



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

	ASSETS	2020	2019
Current Assets			
Cash and cash equivalents		\$ 26,072,247	\$ 35,889,478
Investments		\$ 1,195,248	2,226,579
Receivables, net		\$ 136,438,456	98,811,516
Leases receivable, net		\$ -	-
Due from other campuses		\$ 116,976,450	104,417,496
Due from Primary Government		\$ 5,941,280.86	369,206.09
Due from Federal Government		\$ 14,131,402	15,605,834
Inventories		\$ 1,587,337	1,618,792
Prepaid expenses and advances		\$ 15,430,853	1,054,579
Notes receivable, net		\$ 1,019,460	1,019,128
Other current assets		\$ -	-
Total current assets		\$ 318,792,734	261,012,608
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		-	-
Investments		29,178,814	30,118,038
Receivables, net		-	-
Notes receivable		6,176,271	5,360,705
Other restricted assets		-	-
Investments			
Leases receivable, net		-	-
Capital assets, net:			
Land		17,672,548	17,371,536
Buildings and improvements		202,630,958	220,214,741
Machinery and equipment		15,906,426	17,487,551
Infrastructure		5,697,983	5,970,037
Intangible assets		25,614	49,612
Construction in progress		45,884,118	7,279,669
Other noncurrent assets		-	-
Total noncurrent assets		323,172,732	303,851,889
Total Assets		641,965,466	564,864,497
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		49,824,145	13,067,420
Pension-related deferred outflows of resources		76,588,582	61,608,085
Total deferred outflows of resources		126,412,727	74,675,505
Total Assets and Deferred Outflow of Resources		\$ 768,378,193	\$ 639,540,002



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For years ended June 30, 2020 and 2019

LIABILITIES	2020	2019
Current Liabilities		
Accounts payable and accrued liabilities	\$ 37,534,474	\$ 34,538,943
Due to other campuses	\$ 479,809	154,131
Due to Federal Government	\$ 5,238,506	5,276,293
Amounts held in custody for others	\$ 195,336	145,390
Unearned revenues	\$ 28,650,603	1,496,305
Other current liabilities	\$ -	-
Current portion of long-term liabilities:	\$ -	-
Compensated absences	\$ 1,295,785	1,383,470
Capital lease obligations	\$ -	-
Notes payable	\$ -	-
Bonds payable	\$ 737,088	717,088
OPEB liability	\$ 6,033,803	6,265,435
Other long-term liabilities	\$ -	-
Total current liabilities	\$ 80,165,404	49,977,055
Noncurrent Liabilities		
Compensated absences payable	20,307,243	18,604,772
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	9,240,881	9,977,969
OPEB liability	258,108,489	237,274,074
Net pension liability	335,212,088	326,955,832
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	622,868,701	592,812,647
Total Liabilities	703,034,105	642,789,702
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	37,219,224	13,528,836
Pension-related deferred inflows of resources	27,583,990	35,372,440
Total deferred inflows of resources	64,803,214	48,901,276
NET POSITION		
Net investment in capital assets	279,034,926	258,880,333
Restricted for:		
Nonexpendable	32,601,192	34,178,592
Expendable	16,069,120	19,306,708
Unrestricted	(327,164,364.14)	(364,516,609)
Total net position	540,873.86	(52,150,976)
Total liabilities, deferred inflows of resources, and net position	768,378,193	\$ 639,540,002