total noncurrent liabilities $697,321,125$ $346,876,083$ Total liabilities $$745,159,027$ $$374,350,140$ Deferred inflows related to pensions $$10,647,490$ $$3,335,757$ Deferred inflows related to OPEB $$$15,184,510$ $$$25,356,761$ Net investment in capital assets $$$284,810,810$ $$$276,859,121$ Restricted for: $$29,262$ $9,237,407$ Expendable $$1,397,737$ $1,627,924$ Student aid/non-governmental grants and contracts $$1,397,737$ $1,627,924$ Reserve debt service $959,262$ $9,237,407$ Unrestricted $273,206,436$ $273,206,436$	Deferred outflows related to OPEB	\$	41,406,030	\$	44,757,743
Current liabilities\$ $19,637,747$ \$ $9,259,412$ Accounts payable $8,573,145$ $2,083,902$ Funds held for others $81,599$ $473,568$ Unearned revenue $6,710,587$ $4,046,377$ Accrued compensable absences payable $102,025$ $127,152$ Bonds payable - current portion $10,120,000$ $10,520,000$ OPEB liability - current portion $2,612,800$ $963,647$ Total current liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $47,837,903$ $27,474,057$ Noncurrent liabilities $6,710,122,000$ $10,520,000$ OPEB liability $36,646,040$ $35,204,032$ OPEB liability $36,646,040$ $35,204,032$ OPEB liability $697,321,125$ $346,876,832$ Total noncurrent liabilities $697,321,125$ $346,876,083$ Total liabilities $$745,159,027$ $$374,350,140$ Deferred inflows related to pensions $$10,647,490$ $$3,335,757$ Deferred inflows related to OPEB $$$15,184,510$ $$$25,356,761$ Net investment in capital assets $$$284,810,810$ $$$276,859,121$ Restricted for: $$29,262$ $9,237,407$ Expendable $$1,397,737$ $1,627,924$ Student aid/non-governmental grants and contracts $$1,397,737$ $1,627,924$ Reserve debt service $959,262$ $9,237,407$ Unrestricted $273,206,436$ $273,206,436$	* • • • • •				
Accounts payable \$ 19,637,747 \$ 9,259,412 Accrued liabilities 8,573,145 2,083,902 Funds held for others 81,599 473,568 Unearned revenue 6,710,587 4,046,377 Accrued compensable absences payable 102,025 127,152 Bonds payable - current portion 10,120,000 10,520,000 OPEB liability - current portion 2,612,800 963,647 Total current liabilities 47,837,903 27,474,057 Noncurrent liabilities 47,837,903 27,474,057 Noncurrent liabilities 36,646,040 35,204,032 OPEB liability 36,646,040 35,204,032 Deferred inflows related to pensions \$ 10,647,490 \$ 3,335,757 Deferred inflows related to OPEB \$ 15,184,510 \$ 25,356,761 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
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	Total net position	\$	568,615,815	\$	560,930,889