



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

ASSETS	2022	2021
Current Assets		
Cash and cash equivalents	\$ 101,389,380	\$ 65,077,761
Investments	1,175,100	1,174,383
Receivables, net	169,193,769	178,784,698
Leases receivable, net	1,960,386	-
Due from other campuses	210,378,833	140,380,711
Due from Primary Government	-	231,808
Due from Federal Government	11,371,769	19,147,194
Inventories	1,501,339	1,504,144
Prepaid expenses and advances	11,425,764	8,937,064
Notes receivable, net	1,007,738	1,035,277
Other current assets	-	-
Total current assets	509,404,078	416,273,040
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	-	-
Investments	33,559,680	41,941,643
Receivables, net	-	-
Notes receivable	7,271,616	6,697,170
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	28,280,924	-
Capital assets, net:	-	-
Land	40,935,461	17,672,548
Buildings and improvements	168,791,065	185,047,248
Machinery and equipment	14,166,825	15,795,363
Infrastructure	5,153,876	5,425,930
Intangible assets	4,103	15,377
Construction in progress	156,195,282	128,159,317
Intangible right-to-use leased assets:	-	-
Leased land	4,061,431	-
Leased building and office space	16,984,761	-
Leased machinery and equipment	-	-
Other noncurrent assets	-	-
Total noncurrent assets	475,405,024	400,754,596
Total Assets	984,809,102	817,027,636
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Lease deferred related outflows of resources	-	-



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Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	42,787,681	47,114,333
Pension-related deferred outflows of resources	72,598,655	109,423,593
Total deferred outflows of resources	<u>115,386,336</u>	<u>156,537,926</u>
Total Assets and Deferred Outflow of Resources	<u><u>\$ 1,100,195,438</u></u>	<u><u>\$ 973,565,562</u></u>



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LIABILITIES	2022	2021
Current Liabilities		
Accounts payable and accrued liabilities	\$ 53,009,983	\$ 61,352,536
Due to other campuses	651,437	598,642
Due to Federal Government	-	5,002,995
Amounts held in custody for others	236,594	62,321
Unearned revenues	40,334,223	29,575,550
Other current liabilities	-	-
Current portion of long-term liabilities:	-	-
Compensated absences	1,897,101	1,448,429
Lease liability	2,132,002	-
Notes payable	-	-
Bonds payable	797,088	767,088
OPEB liability	6,272,397	6,243,658
Other long-term liabilities	-	-
Total current liabilities	105,330,825	105,051,219
Noncurrent Liabilities		
Compensated absences payable	19,590,372	20,399,878
Lease liability	19,019,845	-
Notes payable	-	-
Bonds payable	7,676,705	8,473,793
OPEB liability	209,686,208	271,783,485
Net pension liability	185,289,137	375,354,812
Unearned revenues	-	-
Other noncurrent liabilities	64,155,555	29,433,630
Total noncurrent liabilities	505,417,822	705,445,598
Total Liabilities	610,748,647	810,496,817
Deferred inflows of resources		
Lease related deferred inflows of resources	29,744,926	-
Split interest agreements	-	-
OPEB-related deferred inflows of resources	60,031,890	29,138,938
Pension-related deferred inflows of resources	118,366,271	10,752,027
Total deferred inflows of resources	208,143,087	39,890,965
NET POSITION		
Net investment in capital assets	377,842,264	344,049,285
Restricted for:		-
Nonexpendable	32,856,484	45,731,117



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Expendable	20,469,227	15,984,534
Unrestricted	<u>(149,864,271)</u>	<u>(282,587,156.00)</u>
Total net position	<u><u>281,303,704</u></u>	<u><u>123,177,780.00</u></u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 1,100,195,438</u></u>	<u><u>\$ 973,565,562</u></u>