



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

ASSETS	2019	2018
Current Assets		
Cash and cash equivalents	\$ 16,005,850	\$ 10,032,987
Investments	100,364	100,239
Receivables, net	3,684,923	3,676,201
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	56,452	56,445
Due from Federal Government	5,591,166	2,223,269
Inventories	5,543	4,440
Prepaid expenses and advances	559	334,515
Notes receivable, net		
Other current assets	-	-
Total current assets	25,444,857	16,428,096
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	243,412	280,031
Investments	7,513,958	7,649,092
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	4,757,598	4,757,598
Buildings and improvements	11,486,235	12,110,097
Machinery and equipment	1,228,733	1,312,384
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	229,287	-
Other noncurrent assets	-	-
Total noncurrent assets	25,459,223	26,109,202
Total Assets	50,904,080	42,537,298
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	3,513,737	581,071
Pension-related deferred outflows of resources	18,801,470	18,715,568
Total deferred outflows of resources	22,315,207	19,296,639
Total Assets and Deferred Outflow of Resources	\$ 73,219,287	\$ 61,833,937



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

	2019	2018
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 981,310	\$ 438,358
Due to other campuses	348,318	31,015
Due to Federal Government	-	-
Amounts held in custody for others	206,857	663,696
Unearned revenues	10,174,981	3,559,855
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	133,916	165,149
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	1,256,203	-
Other long-term liabilities	-	-
Total current liabilities	13,101,585	4,858,073
Noncurrent Liabilities		
Compensated absences payable	1,569,858	1,470,054
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	34,383,539	31,342,984
Net pension liability	37,032,623	36,686,167
Unearned revenues	-	-
Other noncurrent liabilities	75,988	-
Total noncurrent liabilities	73,062,008	69,499,205
Total Liabilities	86,163,593	74,357,278
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,856,485	1,674,050
Pension-related deferred inflows of resources	9,252,174	11,659,902
Total deferred inflows of resources	11,108,659	13,333,952
NET POSITION		
Net investment in capital assets	17,701,853	18,180,079
Restricted for:		
Nonexpendable	7,183,802	7,318,936
Expendable	11,439,369	9,161,785
Unrestricted	(60,377,989)	(60,518,093)
Total net position	(24,052,965)	(25,857,293)
Total liabilities, deferred inflows of resources, and net position	\$ 73,219,287	\$ 61,833,937