

Collin College
Statement of Net Position
April 2026

Ledger Account	April 30, 2026	April 30, 2025
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 290,047,172	\$ 219,291,907
Restricted Cash & Cash Equivalents	17,210,858	57,244,190
Short-term Investments	24,210,534	147,663,548
Restricted Short-term Investments	144,187,955	122,069,093
Accounts Receivable, Net of Allowance	28,723,180	26,042,728
Taxes Receivables, Net of Allowance	561,564	696,770
Prepaid Expenses	382,096	247,287
Noncurrent Assets		
Long-term Investments	94,656,288	83,948,493
Restricted Long-term Investments	10,025,188	47,027,306
Lease Receivable	586,365	646,944
Plant & Equipment, Net	930,054,451	828,188,717
Total Assets	\$ 1,540,645,651	\$ 1,533,066,984
Deferred Outflows		
Deferred Outflows - Pension	17,377,584	30,264,099
Deferred Outflows - OPEB	15,805,229	20,726,322
Total Deferred Outflows	\$ 33,182,813	\$ 50,990,421
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	13,577,157	3,750,455
Accrued Interest	5,830,872	7,671,683
Funds Held for Others	548,236	520,110
Unearned Revenue	10,228,022	11,725,003
Rebatable Arbitrage Liability - Current Portion	-	1,537,264
Compensated Absences - Current Portion	302,223	355,474
Lease and SBITA Liabilities - Current Portion	4,203,580	3,767,974
Bonds Payable - Current Portion	28,010,000	21,615,000
OPEB Liability - Current Portion	2,577,146	2,580,438
Noncurrent Liabilities		
Rebatable Arbitrage Liability	1,206,101	-
Compensated Absences	2,291,965	1,882,950
Deferred Compensation Liability	-	50,467
Lease and SBITA Liabilities	7,972,011	8,944,495
Net Pension Liability	59,405,423	65,943,440
Net OPEB Liability	88,211,797	89,672,303
Bonds Payable	640,823,635	672,661,887
Total Liabilities	\$ 865,188,168	\$ 892,678,942
Deferred Inflows		
Deferred Inflows - Pension	1,183,567	2,717,438
Deferred Inflows - OPEB	30,953,089	31,251,894
Deferred Inflows - Leases	605,287	688,171
Deferred Inflows - Donated Asset	1,310,000	-
Total Deferred Inflows	\$ 34,051,943	\$ 34,657,503
Total Net Assets	\$ 674,588,353	\$ 656,720,959