



**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	\$	1,109,858	\$ 714,086
Investments		373,268	529,628
Receivables, net		11,630,342	10,775,921
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		23,985	23,981
Due from Federal Government		395,281	1,592,359
Inventories		549	338
Prepaid expenses and advances		-	-
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		13,533,283	13,636,313
<b>Noncurrent Assets</b>			
Restricted Assets:			
Cash and cash Equivalents		839,566	1,083,207
Investments		3,699,336	3,325,701
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		293,400	293,400
Buildings and improvements		21,410,774	22,309,928
Machinery and equipment		695,654	803,261
Infrastructure		3,352,981	3,471,879
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		30,291,711	31,287,376
<b>Total Assets</b>		<b>43,824,994</b>	<b>44,923,689</b>
<b>Deferred outflows of resources</b>			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		1,138,537	578,031
Pension-related deferred outflows of resources		7,048,237	4,953,828
<b>Total deferred outflows of resources</b>		<b>8,186,774</b>	<b>5,531,859</b>
<b>Total Assets and Deferred Outflow of Resources</b>		<b>\$ 52,011,768</b>	<b>\$ 50,455,548</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities	\$	409,089	\$ 318,346
Due to other campuses		-	-
Due to Federal Government		-	-



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

Amounts held in custody for others	282,346	110,343
Unearned revenues	7,490,207	7,586,225
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	74,761	72,513
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	140,000	135,000
OPEB liability	576,191	-
Other long-term liabilities	-	-
Total current liabilities	8,972,594	8,222,427
<b>Noncurrent Liabilities</b>		
Compensated absences payable	880,516	947,482
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	2,975,000	3,115,000
OPEB liability	22,159,202	21,697,273
Net pension liability	24,918,716	23,947,887
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	50,933,434	49,707,642
<b>Total Liabilities</b>	59,906,028	57,930,069
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,493,238	1,199,226
Pension-related deferred inflows of resources	1,924,451	1,312,909
<b>Total deferred inflows of resources</b>	3,417,689	2,512,135
<b>NET POSITION</b>		
Net investment in capital assets	22,637,809	23,628,468
Restricted for:		
Nonexpendable	3,566,268	3,316,142
Expendable	4,389,102	4,592,792
Unrestricted	(41,905,128)	(41,524,058)
<b>Total net position</b>	(11,311,949)	(9,986,656.00)
<b>Total liabilities, deferred inflows of resources, and net position</b>	\$ 52,011,768	\$ 50,455,548