



Statement of Net Position
For years ended June 30, 2020 and 2019

	ASSETS	2020	2019
Current Assets			
Cash and cash equivalents		\$ 787,434	\$ 1,109,858
Investments		680,025	373,268
Receivables, net		12,382,481	11,630,342
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		2,614,711	23,985
Due from Federal Government		1,371,461	395,281
Inventories		173	549
Prepaid expenses and advances		2,700	-
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		17,838,985	13,533,283
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		1,558,426	839,566
Investments		3,714,251	3,699,336
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		293,400	293,400
Buildings and improvements		20,493,366	21,410,774
Machinery and equipment		469,273	695,654
Infrastructure		3,234,083	3,352,981
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		29,762,799	30,291,711
Total Assets		47,601,784	43,824,994
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		3,810,199	1,138,537
Pension-related deferred outflows of resources		7,666,591	7,048,237
Total deferred outflows of resources		11,476,790	8,186,774
Total Assets and Deferred Outflow of Resources		\$ 59,078,574	\$ 52,011,768
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities		\$ 399,433	\$ 409,089
Due to other campuses		-	-
Due to Federal Government		-	-



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Amounts held in custody for others	487,676	282,346
Unearned revenues	6,912,874	7,490,207
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	81,123	74,761
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	145,000	140,000
OPEB liability	606,053	576,191
Other long-term liabilities	-	-
Total current liabilities	8,632,159	8,972,594
Noncurrent Liabilities		
Compensated absences payable	921,471	880,516
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	2,830,000	2,975,000
OPEB liability	20,867,815	22,159,202
Net pension liability	26,175,489	24,918,716
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	50,794,775	50,933,434
Total Liabilities	59,426,934	59,906,028
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	5,376,997	1,493,238
Pension-related deferred inflows of resources	1,704,100	1,924,451
Total deferred inflows of resources	7,081,097	3,417,689
NET POSITION		
Net investment in capital assets	21,515,122	22,637,809
Restricted for:		
Nonexpendable	3,710,447	3,566,268
Expendable	5,086,005	4,389,102
Unrestricted	(37,741,031)	(41,905,128)
Total net position	(7,429,457)	(11,311,949)
Total liabilities, deferred inflows of resources, and net position	\$ 59,078,574	\$ 52,011,768