



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

	ASSETS	2019	2018
Current Assets			
Cash and cash equivalents		\$ 1,787,870	\$ 5,142,333
Investments		-	-
Receivables, net		2,180,588	1,469,448
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		8,419	8,418
Due from Federal Government		2,704,047	2,040,837
Inventories		142,144	135,425
Prepaid expenses and advances		-	-
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		6,823,068	8,796,461
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		5,290,505	5,437,220
Investments		6,887,398	6,851,630
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		-	-
Buildings and improvements		88,395,854	91,871,979
Machinery and equipment		4,264,717	4,733,224
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		104,838,474	108,894,053
Total Assets		111,661,542	117,690,514
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		1,120,571	105,862
Pension-related deferred outflows of resources		11,600,910	9,228,577
Total deferred outflows of resources		12,721,481	9,334,439
Total Assets and Deferred Outflow of Resources		\$ 124,383,023	\$ 127,024,953



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LIABILITIES	2019	2018
Current Liabilities		
Accounts payable and accrued liabilities	\$ 769,678	\$ 533,816
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	-	-
Unearned revenues	439,966	898,929
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	154,493	216,032
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	278,730	-
Other long-term liabilities	-	-
Total current liabilities	<u>1,642,867</u>	<u>1,648,777</u>
Noncurrent Liabilities		
Compensated absences payable	3,502,432	3,185,287
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	22,892,895	21,170,065
Net pension liability	51,283,740	53,045,989
Unearned revenues	-	-
Other noncurrent liabilities	18,795	9,836
Total noncurrent liabilities	<u>77,697,862</u>	<u>77,411,177</u>
Total Liabilities	<u>79,340,729</u>	<u>79,059,954</u>
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,588,609	1,297,909
Pension-related deferred inflows of resources	7,253,914	7,035,723
Total deferred inflows of resources	<u>8,842,523</u>	<u>8,333,632</u>
NET POSITION		
Net investment in capital assets	92,660,571	96,605,203
Restricted for:		
Nonexpendable	5,445,830	5,964,178
Expendable	10,143,076	8,967,843
Unrestricted	<u>(72,049,706)</u>	<u>(71,905,857)</u>
Total net position	<u>36,199,771</u>	<u>39,631,367</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 124,383,023</u>	<u>\$ 127,024,953</u>