



Statement of Net Position
For years ended June 30, 2019 and 2018

ASSETS	2019	2018
Current Assets		
Cash and cash equivalents	\$ 35,889,478	\$ 27,624,340
Investments	2,226,579	2,166,152
Receivables, net	98,811,516	89,544,494
Leases receivable, net	-	-
Due from other campuses	104,417,496	96,925,734
Due from Primary Government	369,206.09	369,161.64
Due from Federal Government	15,605,834	13,421,817
Inventories	1,618,792	1,275,217
Prepaid expenses and advances	1,054,579	1,587,996
Notes receivable, net	1,019,128	569,681
Other current assets	-	-
Total current assets	261,012,608	233,484,593
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	-	-
Investments	30,118,038	30,432,062
Receivables, net	-	-
Notes receivable	5,360,705	7,220,849
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	17,371,536	16,243,094
Buildings and improvements	220,214,741	233,411,710
Machinery and equipment	17,487,551	16,113,380
Infrastructure	5,970,037	6,242,091
Intangible assets	49,612	80,533
Construction in progress	7,279,669	9,624,817
Other noncurrent assets	-	-
Total noncurrent assets	303,851,889	319,368,536
Total Assets	564,864,497	552,853,129
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	13,067,420	4,160,742
Pension-related deferred outflows of resources	61,608,085	50,230,081
Total deferred outflows of resources	74,675,505	54,390,823
Total Assets and Deferred Outflow of Resources	\$ 639,540,002	\$ 607,243,952



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For years ended June 30, 2019 and 2018

LIABILITIES	2019	2018
Current Liabilities		
Accounts payable and accrued liabilities	\$ 34,538,943	\$ 24,786,655
Due to other campuses	154,131	5,584
Due to Federal Government	5,276,293	5,191,681
Amounts held in custody for others	145,390	153,756
Unearned revenues	1,496,305	7,871,965
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	1,383,470	1,471,614
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	717,088	702,088
OPEB liability	6,265,435	-
Other long-term liabilities	-	-
Total current liabilities	49,977,055	40,183,343
Noncurrent Liabilities		
Compensated absences payable	18,604,772	18,296,240
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	9,977,969	10,695,058
OPEB liability	237,274,074	229,865,718
Net pension liability	326,955,832	348,685,510
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	592,812,647	607,542,526
Total Liabilities	642,789,702	647,725,869
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	13,528,836	12,090,167
Pension-related deferred inflows of resources	35,372,440	23,648,612
Total deferred inflows of resources	48,901,276	35,738,779
NET POSITION		
Net investment in capital assets	258,880,333	271,511,016
Restricted for:		
Nonexpendable	34,178,592	34,194,210
Expendable	19,306,708	19,423,301
Unrestricted	(364,516,609)	(401,349,223)
Total net position	(52,150,976)	(76,220,696)
Total liabilities, deferred inflows of resources, and net position	\$ 639,540,002	\$ 607,243,952