

**Collin College**  
**Statement Of Net Position**  
**April 30**

Statement of Net Position	April 30, 2023	April 30, 2022
Assets		
Current Assets		
Accounts Receivable	\$ 18,859,811	\$ 17,153,130
Cash & Cash Equivalents	301,727,249	363,921,210
Prepaid Expenses	1,492,399	273,389
Unrestricted Short-term Investments	50,322,768	59,603,495
Noncurrent Assets		
Right of Use Asset	781,843	1,316,529
Long-term Investments	102,800,529	43,174,740
Lease Receivable	807,160	907,483
Plant & Equipment	825,674,123	827,734,266
<b>Total Assets</b>	<b>\$ 1,302,465,882</b>	<b>\$ 1,314,084,240</b>
Deferred Outflows		
Deferred Outflows - OPEB	\$ 51,701,661	\$ 42,228,249
Deferred Outflows - Pension	22,644,701	20,827,355
<b>Total Deferred Outflows</b>	<b>\$ 74,346,362</b>	<b>\$ 63,055,604</b>
Liabilities		
Current Liabilities		
Operating Lease Liabilities - Current	\$ 546,251	\$ 564,561
Accounts Payable	5,693,360	6,705,987
Accrued Interest	3,550,496	4,605,001
Accrued Vacation - Current	479,260	208,425
Bonds Payable - Current	18,215,000	15,905,000
Clearing Payables	112,796	(90,241)
Deferred Income	11,251,824	17,128,782
Funds Held for Others	509,166	450,538
OPEB Liability - Current	2,398,482	2,895,395
Other Accrued Liabilities - Current	2,609	25,687
Other Liabilities - Current	7,205	38,733
Noncurrent Liabilities		
Operating Lease Liabilities - Noncurrent	216,537	762,788
Accrued Vacation - Noncurrent	1,582,934	1,738,364
Bonds Payable - Noncurrent	538,308,582	559,842,183
OPEB Liability - Noncurrent	114,306,618	83,906,315
Pension Liability	23,461,964	42,433,966
<b>Total Liabilities</b>	<b>\$ 720,643,085</b>	<b>\$ 737,121,484</b>
Deferred Inflows		
Deferred Inflows - Lease Receivable	\$ 906,775	\$ 996,263
Deferred Inflows - OPEB	15,860,983	22,097,053
Deferred Inflows - Pension	25,156,088	5,976,026
<b>Total Deferred Inflows</b>	<b>\$ 41,923,846</b>	<b>\$ 29,069,342</b>
Net Asset	614,245,312	610,949,018
<b>Total Net Assets</b>	<b>\$ 614,245,312</b>	<b>\$ 610,949,018</b>