



Statement of Net Position
For years ended June 30, 2021 and 2020

ASSETS	2021	2020
Current Assets		
Cash and cash equivalents	\$ 28,495,482	\$ 16,648,515
Investments	897,662	642,134
Receivables, net	5,260,711	5,306,422
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	163,200	4,682,515
Due from Federal Government	2,776,413	3,943,725
Inventories	2,103,187	2,139,913
Prepaid expenses and advances	5,621	1,421
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	39,702,276	33,364,645
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	12,146,264	4,599,524
Investments	3,694,081	3,736,972
Receivables, net	669,450	93,618
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	3,685,881	3,685,881
Buildings and improvements	26,189,931	26,934,074
Machinery and equipment	10,881,053	10,968,657
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	57,266,660	50,018,726
Total Assets	96,968,936	83,383,371
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations		
OPEB-related deferred outflows of resources	35,996,120	39,242,751
Pension-related deferred outflows of resources	35,305,292	27,636,920
Total deferred outflows of resources	71,301,412	66,879,671
Total Assets and Deferred Outflow of Resources	\$ 168,270,348	\$ 150,263,042



Statement of Net Position
For years ended June 30, 2021 and 2020

LIABILITIES	2021	2020
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,944,828	\$ 510,459
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	147,340	149,434
Unearned revenues	5,514,946	4,462,070
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	627,689	697,845
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	6,785,983	6,840,713
Other long-term liabilities	-	-
Total current liabilities	15,020,786	12,660,521
Noncurrent Liabilities		
Compensated absences payable	7,968,456	7,998,101
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	172,109,153	165,457,044
Net pension liability	128,807,803	121,510,927
Unearned revenues	-	-
Other noncurrent liabilities	38,737	17,426
Total noncurrent liabilities	308,924,149	294,983,498
Total Liabilities	323,944,935	307,644,019
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	22,275,719	26,635,605
Pension-related deferred inflows of resources	6,842,069	7,756,991
Total deferred inflows of resources	29,117,788	34,392,596
NET POSITION		
Net investment in capital assets	40,756,865	41,588,612
Restricted for:		
Nonexpendable	3,100,000	3,889,868
Expendable	13,739,006	10,394,485
Unrestricted	(242,388,246)	(247,646,538)
Total net position	(184,792,375)	(191,773,573)
Total liabilities, deferred inflows of resources, and net position	\$ 168,270,348	\$ 150,263,042