



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

	ASSETS	2021	2020
Current Assets			
Cash and cash equivalents		\$ 13,109	\$ (111,235)
Investments		132,783	89,394
Receivables, net		8,524,500	7,275,626
Leases receivable, net		-	-
Due from other campuses		(674,685)	(1,073,096)
Due from Primary Government		14,016	1,793,916
Due from Federal Government		868,823	382,840
Inventories		270,318	339,244
Prepaid expenses and advances		45,509	-
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		9,194,373	8,696,689
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		(13,109)	111,235
Investments		601,646	474,677
Receivables, net		228,817	100,318
Notes receivable		11,041	11,041
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		146,388	146,388
Buildings and improvements		15,258,541	16,056,174
Machinery and equipment		401,670	467,581
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		16,634,994	17,367,414
Total Assets		25,829,367	26,064,103
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
Asset retirement obligations			
OPEB-related deferred outflows of resources		4,975,614	5,675,849
Pension-related deferred outflows of resources		6,497,124	5,824,109
Total deferred outflows of resources		11,472,738	11,499,958
Total Assets and Deferred Outflow of Resources		\$ 37,302,105	\$ 37,564,061



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LIABILITIES	2021	2020
Current Liabilities		
Accounts payable and accrued liabilities	\$ 363,098	\$ 120,187
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	452,344	419,954
Unearned revenues	6,012,161	5,358,559
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	52,317	45,031
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	629,587	678,920
Other long-term liabilities	-	-
Total current liabilities	7,509,507	6,622,651
Noncurrent Liabilities		
Compensated absences payable	660,108	627,013
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	24,098,172	22,881,510
Net pension liability	19,473,938	18,888,868
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	44,232,218	42,397,391
Total Liabilities	51,741,725	49,020,042
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	2,295,084	2,845,658
Pension-related deferred inflows of resources	1,513,244	1,214,994
Total deferred inflows of resources	3,808,328	4,060,652
NET POSITION		
Net investment in capital assets	15,806,599	16,670,143
Restricted for:		
Nonexpendable	549,286	504,552
Expendable	859,621	312,314
Unrestricted	(35,463,454)	(33,003,642)
Total net position	(18,247,948)	(15,516,633)
Total liabilities, deferred inflows of resources, and net position	\$ 37,302,105	\$ 37,564,061