



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

ASSETS	2021	2020
Current Assets		
Cash and cash equivalents	\$ 19,846,756	\$ 16,981,832
Investments	100,494	100,413
Receivables, net	3,568,948	4,472,175
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	35,443	871,507
Due from Federal Government	4,373,647	3,711,554
Inventories	14,227	4,552
Prepaid expenses and advances	3,651,317	3,167,007
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	31,590,832	29,309,040
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	83,533	912,091
Investments	9,107,648	7,221,999
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	4,757,598	4,757,598
Buildings and improvements	12,093,555	11,385,312
Machinery and equipment	2,640,370	2,260,885
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	306,998	184,810
Other noncurrent assets	-	-
Total noncurrent assets	28,989,702	26,722,695
Total Assets	60,580,534	56,031,735
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	8,051,863	9,237,857
Pension-related deferred outflows of resources	23,619,286	19,836,036
Total deferred outflows of resources	31,671,149	29,073,893
Total Assets and Deferred Outflow of Resources	\$ 92,251,683	\$ 85,105,628



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LIABILITIES	2021	2020
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,322,456	\$ 1,680,386
Due to other campuses	-	73,608
Due to Federal Government	-	54,155
Amounts held in custody for others	388,523	230,118
Unearned revenues	12,223,790	9,162,212
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	114,066	117,613
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	1,247,950	1,344,445
Other long-term liabilities	-	-
Total current liabilities	15,296,785	12,662,537
Noncurrent Liabilities		
Compensated absences payable	1,759,166	1,684,629
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	36,426,241	35,006,919
Net pension liability	51,910,205	41,841,514
Unearned revenues	-	-
Other noncurrent liabilities	80,724	46,713
Total noncurrent liabilities	90,176,336	78,579,775
Total Liabilities	105,473,121	91,242,312
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	6,716,880	8,048,983
Pension-related deferred inflows of resources	901,741	5,378,246
Total deferred inflows of resources	7,618,621	13,427,229
NET POSITION		
Net investment in capital assets	19,798,521	18,588,605
Restricted for:		
Nonexpendable	5,280,000	6,891,843
Expendable	7,297,032	3,841,802
Unrestricted	(53,215,612)	(48,886,163)
Total net position	(20,840,059)	(19,563,913)
Total liabilities, deferred inflows of resources, and net position	\$ 92,251,683	\$ 85,105,628