



Statement of Net Position
For years ended June 30, 2022 and 2021

	ASSETS	2022	2021
Current Assets			
Cash and cash equivalents		\$ 26,182,204	\$ 28,495,482
Investments		399,535	897,662
Receivables, net		7,093,720	5,260,711
Due from other campuses		-	-
Due from State Treasury		183,742	163,200
Due from Federal Government		6,149,848	2,776,413
Inventories		2,302,141	2,103,187
Prepaid expenses and advances		3,600	5,621
Notes receivable		-	-
Leases receivable		520,423	-
Leases receivable - Discrete component units		-	-
Other current assets		-	-
Total current assets		42,835,213	39,702,276
Noncurrent Assets			
Restricted:			
Cash and cash Equivalents		14,503,732	12,146,264
Investments		4,249,146	3,694,081
Receivables, net		506,356	669,450
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable		16,514,798	-
Leases receivable - Discrete component units		-	-
Capital assets, net:			
Land		3,685,881	3,685,881
Buildings and improvements		24,896,101	26,189,931
Machinery and equipment		10,656,183	10,881,053
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		-	-
Intangible right-to-use leased assets:			
Leased land		-	-
Leased building and office space		262,403	-
Leased machinery and equipment		-	-
Other noncurrent assets		-	-
Total noncurrent assets		75,274,600	57,266,660
Total Assets		118,109,813	96,968,936
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
Lease related deferred outflows of resources		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		43,479,668	35,996,120
Pension-related deferred outflows of resources		20,787,374	35,305,292
Total deferred outflows of resources		64,267,042	71,301,412
Total Assets and Deferred Outflow of Resources		\$ 182,376,855	\$ 168,270,348



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For years ended June 30, 2022 and 2021

LIABILITIES	2022	2021
Current Liabilities		
Accounts payable and accrued liabilities	\$ 2,073,835	\$ 1,944,828
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	69,017	147,340
Unearned revenues	3,666,978	5,514,946
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	681,543	627,689
Lease liability	60,984	-
Lease liability - discrete component units	-	-
Finance purchase obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	6,249,024	6,785,983
Other long-term liabilities	-	-
Total current liabilities	12,801,381	15,020,786
Noncurrent Liabilities		
Compensated absences payable	7,548,149	7,968,456
Lease liability	201,557	-
Lease liability - discrete component units	-	-
Finance purchase obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	133,582,926	172,109,153
Net pension liability	66,766,842	128,807,803
Unearned revenues	-	-
Other noncurrent liabilities	15,472	38,737
Total noncurrent liabilities	208,114,946	308,924,149
Total Liabilities	220,916,327	323,944,935
Deferred inflows of resources		
Lease related deferred inflows of resources	16,765,599	-
Split interest agreements	-	-
OPEB-related deferred inflows of resources	47,285,597	22,275,719
Pension-related deferred inflows of resources	40,207,096	6,842,069
Total deferred inflows of resources	104,258,292	29,117,788
NET POSITION		
Net investment in capital assets	39,238,027	40,756,865
Restricted for:		
Nonexpendable	3,720,000	3,100,000
Expendable	15,050,295	13,739,006
Unrestricted	(200,806,086)	(242,388,246)
Total net position	(142,797,764)	(184,792,375)
Total liabilities, deferred inflows of resources, and net position	\$ 182,376,855	\$ 168,270,348