



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

ASSETS	2021	2020
Current Assets		
Cash and cash equivalents	\$ 1,284,815	\$ (2,516,475)
Investments	-	-
Receivables, net	3,073,629	2,730,574
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	5,286	2,930,723
Due from Federal Government	2,455,659	2,537,888
Inventories	164,866	181,105
Prepaid expenses and advances	-	-
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	6,984,255	5,863,815
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	5,246,316	5,353,216
Investments	7,209,312	6,856,988
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	-	-
Buildings and improvements	81,448,094	84,919,719
Machinery and equipment	3,690,950	3,676,199
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	97,594,672	100,806,122
Total Assets	104,578,927	106,669,937
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations		
OPEB-related deferred outflows of resources	8,589,784	10,031,383
Pension-related deferred outflows of resources	16,599,922	13,181,535
Total deferred outflows of resources	25,189,706	23,212,918
Total Assets and Deferred Outflow of Resources	\$ 129,768,633	\$ 129,882,855



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LIABILITIES	2021	2020
Current Liabilities		
Accounts payable and accrued liabilities	\$ 953,980	\$ 313,983
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	-	-
Unearned revenues	1,236,339	916,510
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	139,976	180,048
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	330,398	313,149
Other long-term liabilities	-	-
Total current liabilities	2,660,693	1,723,690
Noncurrent Liabilities		
Compensated absences payable	4,063,507	3,773,007
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	34,707,876	32,243,379
Net pension liability	59,525,062	53,921,838
Unearned revenues	-	-
Other noncurrent liabilities	7,184	1,880
Total noncurrent liabilities	98,303,629	89,940,104
Total Liabilities	100,964,322	91,663,794
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	3,010,309	3,763,731
Pension-related deferred inflows of resources	2,164,530	4,863,862
Total deferred inflows of resources	5,174,839	8,627,593
NET POSITION		
Net investment in capital assets	85,139,044	88,595,918
Restricted for:		
Nonexpendable	5,120,000	5,666,522
Expendable	9,136,664	9,520,407
Unrestricted	(75,766,236)	(74,191,379)
Total net position	23,629,472	29,591,468
Total liabilities, deferred inflows of resources, and net position	\$ 129,768,633	\$ 129,882,855