



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

ASSETS	2020	2019
Current Assets		
Cash and cash equivalents	\$ (111,235)	\$ (212,699)
Investments	89,394	63,346
Receivables, net	7,275,626	7,040,198
Leases receivable, net	-	-
Due from other campuses	(1,073,096)	-
Due from Primary Government	1,793,916	22,324
Due from Federal Government	382,840	161,450
Inventories	339,244	279,650
Prepaid expenses and advances	-	-
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	8,696,689	7,354,269
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	111,235	214,104
Investments	474,677	436,205
Receivables, net	100,318	-
Notes receivable	11,041	11,041
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	146,388	146,388
Buildings and improvements	16,056,174	16,615,296
Machinery and equipment	467,581	496,380
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	17,367,414	17,919,414
Total Assets	26,064,103	25,273,683
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	5,675,849	1,393,347
Pension-related deferred outflows of resources	5,824,109	6,030,938
Total deferred outflows of resources	11,499,958	7,424,285
Total Assets and Deferred Outflow of Resources	\$ 37,564,061	\$ 32,697,968
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 120,187	\$ 141,932
Due to other campuses	-	-
Due to Federal Government	-	-



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Amounts held in custody for others	419,954	407,800
Unearned revenues	5,358,559	4,651,776
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	45,031	38,666
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	678,920	629,310
Other long-term liabilities	-	-
Total current liabilities	6,622,651	5,869,484
Noncurrent Liabilities		
Compensated absences payable	627,013	631,933
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	22,881,510	19,361,902
Net pension liability	18,888,868	18,186,965
Unearned revenues	-	-
Other noncurrent liabilities	-	4,949
Total noncurrent liabilities	42,397,391	38,185,749
Total Liabilities	49,020,042	44,055,233
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	2,845,658	887,027
Pension-related deferred inflows of resources	1,214,994	1,615,357
Total deferred inflows of resources	4,060,652	2,502,384
NET POSITION		
Net investment in capital assets	16,670,143	17,258,064
Restricted for:		
Nonexpendable	504,552	450,838
Expendable	312,314	977,674
Unrestricted	(33,003,642)	(32,546,225)
Total net position	(15,516,633)	(13,859,649)
Total liabilities, deferred inflows of resources, and net position	\$ 37,564,061	\$ 32,697,968