

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

Ledger Account	September 30, 2024	September 30, 2023
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 98,979,858	\$ 85,390,820
Restricted Cash & Cash Equivalents	42,027,804	19,994,550
Short-term Investments	126,514,751	147,614,834
Accounts Receivable, Net of Allowance	32,174,340	28,941,851
Taxes Receivables, Net of Allowance	608,265	608,265
Prepaid Expenses	28,850	451,415
<b>Noncurrent Assets</b>		
Long-term Investments	104,428,418	111,737,210
Lease Receivable	646,944	740,392
Plant & Equipment, Net	823,822,281	836,180,261
<b>Total Assets</b>	<b>\$ 1,229,231,511</b>	<b>\$ 1,231,659,598</b>
<b>Deferred Outflows</b>		
Deferred Outflows - Pension	30,479,544	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
<b>Total Deferred Outflows</b>	<b>\$ 51,205,866</b>	<b>\$ 66,352,401</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	3,823,451	4,595,033
Accrued Interest	2,690,500	1,166,486
Funds Held for Others	443,910	619,589
Unearned Revenue	2,929,433	1,499,521
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
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	489,294,831	514,504,982
<b>Total Liabilities</b>	<b>\$ 693,944,199</b>	<b>\$ 713,155,965</b>
<b>Deferred Inflows</b>		
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>\$ 551,835,675</b>	<b>\$ 547,526,250</b>