



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

ASSETS		2020	2019
Current Assets			
Cash and cash equivalents	\$	16,981,832	\$ 16,005,850
Investments		100,413	100,364
Receivables, net		4,472,175	3,684,923
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		871,507	56,452
Due from Federal Government		3,711,554	5,591,166
Inventories		4,552	5,543
Prepaid expenses and advances		3,167,007	559
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		<u>29,309,040</u>	<u>25,444,857</u>
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		912,091	243,412
Investments		7,221,999	7,513,958
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		4,757,598	4,757,598
Buildings and improvements		11,385,312	11,486,235
Machinery and equipment		2,260,885	1,228,733
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		184,810	229,287
Other noncurrent assets		-	-
Total noncurrent assets		<u>26,722,695</u>	<u>25,459,223</u>
Total Assets		<u>56,031,735</u>	<u>50,904,080</u>
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		9,237,857	3,513,737
Pension-related deferred outflows of resources		19,836,036	18,801,470
Total deferred outflows of resources		<u>29,073,893</u>	<u>22,315,207</u>
Total Assets and Deferred Outflow of Resources	\$	<u>85,105,628</u>	\$ <u>73,219,287</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	\$	1,680,386	\$ 981,310
Due to other campuses		73,608	348,318
Due to Federal Government		54,155	-



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Amounts held in custody for others	230,118	206,857
Unearned revenues	9,162,212	10,174,981
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	117,613	133,916
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	1,344,445	1,256,203
Other long-term liabilities	-	-
Total current liabilities	<u>12,662,537</u>	<u>13,101,585</u>
Noncurrent Liabilities		
Compensated absences payable	1,684,629	1,569,858
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	35,006,919	34,383,539
Net pension liability	41,841,514	37,032,623
Unearned revenues	-	-
Other noncurrent liabilities	46,713	75,988
Total noncurrent liabilities	<u>78,579,775</u>	<u>73,062,008</u>
Total Liabilities	<u>91,242,312</u>	<u>86,163,593</u>
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	8,048,983	1,856,485
Pension-related deferred inflows of resources	5,378,246	9,252,174
Total deferred inflows of resources	<u>13,427,229</u>	<u>11,108,659</u>
NET POSITION		
Net investment in capital assets	18,588,605	17,701,853
Restricted for:		
Nonexpendable	6,891,843	7,183,802
Expendable	3,841,802	11,439,369
Unrestricted	(48,886,163)	(60,377,989)
Total net position	<u>(19,563,913)</u>	<u>(24,052,965)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 85,105,628</u>	<u>\$ 73,219,287</u>