

**Collin College**  
**Statement of Net Position**  
**April 2025**

<b>Ledger Account</b>	<b>April 30, 2025</b>	<b>April 30, 2024</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 219,291,907	\$ 166,112,131
Restricted Cash & Cash Equivalents	57,244,190	27,285,815
Short-term Investments	147,663,548	144,488,863
Restricted Short-term Investments	122,069,093	14,568,093
Accounts Receivable, Net of Allowance	26,043,908	16,461,231
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	247,287	157,886
<b>Noncurrent Assets</b>		
Long-term Investments	83,948,493	119,151,322
Restricted Long-term Investments	47,027,306	-
Lease Receivable	646,944	740,392
Plant & Equipment, Net	828,188,717	828,776,914
<b>Total Assets</b>	<b>\$ 1,533,068,164</b>	<b>\$ 1,318,350,912</b>
<b>Deferred Outflows</b>		
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>
<b>Liabilities</b>		
<b>Current Liabilities</b>	53,520,992	41,532,924
Accounts Payable and Accrued Liabilities	3,748,046	1,422,360
Accrued Interest	7,671,683	4,560,345
Funds Held for Others	520,110	481,584
Unearned Revenue	11,725,003	7,808,854
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>	839,155,542	675,803,155
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	50,467	-
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	672,661,887	512,292,581
<b>Total Liabilities</b>	<b>\$ 892,676,533</b>	<b>\$ 717,336,078</b>
<b>Deferred Inflows</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>\$ 656,724,548</b>	<b>\$ 630,037,451</b>