



**Statement of Net Position**  
For years ended June 30, 2021 and 2020

<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 78,895,138	\$ 41,017,495
Investments	1,174,383	1,195,248
Receivables, net	177,347,315	143,872,441
Leases receivable, net	-	-
Due from other campuses	140,380,711	106,926,711
Due from Primary Government	231,808	5,941,281
Due from Federal Government	19,209,000	14,131,402
Inventories	1,687,070	1,780,384
Prepaid expenses and advances	9,492,267	15,982,268
Notes receivable, net	1,035,277	1,019,460
Other current assets	-	-
Total current assets	429,452,969	331,866,690
<b>Noncurrent Assets</b>		
Restricted Assets:		
Cash and cash Equivalents	-	-
Investments	41,941,643	31,710,027
Receivables, net	-	-
Notes receivable	6,697,170	6,176,271
Other restricted assets	-	-
Investments	78,528,350	54,266,440
Leases receivable, net	-	-
Capital assets, net:	-	-
Land	17,672,548	17,672,548
Buildings and improvements	186,258,903	204,069,777
Machinery and equipment	16,282,410	16,588,232
Infrastructure	5,425,930	5,697,983
Intangible assets	158,621	250,782
Construction in progress	128,159,317	45,884,118
Other noncurrent assets	221,190	765,926
Total noncurrent assets	481,346,082	383,082,104
<b>Total Assets</b>	910,799,051	714,948,794
<b>Deferred outflows of resources</b>		
Deferred amounts on debt refunding	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	47,114,333	49,824,145
Pension-related deferred outflows of resources	109,423,593	76,588,582
Total deferred outflows of resources	156,537,926	126,412,727
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$ 1,067,336,977</b>	<b>\$ 841,361,521</b>



**Statement of Net Position**  
For years ended June 30, 2021 and 2020

	<b>2021</b>	<b>2020</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	\$ 63,547,363	\$ 40,238,355
Due to other campuses	598,643	183,169
Due to Federal Government	5,002,995	5,238,506
Amounts held in custody for others	62,321	195,336
Unearned revenues	29,575,550	28,650,603
Other current liabilities	18,726,327	8,547,644
Current portion of long-term liabilities:	-	-
Compensated absences	1,806,579	1,637,810
Capital lease obligations	-	-
Notes payable	-	770,582
Bonds payable	767,088	737,088
OPEB liability	6,243,658	6,033,803
Other long-term liabilities	-	-
Total current liabilities	126,330,524	92,232,896
<b>Noncurrent Liabilities</b>		
Compensated absences payable	20,399,878	20,307,243
Capital lease obligations	-	-
Notes payable	-	1,209,215
Bonds payable	8,473,793	9,240,881
OPEB liability	271,783,485	258,108,489
Net pension liability	375,354,812	335,212,088
Unearned revenues	-	-
Other noncurrent liabilities	29,433,630	-
Total noncurrent liabilities	705,445,598	624,077,916
<b>Total Liabilities</b>	831,776,122	716,310,812
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	29,138,938	37,219,224
Pension-related deferred inflows of resources	10,752,027	27,583,990
<b>Total deferred inflows of resources</b>	39,890,965	64,803,214
<b>NET POSITION</b>		
Net investment in capital assets	345,891,231	281,380,719
Restricted for:	-	-
Nonexpendable	45,731,117	32,601,192
Expendable	15,984,534	16,069,120
Unrestricted	(211,936,992.00)	(269,803,536)
<b>Total net position</b>	195,669,890.00	60,247,495
<b>Total liabilities, deferred inflows of resources, and net position</b>	\$ 1,067,336,977	\$ 841,361,521