



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

	ASSETS	2021	2020
Current Assets			
Cash and cash equivalents		\$ (54,081,259)	\$ 18,345,965
Investments		465,365,908	358,088,079
Receivables, net		65,152,681	46,706,408
Leases receivable, net		-	-
Due from other campuses		804,210	1,234,778
Due from Primary Government		486,344	6,602,334
Due from Federal Government		23,678,452	14,888,035
Inventories		1,018,222	1,191,152
Prepaid expenses and advances		14,927,982	13,049,729
Notes receivable, net		1,827,008	2,016,112
Other current assets		441,057	445,202
Total current assets		519,620,605	462,567,794
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		124,136,407	125,218,990
Investments		116,264,346	114,029,431
Receivables, net		1,236,237	22,861
Notes receivable		7,887,229	9,456,732
Other restricted assets		6,798,149	10,726,523
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		12,696,748	12,696,748
Buildings and improvements		1,251,965,556	1,280,379,798
Machinery and equipment		88,770,528	82,607,027
Infrastructure		9,589,532	10,330,766
Intangible assets		-	-
Construction in progress		10,335,786	9,718,575
Other noncurrent assets		-	-
Total noncurrent assets		1,629,680,518	1,655,187,451
Total Assets		2,149,301,123	2,117,755,245
Deferred outflows of resources			
Deferred amounts on debt refunding		22,353,070	23,726,613
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		140,101,616	153,919,462
Pension-related deferred outflows of resources		236,586,451	180,930,852
Total deferred outflows of resources		399,041,137	358,576,927
Total Assets and Deferred Outflow of Resources		\$ 2,548,342,260	\$ 2,476,332,172



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

LIABILITIES	2021	2020
Current Liabilities		
Accounts payable and accrued liabilities	\$ 53,214,339	\$ 44,971,340
Due to other campuses	140,017,155	106,835,029
Due to Federal Government	-	-
Amounts held in custody for others	7,176,397	7,654,484
Unearned revenues	101,640,715	74,501,676
Other current liabilities	441,057	445,202
Current portion of long-term liabilities:		
Compensated absences	3,384,626	2,858,218
Capital lease obligations	3,512,678	3,332,192
Notes payable	348,673	26,785
Bonds payable	19,195,804	18,852,020
OPEB liability	16,742,510	16,711,520
Other long-term liabilities	-	-
Total current liabilities	<u>345,673,954</u>	<u>276,188,466</u>
Noncurrent Liabilities		
Compensated absences payable	36,619,983	36,743,132
Capital lease obligations	332,388,892	335,901,570
Notes payable	3,458,202	1,598,857
Bonds payable	323,580,395	342,776,199
OPEB liability	741,680,555	706,028,452
Net pension liability	842,526,682	764,924,815
Unearned revenues	-	-
Other noncurrent liabilities	856,080	509,244
Total noncurrent liabilities	<u>2,281,110,789</u>	<u>2,188,482,269</u>
Total Liabilities	<u>2,626,784,743</u>	<u>2,464,670,735</u>
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	49,595,844	64,153,020
Pension-related deferred inflows of resources	28,371,956	52,960,036
Total deferred inflows of resources	<u>77,967,800</u>	<u>117,113,056</u>
NET POSITION		
Net investment in capital assets	717,033,451	718,602,274
Restricted for:		
Nonexpendable	82,078,388	104,230,865
Expendable	201,982,062	212,878,383
Unrestricted	(1,157,504,184)	(1,141,163,141)
Total net position	<u>(156,410,283)</u>	<u>(105,451,619)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 2,548,342,260</u>	<u>\$ 2,476,332,172</u>