



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

	<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
<b>Current Assets</b>			
Cash and cash equivalents		\$ (2,516,475)	\$ 1,787,870
Investments		-	-
Receivables, net		2,730,574	2,180,588
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		2,930,723	8,419
Due from Federal Government		2,537,888	2,704,047
Inventories		181,105	142,144
Prepaid expenses and advances		-	-
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		5,863,815	6,823,068
<b>Noncurrent Assets</b>			
Restricted Assets:			
Cash and cash Equivalents		5,353,216	5,290,505
Investments		6,856,988	6,887,398
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		-	-
Buildings and improvements		84,919,719	88,395,854
Machinery and equipment		3,676,199	4,264,717
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		100,806,122	104,838,474
<b>Total Assets</b>		106,669,937	111,661,542
<b>Deferred outflows of resources</b>			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		10,031,383	1,120,571
Pension-related deferred outflows of resources		13,181,535	11,600,910
Total deferred outflows of resources		23,212,918	12,721,481
<b>Total Assets and Deferred Outflow of Resources</b>		<b>\$ 129,882,855</b>	<b>\$ 124,383,023</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities		\$ 313,983	\$ 769,678
Due to other campuses		-	-
Due to Federal Government		-	-



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

Amounts held in custody for others	-	-
Unearned revenues	916,510	439,966
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	180,048	154,493
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	313,149	278,730
Other long-term liabilities	-	-
Total current liabilities	<u>1,723,690</u>	<u>1,642,867</u>
<b>Noncurrent Liabilities</b>		
Compensated absences payable	3,773,007	3,502,432
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	32,243,379	22,892,895
Net pension liability	53,921,838	51,283,740
Unearned revenues	-	-
Other noncurrent liabilities	1,880	18,795
Total noncurrent liabilities	<u>89,940,104</u>	<u>77,697,862</u>
<b>Total Liabilities</b>	<u>91,663,794</u>	<u>79,340,729</u>
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	3,763,731	1,588,609
Pension-related deferred inflows of resources	4,863,862	7,253,914
<b>Total deferred inflows of resources</b>	<u>8,627,593</u>	<u>8,842,523</u>
<b>NET POSITION</b>		
Net investment in capital assets	88,595,918	92,660,571
Restricted for:		
Nonexpendable	5,666,522	5,445,830
Expendable	9,520,407	10,143,076
Unrestricted	<u>(74,191,379)</u>	<u>(72,049,706)</u>
<b>Total net position</b>	<u>29,591,468</u>	<u>36,199,771</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u>\$ 129,882,855</u>	<u>\$ 124,383,023</u>