



**Statement of Net Position**  
For years ended June 30, 2019 and 2018

	<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
<b>Current Assets</b>			
Cash and cash equivalents	\$	12,717,293	\$ 17,783,731
Investments		435,118	632,646
Receivables, net		8,503,008	7,603,068
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		464,902	451,544
Due from Federal Government		4,070,427	3,453,784
Inventories		2,489,240	2,399,670
Prepaid expenses and advances		29,671	5,171
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		28,709,659	32,329,614
<b>Noncurrent Assets</b>			
Restricted Assets:			
Cash and cash Equivalents		4,974,169	5,067,494
Investments		3,763,390	3,403,084
Receivables, net		-	26,874
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		3,685,881	3,622,581
Buildings and improvements		27,491,699	28,299,134
Machinery and equipment		10,930,672	10,057,645
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		387,792	-
Other noncurrent assets		-	-
Total noncurrent assets		51,233,603	50,476,812
<b>Total Assets</b>		79,943,262	82,806,426
<b>Deferred outflows of resources</b>			
Deferred amounts on debt refunding		-	-
Asset retirement obligations			
OPEB-related deferred outflows of resources		9,118,317	3,354,864
Pension-related deferred outflows of resources		25,112,377	19,522,116
<b>Total deferred outflows of resources</b>		34,230,694	22,876,980
<b>Total Assets and Deferred Outflow of Resources</b>		<b>\$ 114,173,956</b>	<b>\$ 105,683,406</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities	\$	1,192,044	\$ 1,169,803
Due to other campuses		-	-
Due to Federal Government		-	-
Amounts held in custody for others		53,044	50,808



**Statement of Net Position**  
For years ended June 30, 2019 and 2018

Unearned revenues	6,089,220	5,958,227
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	626,172	771,698
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	6,522,096	-
Other long-term liabilities	-	-
Total current liabilities	<u>14,482,576</u>	<u>7,950,536</u>
<b>Noncurrent Liabilities</b>		
Compensated absences payable	8,036,989	8,034,767
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	147,645,946	145,933,601
Net pension liability	116,464,811	118,114,657
Unearned revenues	-	-
Other noncurrent liabilities	52,435	40,336
Total noncurrent liabilities	<u>272,200,181</u>	<u>272,123,361</u>
<b>Total Liabilities</b>	<u>286,682,757</u>	<u>280,073,897</u>
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	9,023,042	7,860,944
Pension-related deferred inflows of resources	11,079,391	11,347,544
<b>Total deferred inflows of resources</b>	<u>20,102,433</u>	<u>19,208,488</u>
<b>NET POSITION</b>		
Net investment in capital assets	42,496,044	41,979,360
Restricted for:		
Nonexpendable	3,785,504	3,551,580
Expendable	10,371,076	11,541,586
Unrestricted	(249,263,858)	(250,671,505)
<b>Total net position</b>	<u>(192,611,234)</u>	<u>(193,598,979)</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u>\$ 114,173,956</u>	<u>\$ 105,683,406</u>