



**Statement of Net Position**  
For years ended June 30, 2020 and 2019

	<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
<b>Current Assets</b>			
Cash and cash equivalents	\$	16,648,515	\$ 12,717,293
Investments		642,134	435,118
Receivables, net		5,306,422	8,503,008
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		4,682,515	464,902
Due from Federal Government		3,943,725	4,070,427
Inventories		2,139,913	2,489,240
Prepaid expenses and advances		1,421	29,671
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		33,364,645	28,709,659
<b>Noncurrent Assets</b>			
Restricted Assets:			
Cash and cash Equivalents		4,599,524	4,974,169
Investments		3,736,972	3,763,390
Receivables, net		93,618	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		3,685,881	3,685,881
Buildings and improvements		26,934,074	27,491,699
Machinery and equipment		10,968,657	10,930,672
Infrastructure		-	-
Intangible assets		-	-
Construction in progress		-	387,792
Other noncurrent assets		-	-
Total noncurrent assets		50,018,726	51,233,603
<b>Total Assets</b>		<b>83,383,371</b>	<b>79,943,262</b>
<b>Deferred outflows of resources</b>			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		39,242,751	9,118,317
Pension-related deferred outflows of resources		27,636,920	25,112,377
<b>Total deferred outflows of resources</b>		66,879,671	34,230,694
<b>Total Assets and Deferred Outflow of Resources</b>		<b>\$ 150,263,042</b>	<b>\$ 114,173,956</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities	\$	510,459	\$ 1,192,044
Due to other campuses		-	-
Due to Federal Government		-	-
Amounts held in custody for others		149,434	53,044



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Unearned revenues	4,462,070	6,089,220
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	697,845	626,172
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	6,840,713	6,522,096
Other long-term liabilities	-	-
Total current liabilities	12,660,521	14,482,576
<b>Noncurrent Liabilities</b>		
Compensated absences payable	7,998,101	8,036,989
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	165,457,044	147,645,946
Net pension liability	121,510,927	116,464,811
Unearned revenues	-	-
Other noncurrent liabilities	17,426	52,435
Total noncurrent liabilities	294,983,498	272,200,181
<b>Total Liabilities</b>	307,644,019	286,682,757
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	26,635,605	9,023,042
Pension-related deferred inflows of resources	7,756,991	11,079,391
<b>Total deferred inflows of resources</b>	34,392,596	20,102,433
<b>NET POSITION</b>		
Net investment in capital assets	41,588,612	42,496,044
Restricted for:		
Nonexpendable	3,889,868	3,785,504
Expendable	10,394,485	10,371,076
Unrestricted	(247,646,538)	(249,263,858)
<b>Total net position</b>	(191,773,573)	(192,611,234)
<b>Total liabilities, deferred inflows of resources, and net position</b>	\$ 150,263,042	\$ 114,173,956