



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

	<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
<b>Current Assets</b>			
Cash and cash equivalents		\$ 4,654,708	\$ 787,434
Investments		944,397	680,025
Receivables, net		15,615,376	12,382,481
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		15,059	2,614,711
Due from Federal Government		220,726	1,371,461
Inventories		96	173
Prepaid expenses and advances		123,422	2,700
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		21,573,784	17,838,985
<b>Noncurrent Assets</b>			
Restricted Assets:			
Cash and cash Equivalents		1,799,015	1,558,426
Investments		3,632,825	3,714,251
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		293,400	293,400
Buildings and improvements		19,576,017	20,493,366
Machinery and equipment		622,362	469,273
Infrastructure		3,115,188	3,234,083
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		29,038,807	29,762,799
<b>Total Assets</b>		<b>50,612,591</b>	<b>47,601,784</b>
<b>Deferred outflows of resources</b>			
Deferred amounts on debt refunding		-	-
Asset retirement obligations			
OPEB-related deferred outflows of resources		3,726,472	3,810,199
Pension-related deferred outflows of resources		9,041,438	7,666,591
<b>Total deferred outflows of resources</b>		<b>12,767,910</b>	<b>11,476,790</b>
<b>Total Assets and Deferred Outflow of Resources</b>		<b>\$ 63,380,501</b>	<b>\$ 59,078,574</b>



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

<b>LIABILITIES</b>	<b>2021</b>	<b>2020</b>
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	\$ 900,069	\$ 399,433
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	1,177,670	487,676
Unearned revenues	9,199,491	6,912,874
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	98,371	81,123
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	155,000	145,000
OPEB liability	622,020	606,053
Other long-term liabilities	-	-
Total current liabilities	12,152,621	8,632,159
<b>Noncurrent Liabilities</b>		
Compensated absences payable	999,722	921,471
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	2,675,000	2,830,000
OPEB liability	21,039,358	20,867,815
Net pension liability	27,461,084	26,175,489
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	52,175,164	50,794,775
<b>Total Liabilities</b>	<b>64,327,785</b>	<b>59,426,934</b>
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	4,890,152	5,376,997
Pension-related deferred inflows of resources	1,766,274	1,704,100
<b>Total deferred inflows of resources</b>	<b>6,656,426</b>	<b>7,081,097</b>
<b>NET POSITION</b>		
Net investment in capital assets	20,776,967	21,515,122
Restricted for:		
Nonexpendable	3,160,000	3,710,447
Expendable	6,345,752	5,086,005
Unrestricted	(37,886,429)	(37,741,031)
<b>Total net position</b>	<b>(7,603,710)</b>	<b>(7,429,457)</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 63,380,501</b>	<b>\$ 59,078,574</b>