

Collin College  
Statement of Net Position  
October 2024

Ledger Account	October 31, 2024	October 31, 2023
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 165,063,613	\$ 114,072,804
Restricted Cash & Cash Equivalents	21,540,626	22,318,299
Short-term Investments	86,824,751	143,116,587
Restricted Short-term Investments	4,955,500	-
Accounts Receivable, Net of Allowance	44,895,036	16,339,699
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	40,527	-
<b>Noncurrent Assets</b>		
Long-term Investments	103,542,513	112,049,714
Lease Receivable	646,944	740,392
Plant & Equipment, Net	822,826,640	835,934,599
<b>Total Assets</b>	<b>\$ 1,251,032,920</b>	<b>\$ 1,245,180,359</b>
Deferred Outflows		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
<b>Total Deferred Outflows</b>	<b>\$ 50,990,421</b>	<b>\$ 66,352,401</b>
Liabilities		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	5,315,051	4,378,392
Accrued Interest	4,302,075	4,560,345
Funds Held for Others	458,357	437,524
Unearned Revenue	1,169,815	9,978,330
Rebatable Arbitrage Liability	1,537,264	-
Accrued Compensable Absences - Current Portion	355,474	419,404
Lease and SBITA Liabilities - Current Portion	3,767,974	3,868,940
Bonds Payable - Current Portion	21,615,000	20,485,000
OPEB Liability - Current Portion	2,580,438	2,486,437
<b>Noncurrent Liabilities</b>		
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	151,400	-
Lease and SBITA Liabilities	8,944,495	10,876,600
Net Pension Liability	65,943,440	57,614,710
Net OPEB Liability	89,672,303	93,153,606
Bonds Payable	489,018,281	513,951,882
<b>Total Liabilities</b>	<b>\$ 696,714,317</b>	<b>\$ 724,076,827</b>
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
<b>Total Deferred Inflows</b>	<b>\$ 34,657,503</b>	<b>\$ 37,329,784</b>
<b>Total Net Assets</b>	<b>\$ 570,651,521</b>	<b>\$ 550,126,149</b>