

**Collin College**  
**Statement of Net Position**  
**January 2024**

Ledger Account	January 31, 2024	January 31, 2023
<b>Assets</b>		
<b>Current Assets</b>		
Accounts Receivable	28,108,632	18,345,270
Cash & Cash Equivalents	216,303,372	274,208,846
Prepaid Expenses	24,850	1,041,598
Restricted Short-term Investments	14,773	-
Unrestricted Short-term Investments	147,773,859	80,807,983
<b>Noncurrent Assets</b>		
Right of Use Asset	15,523,483	15,573,150
Long-term Investments	110,417,291	99,747,884
Lease Receivable	740,392	807,160
Plant & Equipment	816,844,875	827,395,027
<b>Total Assets</b>	<b>\$ 1,335,751,528</b>	<b>\$ 1,317,926,919</b>
<b>Deferred Outflows</b>		
Deferred Outflows - OPEB	34,968,451	51,701,661
Deferred Outflows - Pension	31,383,950	22,644,701
<b>Total Deferred Outflows</b>	<b>\$ 66,352,401</b>	<b>\$ 74,346,362</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Operating Lease Liabilities - Current	3,868,940	3,353,629
Accounts Payable	17,569,470	4,551,082
Accrued Interest	9,651,134	10,109,970
Accrued Vacation - Current	419,404	479,260
Bonds Payable - Current	20,485,000	18,215,000
Clearing Payables	18,676	26,570
Deferred Income	1,692,908	1,607,833
Funds Held for Others	474,915	471,748
OPEB Liability - Current	2,486,437	2,398,482
Other Accrued Liabilities - Current	-	148
Other Liabilities - Current	825	9,515
<b>Noncurrent Liabilities</b>		
Operating Lease Liabilities - Noncurrent	10,876,600	11,563,061
Accrued Vacation - Noncurrent	1,865,657	1,582,934
Bonds Payable - Noncurrent	513,122,231	538,308,582
OPEB Liability - Noncurrent	93,153,606	114,306,618
Pension Liability	57,614,710	23,461,964
<b>Total Liabilities</b>	<b>\$ 733,300,513</b>	<b>\$ 730,446,397</b>
<b>Deferred Inflows</b>		
Deferred Inflows - Lease Receivable	817,287	906,775
Deferred Inflows - OPEB	32,580,802	15,860,983
Deferred Inflows - Pension	3,931,695	25,156,088
<b>Total Deferred Inflows</b>	<b>\$ 37,329,784</b>	<b>\$ 41,923,846</b>
<b>Total Net Assets</b>	<b>\$ 631,473,631</b>	<b>\$ 619,903,037</b>