

**Collin College**  
**Statement of Net Position**  
**January 2026**

Ledger Account	February 28, 2026	February 28, 2025
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 230,609,920	\$ 263,523,284
Restricted Cash & Cash Equivalents	61,941,513	74,468,447
Short-term Investments	54,194,112	120,276,695
Restricted Short-term Investments	154,031,232	107,016,761
Accounts Receivable, Net of Allowance	40,182,635	21,303,400
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	200,672	134,662
<b>Noncurrent Assets</b>		
Long-term Investments	95,288,049	95,746,929
Restricted Long-term Investments	10,020,690	47,028,699
Lease Receivable	586,365	646,944
Plant & Equipment, Net	912,616,134	820,560,310
<b>Total Assets</b>	<b>\$ 1,560,232,886</b>	<b>\$ 1,551,402,901</b>
<b>Deferred Outflows</b>		
Deferred Outflows - Pension	17,377,584	30,264,099
Deferred Outflows - OPEB	15,805,229	20,726,322
<b>Total Deferred Outflows</b>	<b>\$ 33,182,813</b>	<b>\$ 50,990,421</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	6,431,285	4,017,064
Accrued Interest	1,409,370	3,100,689
Funds Held for Others	504,249	441,237
Unearned Revenue	1,370,902	1,379,792
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
<b>Noncurrent Liabilities</b>		
Rebatable Arbitrage Liability	1,206,101	-
Compensated Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	75,700
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	641,461,677	673,299,929
<b>Total Liabilities</b>	<b>\$ 845,357,729</b>	<b>\$ 878,613,749</b>
<b>Deferred Inflows</b>		
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	-
<b>Total Deferred Inflows</b>	<b>\$ 34,051,943</b>	<b>\$ 34,657,503</b>
<b>Total Net Assets</b>	<b>\$ 714,006,026</b>	<b>\$ 689,122,070</b>