



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

	2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	\$ (212,699)	\$ 167,353
Investments	63,346	99,623
Receivables, net	7,040,198	6,485,136
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	22,324	22,321
Due from Federal Government	161,450	-
Inventories	279,650	256,054
Prepaid expenses and advances	-	-
Notes receivable, net	-	552
Other current assets	-	-
Total current assets	7,354,269	7,031,039
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	214,104	381,809
Investments	436,205	833,437
Receivables, net	-	-
Notes receivable	11,041	10,489
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	146,388	146,388
Buildings and improvements	16,615,296	20,319,670
Machinery and equipment	496,380	518,777
Infrastructure	-	220,774
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	17,919,414	22,431,344
Total Assets	25,273,683	29,462,383
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	1,393,347	197,588
Pension-related deferred outflows of resources	6,030,938	4,123,954
Total deferred outflows of resources	7,424,285	4,321,542
Total Assets and Deferred Outflow of Resources	\$ 32,697,968	\$ 33,783,925
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 141,932	\$ 168,589
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	407,800	549,977
Unearned revenues	4,651,776	4,603,041
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	38,666	59,346
Capital lease obligations	-	-
Notes payable	-	209,542
Bonds payable	-	-
OPEB liability	629,310	-
Other long-term liabilities	-	-
Total current liabilities	5,869,484	5,590,495
Noncurrent Liabilities		
Compensated absences payable	631,933	636,662
Capital lease obligations	-	-
Notes payable	-	6,337,405
Bonds payable	-	-
OPEB liability	19,361,902	17,878,034
Net pension liability	18,186,965	16,768,063
Unearned revenues	-	-
Other noncurrent liabilities	4,949	31,641
Total noncurrent liabilities	38,185,749	41,651,805
Total Liabilities	44,055,233	47,242,300
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	887,027	924,227
Pension-related deferred inflows of resources	1,615,357	1,578,309
Total deferred inflows of resources	2,502,384	2,502,536
NET POSITION		
Net investment in capital assets	17,258,064	14,658,662
Restricted for:		
Nonexpendable	450,838	416,102
Expendable	977,674	2,378,275
Unrestricted	(32,546,225)	(33,413,950)
Total net position	(13,859,649)	(15,960,911)
Total liabilities, deferred inflows of resources, and net position	\$ 32,697,968	\$ 33,783,925