



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

ASSETS	2021	2020
Current Assets		
Cash and cash equivalents	\$ 65,077,761	\$ 26,072,247
Investments	\$ 1,174,383	1,195,248
Receivables, net	\$ 178,784,698	136,438,456
Leases receivable, net	\$ -	-
Due from other campuses	\$ 140,380,711	116,976,450
Due from Primary Government	\$ 231,808	5,941,280.86
Due from Federal Government	\$ 19,147,194	14,131,402
Inventories	\$ 1,504,144	1,587,337
Prepaid expenses and advances	\$ 8,937,064	15,430,853
Notes receivable, net	\$ 1,035,277	1,019,460
Other current assets	\$ -	-
Total current assets	\$ 416,273,040	318,792,734
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	\$ -	-
Investments	\$ 41,941,643	29,178,814
Receivables, net	\$ -	-
Notes receivable	\$ 6,697,170	6,176,271
Other restricted assets	\$ -	-
Investments	\$ -	-
Leases receivable, net	\$ -	-
Capital assets, net:	\$ -	-
Land	\$ 17,672,548	17,672,548
Buildings and improvements	\$ 185,047,248	202,630,958
Machinery and equipment	\$ 15,795,363	15,906,426
Infrastructure	\$ 5,425,930	5,697,983
Intangible assets	\$ 15,377	25,614
Construction in progress	\$ 128,159,317	45,884,118
Other noncurrent assets	\$ -	-
Total noncurrent assets	400,754,596	323,172,732
Total Assets	817,027,636	641,965,466
Deferred outflows of resources		
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
Total Assets and Deferred Outflow of Resources	\$ 973,565,562	\$ 768,378,193



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

LIABILITIES	2021	2020
Current Liabilities		
Accounts payable and accrued liabilities	\$ 61,352,536	\$ 37,534,474
Due to other campuses	\$ 598,642	479,809
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	\$ -	-
Current portion of long-term liabilities:	\$ -	-
Compensated absences	\$ 1,448,429	1,295,785
Capital lease obligations	\$ -	-
Notes payable	\$ -	-
Bonds payable	\$ 767,088	737,088
OPEB liability	\$ 6,243,658	6,033,803
Other long-term liabilities	\$ -	-
Total current liabilities	<u>\$ 105,051,219</u>	<u>80,165,404</u>
Noncurrent Liabilities		
Compensated absences payable	\$ 20,399,878	20,307,243
Capital lease obligations	\$ -	-
Notes payable	\$ -	-
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	<u>705,445,598</u>	<u>622,868,701</u>
Total Liabilities	<u>810,496,817</u>	<u>703,034,105</u>
Deferred inflows of resources		
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
Total deferred inflows of resources	<u>39,890,965</u>	<u>64,803,214</u>
NET POSITION		
Net investment in capital assets	\$ 344,049,285	279,034,926
Restricted for:	\$ -	
Nonexpendable	\$ 45,731,117	32,601,192
Expendable	\$ 15,984,534	16,069,120
Unrestricted	\$ (282,587,156)	(327,164,364)
Total net position	<u>123,177,780</u>	<u>540,874</u>
Total liabilities, deferred inflows of resources, and net position	<u>973,565,562</u>	<u>\$ 768,378,193</u>