



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

	ASSETS	2022	2021
Current Assets			
Cash and cash equivalents		\$ (127,383,294)	\$ (54,081,259)
Investments		546,877,723	465,365,908
Receivables, net		75,071,626	65,152,681
Due from other campuses		-	804,210
Due from State Treasury		-	486,344
Due from Federal Government		25,835,460	23,678,452
Inventories		1,242,730	1,018,222
Prepaid expenses and advances		6,298,107	14,927,982
Notes receivable		1,657,566	1,827,008
Leases receivable		3,304,737	-
Leases receivable - Discrete component units		39,908	-
Other current assets		-	441,057
Total current assets		532,944,563	519,620,605
Noncurrent Assets			
Restricted:			
Cash and cash Equivalents		135,247,552	124,136,407
Investments		112,382,789	116,264,346
Receivables, net		1,397,964	1,236,237
Notes receivable		5,686,332	7,887,229
Other restricted assets		4,077,506	6,798,149
Investments		-	-
Leases receivable		7,547,130	-
Leases receivable - Discrete component units		972,963	-
Capital assets, net:			
Land		12,696,748	12,696,748
Buildings and improvements		1,288,636,902	1,251,965,556
Machinery and equipment		86,816,514	88,770,528
Infrastructure		8,848,297	9,589,532
Intangible assets		-	-
Construction in progress		44,236,460	10,335,786
Intangible right-to-use leased assets:			
Leased land		-	-
Leased building and office space		131,541,444	-
Leased machinery and equipment		-	-
Other noncurrent assets		-	-
Total noncurrent assets		1,840,088,601	1,629,680,518
Total Assets		2,373,033,164	2,149,301,123
Deferred outflows of resources			
Deferred amounts on debt refunding		28,535,846	22,353,070
Lease related deferred outflows of resources		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		151,591,963	140,101,616
Pension-related deferred outflows of resources		146,659,049	236,586,451
Total deferred outflows of resources		326,786,858	399,041,137
Total Assets and Deferred Outflow of Resources		\$ 2,699,820,022	\$ 2,548,342,260



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

LIABILITIES	2022	2021
Current Liabilities		
Accounts payable and accrued liabilities	\$ 55,000,932	\$ 53,214,339
Due to other campuses	220,348,372	140,017,155
Due to Federal Government	-	-
Amounts held in custody for others	5,449,348	7,176,397
Unearned revenues	102,479,482	101,640,715
Other current liabilities	-	441,057
Current portion of long-term liabilities:		
Compensated absences	4,113,855	3,384,626
Lease liability	427,106	-
Lease liability - discrete component units	6,938,207	-
Finance purchase obligations	3,713,911	-
Notes payable	361,075	3,861,351
Bonds payable	20,507,305	19,195,804
OPEB liability	16,029,192	16,742,510
Other long-term liabilities	-	-
Total current liabilities	435,368,785	345,673,954
Noncurrent Liabilities		
Compensated absences payable	35,001,684	36,619,983
Lease liability	21,817,125	-
Lease liability - discrete component units	102,305,393	-
Finance purchase obligations	411,385,768	-
Notes payable	3,098,004	335,847,094
Bonds payable	312,312,975	323,580,395
OPEB liability	515,281,963	741,680,555
Net pension liability	432,227,500	842,526,682
Unearned revenues	-	-
Other noncurrent liabilities	187,760	856,080
Total noncurrent liabilities	1,833,618,172	2,281,110,789
Total Liabilities	2,268,986,957	2,626,784,743
Deferred inflows of resources		
Lease related deferred inflows of resources	11,772,557	-
Split interest agreements	-	-
OPEB-related deferred inflows of resources	185,945,602	49,595,844
Pension-related deferred inflows of resources	262,439,246	28,371,956
Total deferred inflows of resources	460,157,405	77,967,800
NET POSITION		
Net investment in capital assets	721,904,421	717,033,451
Restricted for:		
Nonexpendable	83,698,388	82,078,388
Expendable	186,325,587	201,982,062
Unrestricted	(1,021,252,736)	(1,157,504,184)
Total net position	(29,324,340)	(156,410,283)
Total liabilities, deferred inflows of resources, and net position	\$ 2,699,820,022	\$ 2,548,342,260