

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

Current Assets 5 16,648,515 \$ 12,717,293 Cash and cash equivalents \$ 642,134 435,118 Receivables, net \$ 5,306,422 8,503,008 Leases receivable, net \$.	ASSETS	2020	2019
Investments 642,134 435,118 Receivables, net 5,306,422 8,503,008 Leases receivable, net	Current Assets		
Receivables, net 5,306,422 8,503,008 Leases receivable, net - - Due from Orimary Government 4,682,515 464,902 Due from Frimary Government 3,943,725 4,070,427 Inventories 2,139,913 2,2489,240 Prepald expenses and advances 1,421 29,671 Notes receivable, net - - Other current assets - - Total current assets - - Total current assets - - Restricted Assets: - - Restricted Assets - - Investments 3,736,972 3,763,390 Receivables, net 93,618 - Receivables, net - - Leases receivable, net - - Leases receivable, net - - Leases receivable, net - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery	Cash and cash equivalents	\$ 16,648,515	\$ 12,717,293
Leases receivable, net	Investments	642,134	435,118
Due from other campuses -	Receivables, net	5,306,422	8,503,008
Due from Primary Government 3,943,725 4,070,470 Due from Federal Government 3,943,725 4,070,477 Inventories 2,139,913 2,488,240 Prepaid expenses and advances 1,421 29,671 Notes receivable, net - - Other current assets 3,3364,645 28,709,659 Noncurrent Assets Restricted Assets: Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Intraspible assets <td>Leases receivable, net</td> <td>-</td> <td>-</td>	Leases receivable, net	-	-
Due from Federal Government Inventories 3,943,725 4,070,427 Inventories 2,139,913 2,489,240 Prepaid expenses and advances 1,421 2,671 Notes receivable, net - - Other current assets 33,364,645 28,709,659 Noncurrent Assets Restricted Assets: Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments 3,685,881 - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intragible assets - - Construction in progress	Due from other campuses	-	-
Inventories		4,682,515	464,902
Prepaid expenses and advances 1,421 29,671 Notes receivable, net - - Other current assets - - Total current assets 33,364,645 28,709,659 Noncurrent Assets Restricted Assets: - 4,599,524 4,974,169 Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Lease receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,956,557 10,930,672 Infrastructure - - - Intrangible assets - - - Construction in progress - - -<	Due from Federal Government	3,943,725	4,070,427
Notes receivable, net - - Other current assets 33,364,645 28,709,659 Noncurrent Assets - - Restricted Assets: - - Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - - Intangible assets - - - Construction in progress - 387,792 Other noncurrent assets 50,018,726 51,233,603 Total Assets 50,018,726 51,233,603 Total Assets entirement obligations -		2,139,913	2,489,240
Other current assets - - Total current assets 33,364,645 28,709,659 Noncurrent Assets - - Restricted Assets: - - Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - - Intangible assets - - - Construction in progress - 3,722 - Other noncurrent assets - - - Total Assets - 5,0,118,726<		1,421	29,671
Noncurrent Assets 33,364,645 28,709,659 Noncurrent Assets Restricted Assets: Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total Assets 83,383,371 79,943,262 Deferred autflows of resources 83,383,371 79,943,262 Deferred amounts on debt refunding - - -		-	-
Noncurrent Assets Restricted Assets: 4,599,524 4,974,169 Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Infrastructure - - Intrapible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total Assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred autilows of resources		-	
Restricted Assets: 4,599,524 4,974,169 Cash and cash Equivalents 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total Assets 50,018,726 51,233,603 Total Assets 33,383,371 79,943,262 Deferred amounts on debt refunding Asset retirement obligations - - OPEB-related deferred outflows of resources 39,242,751 9,118,317	Total current assets	 33,364,645	 28,709,659
Cash and cash Equivalents 4,599,524 4,974,169 Investments 3,736,972 3,763,390 Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Infrastructure - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources Deferred amounts on debt refunding - - Asset retirement obligations 27,636,920 25,112,377 T	Noncurrent Assets		
Investments	Restricted Assets:		
Receivables, net 93,618 - Notes receivable - - Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intagible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources 83,383,371 79,943,262 Deferred amounts on debt refunding - - - Asset retirement obligations 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 Total Assets and	Cash and cash Equivalents	4,599,524	4,974,169
Notes receivable Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets - - Total Assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources 83,383,371 79,943,262 Deferred amounts on debt refunding - - Asset retirement obligations - - OPEB-related deferred outflows of resources 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 <td< td=""><td>Investments</td><td>3,736,972</td><td>3,763,390</td></td<>	Investments	3,736,972	3,763,390
Other restricted assets - - Investments - - Leases receivable, net - - Capital assets, net: - - Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources 83,383,371 79,943,262 Deferred amounts on debt refunding - - - Asset retirement obligations 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 Current Liabilities \$ 510,459	Receivables, net	93,618	-
Investments	Notes receivable	-	-
Leases receivable, net - - Capital assets, net: 3,685,881 3,685,881 Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources - - Deferred amounts on debt refunding - - Asset retirement obligations - - OPEB-related deferred outflows of resources 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 Current Liabilities \$ 510,459 \$ 1,192,044 Due to other campuses	Other restricted assets	-	-
Capital assets, net: 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources Deferred amounts on debt refunding - - Asset retirement obligations - - OPEB-related deferred outflows of resources 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 Total deferred outflows of resources 66,879,671 34,230,694 Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 Current Liabilities Accounts payable and accrued liabilities \$ 510,459 \$ 1,192,044 Due to other campuses - - - Due t	Investments	-	-
Land 3,685,881 3,685,881 Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure - - Intangible assets - - Construction in progress - 387,792 Other noncurrent assets - - Total noncurrent assets 50,018,726 51,233,603 Total Assets 83,383,371 79,943,262 Deferred outflows of resources Deferred amounts on debt refunding - - Asset retirement obligations - - OPEB-related deferred outflows of resources 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 Current Liabilities Accounts payable and accrued liabilities \$ 510,459 \$ 1,192,044 Due to other campuses - - Due to Federal Government - -	Leases receivable, net	-	-
Buildings and improvements 26,934,074 27,491,699 Machinery and equipment 10,968,657 10,930,672 Infrastructure Intangible assets 387,792 Other noncurrent assets Total noncurrent assets 50,018,726 51,233,603 Total Assets 550,018,726 51,233,603 Total Assets 750,018,726 51,233,603 Total Assets 750,018,726 51,233,603 Total Assets 750,018,726 51,233,603 Total Asset retirement obligations OPEB-related deferred outflows of resources 39,242,751 9,118,317 Pension-related deferred outflows of resources 27,636,920 25,112,377 Total deferred outflows of resources 66,879,671 34,230,694 Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 Current Liabilities Accounts payable and accrued liabilities \$ 510,459 \$ 1,192,044 Due to other campuses	Capital assets, net:		
Machinery and equipment10,968,65710,930,672InfrastructureIntangible assetsConstruction in progress-387,792Other noncurrent assetsTotal noncurrent assets50,018,72651,233,603Total Assets83,383,37179,943,262Deferred outflows of resourcesDeferred amounts on debt refundingAsset retirement obligationsOPEB-related deferred outflows of resources39,242,7519,118,317Pension-related deferred outflows of resources27,636,92025,112,377Total deferred outflows of resources66,879,67134,230,694Total Assets and Deferred Outflow of Resources\$ 150,263,042\$ 114,173,956Current Liabilities20202019Current Liabilities\$ 510,459\$ 1,192,044Due to other campusesDue to Federal Government		3,685,881	3,685,881
Infrastructure Intangible assets Construction in progress Construction in progress Other noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources ILIABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government - 387,792 - 387,792 - 50,018,726 - 51,233,603 - 79,943,262 - 79,943,262 - 7			27,491,699
Intangible assets Construction in progress Construction in progress Cother noncurrent assets Total noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources For a significant outflows of resources Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources OPEB-related deferred outflows of resources D		10,968,657	10,930,672
Construction in progress Other noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources LIABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Deferred outflows of reductions - 387,792 - 387,792 - 383,383,371 - 79,943,262 Sagara		-	-
Other noncurrent assets Total noncurrent assets Total Assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total Assets and Deferred Outflows of resources LIABILITIES LIABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to Federal Government - - - - - - - - - - - - -	-	-	-
Total noncurrent assets Total Assets Total Assets Total Assets Total Assets Total Assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources Total deferred outflows of resources LIABILITIES Total Assets and Deferred Outflow of Resources Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Total Assets Sources	· -	-	387,792
Total Assets83,383,37179,943,262Deferred outflows of resources Deferred amounts on debt refundingAsset retirement obligationsOPEB-related deferred outflows of resources39,242,7519,118,317Pension-related deferred outflows of resources27,636,92025,112,377Total deferred outflows of resources66,879,67134,230,694Total Assets and Deferred Outflow of Resources\$ 150,263,042\$ 114,173,956Current Liabilities\$ 510,459\$ 1,192,044Due to other campusesDue to Federal Government		 	 -
Deferred outflows of resources Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources Total deferred outflows of resources LIABILITIES LIABILITIES Current Liabilities Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Deferred outflows of resources 39,242,751 9,118,317 9,118,317 9,118,317 9,118,317 19,118,317			
Deferred amounts on debt refunding Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources Total deferred outflows of resources Total Assets and Deferred Outflow of Resources LIABILITIES LIABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government - - - - - - - - - - - - -	Total Assets	 83,383,371	 79,943,262
Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources Total Assets and Deferred Outflow of Resources LIABILITIES LIABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Assets and Deferred Outflow of Resources 39,242,751 9,118,317 9,118,317 9,118,317 9,118,317 10,12,047 10,12,047 10,12,047 11,12,047			
OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources Total Assets and Deferred Outflow of Resources LIABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government 39,242,751 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 9,118,317 10,104,31	Deferred amounts on debt refunding	-	-
Pension-related deferred outflows of resources Total deferred outflows of resources 66,879,671 Total Assets and Deferred Outflow of Resources LIABILITIES 2020 Current Liabilities Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government 27,636,920 25,112,377 34,230,694 2019 20			
Total deferred outflows of resources 66,879,671 34,230,694 Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 LIABILITIES 2020 2019 Current Liabilities Accounts payable and accrued liabilities \$ 510,459 \$ 1,192,044 Due to other campuses Due to Federal Government			
Total Assets and Deferred Outflow of Resources \$ 150,263,042 \$ 114,173,956 LIABILITIES 2020 2019 Current Liabilities Accounts payable and accrued liabilities \$ 510,459 \$ 1,192,044 Due to other campuses Due to Federal Government			 25,112,377
LIABILITIES 2020 Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Accounts Payable and accrued liabilities \$ 510,459 \$ 1,192,044	Total deferred outflows of resources	 66,879,671	 34,230,694
Current LiabilitiesAccounts payable and accrued liabilities\$ 510,459\$ 1,192,044Due to other campusesDue to Federal Government	Total Assets and Deferred Outflow of Resources	\$ 150,263,042	\$ 114,173,956
Accounts payable and accrued liabilities \$ 510,459 \$ 1,192,044 Due to other campuses Due to Federal Government	LIABILITIES	2020	2019
Due to other campuses Due to Federal Government	Current Liabilities		
Due to Federal Government	Accounts payable and accrued liabilities	\$ 510,459	\$ 1,192,044
	•	-	-
Amounts held in custody for others 140 434 53 044		-	-
Amounts field in custody for others 149,434 53,044	Amounts held in custody for others	149,434	53,044



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

Unearned revenues	4,462,070	6,089,220
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	697,845	626,172
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	6,840,713	6,522,096
Other long-term liabilities		
Total current liabilities	12,660,521	14,482,576
Noncurrent Liabilities		
Compensated absences payable	7,998,101	8,036,989
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	165,457,044	147,645,946
Net pension liability	121,510,927	116,464,811
Unearned revenues	-	-
Other noncurrent liabilities	17,426	52,435
Total noncurrent liabilities	294,983,498	272,200,181
Total Liabilities	307,644,019	286,682,757
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	26,635,605	9,023,042
Pension-related deferred inflows of resources	7,756,991	11,079,391
Total deferred inflows of resources	34,392,596	20,102,433
NET POSITION		
Net investment in capital assets	41,588,612	42,496,044
Restricted for:		
Nonexpendable	3,889,868	3,785,504
Expendable	10,394,485	10,371,076
Unrestricted	(247,646,538)	(249,263,858)
Total net position	(191,773,573)	(192,611,234)
Total liabilities, deferred inflows of resources, and net		
position	\$ 150,263,042	\$ 114,173,956