

Collin College
Statement of Net Position
November 2024

Ledger Account	November 30, 2024	November 30, 2023
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 341,870,942	\$ 100,437,455
Restricted Cash & Cash Equivalents	23,819,492	24,727,887
Short-term Investments	95,044,106	132,320,755
Restricted Short-term Investments	4,955,500	4,817
Accounts Receivable, Net of Allowance	46,869,810	17,984,422
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	30,367	25,000
Noncurrent Assets		
Long-term Investments	85,442,403	124,221,793
Lease Receivable	646,944	740,392
Plant & Equipment, Net	821,860,705	834,906,011
Total Assets	\$ 1,421,237,039	\$ 1,235,976,797
Deferred Outflows		
Deferred Outflows		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
Total Deferred Outflows	\$ 50,990,421	\$ 66,352,401
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	2,245,769	2,012,183
Accrued Interest	5,913,651	6,257,275
Funds Held for Others	442,980	458,005
Unearned Revenue	1,156,416	8,980,652
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
Noncurrent Liabilities		
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	113,550	-
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	674,256,992	513,675,332
Total Liabilities	\$ 880,428,696	\$ 722,153,801
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
Total Deferred Inflows	\$ 34,657,503	\$ 37,329,784
Total Net Assets	\$ 557,141,261	\$ 542,845,613