



Statement of Net Position
For years ended June 30, 2023 and 2022

	ASSETS	2023	2022
Current Assets			
Cash and cash equivalents		\$ (75,940,774)	\$ (127,383,294)
Investments		528,875,306	546,877,723
Receivables, net		89,803,880	75,071,626
Due from other campuses		3,024,767	-
Due from State Treasury		1,491,535	-
Due from Federal Government		38,273,023	25,835,460
Inventories		1,324,920	1,242,730
Prepaid expenses and advances		5,615,918	6,298,107
Notes receivable		1,445,090	1,657,566
Leases receivable		3,611,647	3,304,737
Leases receivable - Discrete component units		40,503	39,908
Other current assets		-	-
Total current assets		597,565,815	532,944,563
Noncurrent Assets			
Restricted:			
Cash and cash Equivalents		132,620,826	135,247,552
Investments		111,839,098	112,382,789
Receivables, net		1,345,551	1,397,964
Notes receivable		3,405,144	5,686,332
Other restricted assets		6,573,958	4,077,506
Investments		-	-
Leases receivable		5,621,714	7,547,130
Leases receivable - Discrete component units		932,461	972,963
Capital assets, net:			
Land		12,696,748	12,696,748
Buildings and improvements		1,267,064,363	1,288,636,902
Machinery and equipment		91,974,972	86,816,514
Infrastructure		8,107,063	8,848,297
Intangible assets		-	-
Construction in progress		35,143,951	44,236,460
Intangible right-to-use leased assets:			
Leased land		-	-
Leased building and office space		123,776,084	131,541,444
Leased machinery and equipment		-	-
Subscription-based information technology agree		20,487,145	-
Other noncurrent assets		-	-
Total noncurrent assets		1,821,589,078	1,840,088,601
Total Assets		2,419,154,893	2,373,033,164
Deferred outflows of resources			
Deferred amounts on debt refunding		26,319,186	28,535,846
Lease related deferred outflows of resources		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		113,719,187	151,591,963
Pension-related deferred outflows of resources		213,425,644	146,659,049
Total deferred outflows of resources		353,464,017	326,786,858
Total Assets and Deferred Outflow of Resources		\$ 2,772,618,910	\$ 2,699,820,022



Statement of Net Position
For years ended June 30, 2023 and 2022

	2023	2022
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 56,713,004	\$ 55,000,932
Due to other campuses	278,496,775	220,348,372
Due to Federal Government	-	-
Amounts held in custody for others	6,557,950	5,449,348
Unearned revenues	100,268,720	102,479,482
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	3,948,856	4,113,855
Lease liability	672,087	427,106
Lease liability - discrete component units	7,032,445	6,938,207
SBITA liability	7,665,973	
Finance purchase obligations	140,186	3,713,911
Notes payable	373,917	361,075
Bonds payable	20,660,996	20,507,305
OPEB liability	14,917,768	16,029,192
Other long-term liabilities	-	-
Total current liabilities	497,448,677	435,368,785
Noncurrent Liabilities		
Compensated absences payable	37,770,242	35,001,684
Lease liability	21,994,420	21,817,125
Lease liability - discrete component units	95,272,948	102,305,393
SBITA liability	11,415,823	
Finance purchase obligations	411,245,582	411,385,768
Notes payable	2,727,087	3,098,004
Bonds payable	291,651,979	312,312,975
OPEB liability	470,238,506	515,281,963
Net pension liability	736,773,322	432,227,500
Unearned revenues	-	-
Other noncurrent liabilities	263,520	187,760
Total noncurrent liabilities	2,079,353,429	1,833,618,172
Total Liabilities	2,576,802,106	2,268,986,957
Deferred inflows of resources		
Lease related deferred inflows of resources	10,122,218	11,772,557
Split interest agreements	-	-
OPEB-related deferred inflows of resources	191,596,198	185,945,602
Pension-related deferred inflows of resources	12,828,383	262,439,246
Total deferred inflows of resources	214,546,799	460,157,405
NET POSITION		
Net investment in capital assets	717,817,073	721,904,421
Restricted for:		
Nonexpendable	85,019,388	83,698,388
Expendable	187,750,094	186,325,587
Unrestricted	(1,009,316,550)	(1,021,252,736)
Total net position	(18,729,995)	(29,324,340)
Total liabilities, deferred inflows of resources, and net position	\$ 2,772,618,910	\$ 2,699,820,022