

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

ASSETS Current Assets	2021	2020
Cash and cash equivalents	\$ 57,028,558	\$ 64,271,857
Investments	120,673,083	77,599,622
Receivables, net	85,592,451	72,106,004
Leases receivable, net		
Due from other campuses	124,287	288,086
Due from Primary Government Due from Federal Government	244,549	8,444,343
Inventories	7,767,769 275,386	6,121,647
Prepaid expenses and advances	371,441	297,237 207,310
Notes receivable, net	4,656	2,534
Other current assets	1,050	2,55
Total current assets	272,082,180	229,338,640
Noncurrent Assets		
Restricted Assets:		
Cash and cash equivalents	2,099,618	1,450,367
Investments Descimbles and	97,433,916	81,389,511
Receivables, net Notes receivable	10,036	15,817
Other restricted assets	10,050	15,017
Investments		
Leases receivable, net		
Capital assets, net:		
Land	3,823,222	3,473,222
Buildings and imporovements	38,607,274	43,780,479
Machinery and equipment	13,953,389	11,251,501
Infrastructure	-	
Intangible Assets	205,991	111,900
Construction in progress	11,390,104	6,092,691
Other noncurrent assets		
Total noncurrent assets	167,523,550	147,565,488
Total assets	439,605,730	376,904,128
Deferred outflows of resources		
Deferred amounts on debt refunding		
Asset retirement obligations		
OPEB-related deferred outflows of resources	61,153,547	61,717,805
Pension-related deferred outflows of resources	57,245,914	39,472,720
Total dererred outflow of resources	118,399,461	101,190,531
Traditional data and and an of an and	559 005 101	478 004 650
Total assets and dererred outflow of resources	558,005,191	478,094,659
LIABILITIES		2020
	2021	
Current Liabilities		19.932.787
Current Liabilities Accounts payable and accrued liabilities	30,315,633	
Current Liabilities Accounts payable and accrued liabilities Due to other campuses		
Current Liabilities Accounts payable and accrued liabilities	30,315,633	209,539
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government	30,315,633 161,132	209,539
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities	30,315,633 161,132 93,922	209,539
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues	30,315,633 161,132 93,922 1,162,261	209,539 2,175 692,132
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Ederal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences	30,315,633 161,132 93,922 1,162,261 -	209,539 2,175 692,132 1,112,350
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations	30,315,633 161,132 93,922 1,162,261	209,539 2,175 692,132 1,112,350
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable	30,315,633 161,132 93,922 1,162,261 -	209,539 2,175 692,132 1,112,350
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816	209,539 2,175 692,132 1,112,350 21,810
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable Bonds payable OPEB liability	30,315,633 161,132 93,922 1,162,261 -	209,539 2,175 692,132 1,112,350 21,810
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long term liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525	209,539 2,175 692,132 1,112,355 21,810 14,166,820
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable Bonds payable OPEB liability	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816	209,539 2,175 692,132 1,112,355 21,810 14,166,820
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to ederal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525	209,539 2,175 692,132 1,112,355 21,810 14,166,820
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729	209,539 2,173 692,133 1,112,355 21,816 14,166,820
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longterm liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longterm liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525	209,539 2,175 692,133 1,112,350 21,810 14,166,820 36,137,615
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable OPEB liability Other long-term liabilities Total current liabilities Noteurent Liabilities Compensated absences payable Capital Lase obligations	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729	209,539 2,175 692,133 1,112,350 21,810 14,166,820 36,137,615
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longterm liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longterm liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729	209,539 2,173 692,133 1,112,350 21,810 14,166,820 36,137,619
Current Liabilities Accounts payable and accrued liabilities Due to other campues Due to ederal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities Capital ease obligations Notes payable Capital lease obligations Notes payable Capital lease obligations	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729	209,539 2,175 692,132 1,112,356 21,816 14,166,826 36,137,615 11,288,693 21,816
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longterm liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longterm liabilities Nocurrent Liabilities Compensated absences payable Capital lease obligations Notes payable Bonds payable Capital lease obligations Notes payable Compensated absences payable Capital lease obligations Notes payable Bonds payable Capital lease obligations Notes payable Bonds paya	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707	209,539 2,173 692,133 1,112,350 21,810 14,166,820 36,137,619 11,288,699 21,810
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Noturrent Liabilities Noturrent Liabilities Compensated absences payable Capital lease obligations Notes payable DOPEB liability Noter spayable Capital lease obligations Notes payable Capital lease obligations Notes payable Notes payable Capital lease obligations Notes payable Capital lease obligations Notes payable Notes payable Capital lease obligations Notes payable Capita	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707	209,539 2,175 692,133 1,112,350 21,810 14,166,820 36,137,619 11,288,693 21,810
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable OPEB liability Other long-term liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Net pension liability Net pension liability Unearned revenues Other noncurrent liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 329,908,900 206,709,491	209,539 2,175 692,132 1,112,356 21,816 14,166,826 36,137,615 11,288,693 21,816 316,806,105 186,300,874
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Other long-term liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable Other long-term liabilities Compensated absences payable Other long-term liabilities Compensated absences payable Other long-term liabilities Compensated absences payable Other long-term liabilities Vocurrent Liabilities Other payable Other long-term liabilities Compensated absences payable Capital lease obligations Notes payable Other	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 329,908,900 206,709,491	209,539 2,175 692,132 1,112,350 21,816 14,166,820 14,166,820 11,288,693 21,816 316,806,103 186,300,874
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Net pension liability Unearned revenues Other noncurrent liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 329,908,900 206,709,491	209,539 2,175 692,132 1,112,350 21,816 14,166,820 14,166,820 11,288,693 21,816 316,806,103 186,300,874
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Noturrent Liabilities Noterrent Liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Other long-term liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Uther of the payable Bonds payable Bonds payable OPEB liability Unearned revenues Other noncurrent liabilities Total noncurrent liabilities Total labilities Total Liabilities Total Liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 329,908,900 206,709,491	209,539 2,175 692,132 1,112,350 21,816 14,166,820 14,166,820 11,288,693 21,816 316,806,103 186,300,874
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longerm liabilities: Compensated absences Capital lease obligations Notes Payable Dother longerm liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable DOTHE Liabilities Compensated absences payable Capital lease obligations Notes payable DOTEB liability Net pension liability Net pension liability Net pension liabilities Total current liabilities Total noncurrent liabilities Total noncurrent liabilities Total noncurrent liabilities Total Liabilities Dother noncurrent liabilities Total Liabilities Compensated absences Capital lease obligations Notes payable DOTEB liability Net pension liability Net pension liabilities Total Liabilities Total Liabilities Compensated absences Capital lease obligations Notes payable DOTEB liability Net pension liability Differed noncurrent liabilities Total Liabilities Total Liabilities Total Liabilities Capital Pension liability Differed noncurrent liability Differed noncurrent liabilities Capital Pension liability Differed noncurrent liabilities Capital Pension liability Differed noncurrent liabilities Capital Pension liability Differed noncurrent Differed noncurrent liability Differed noncurrent liability Differed noncurrent Differed noncurrent liability Differed noncurrent liability Differed noncurrent lia	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 329,908,900 206,709,491	209,539 2,175 692,132 1,112,350 21,816 14,166,820 14,166,820 11,288,693 21,816 316,806,103 186,300,874
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Noturrent Liabilities Noterrent Liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Other long-term liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Uther of the payable Bonds payable Bonds payable OPEB liability Unearned revenues Other noncurrent liabilities Total noncurrent liabilities Total labilities Total Liabilities Total Liabilities	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 11,930,707 548,549,098 595,072,827	209,539 2,175 692,132 1,112,35C 21,816 14,166,82C 36,137,615 11,288,693 21,816 316,806,103 186,300,874 514,417,486 550,555,105
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to elevant Government Amounts held in custody for others Unearned revenues Other current liabilities Compensated absences Capital lease obligations Notes Payable Bonds payable OTEB liability Other longerern liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable Bonds payable OTEB liability Other longerern liabilities Total current liabilities Total current liabilities Total current liabilities Total lease obligations Notes payable Dottes payable Dottes payable Total lease obligations Notes payable Dottes liability Net pension liability Net pension liability Deferred liability Deferred liability Deferred liabilities Total Liabilities Total Liabilities Total Liabilities Deferred inflows of resources Split interest agreements	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 329,908,900 206,709,491	209,539 2,175 692,132 1,112,355 21,816 14,166,820 14,166,820 11,288,693 21,816 316,806,103 186,300,874 5514,417,486 550,555,105
Current Liabilities Accounts payable and accrued liabilities Due to other campues Due to other campues Current campues Other current liabilities Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longerem liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Other longerem liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable Capital Lease obligations Compensent liabilities Total Liabilities Compensent liabilities Compensent liabilities Cother noncurrent liabilities Cother no	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 1,1930,707	209,539 2,173 692,133 1,112,355 21,810 14,166,822 36,137,619 11,288,693 21,810 316,806,107 186,300,874 514,417,488 550,555,103 57,149,744 17,155,284
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other long-term liabilities Compensated absences payable Capital lease obligations Notes payable DOPEB liability OPEB liability OPEB liability Net pension liabilities Total Liabilities Total Liabilities Total Liabilities Defered inflows of resources Pension-related deferred inflows of resources Pension-related leferred Inflows of resources Capital lead deferred Inflows of resources Defered Inflows of resources	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 1,930,707 1,930,707 1,930,707 548,549,098 595,072,827	209,539 2,173 692,133 1,112,355 21,810 14,166,822 36,137,619 11,288,693 21,810 316,806,107 186,300,874 514,417,488 550,555,103 57,149,744 17,155,284
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longterm liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longterm liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Net pension liability Unearned revenues Other noncurrent liabilities Total current liabilities Total noncurrent liabilities Total current liabilities Other noncurrent liabilities Total current liabilities Other noncurrent liabilities Other noncurrent liabilities Total current liabilities Other noncurrent liabilities Total current liabilities Total noncurrent liabilities Total current liabilities Deferred inflows of resources Split interest agreements OPEB-related deferred inflows of resources Total deferred linflows of resources NET ASSETS	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 11,930,707 548,549,098 595,072,827	209,539 2,173 692,132 1,112,355 21,816 14,166,822 14,166,822 11,288,693 21,816 316,806,103 11,288,693 21,816 316,806,103 186,300,874 551,4417,488 550,555,103 57,149,744 17,155,284 74,305,028
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable OPEB liability Other long-term liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Net pension liability Net pension liabilities Total Liabilities Total Liabilities Total Liabilities Deferred inflows of resources Split interest agreements OPEB-related deferred inflows of resources Pension-related leferred inflows of resources Net investment in capital assets Net investment in capital assets	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 1,930,707 1,930,707 1,930,707 548,549,098 595,072,827	209,539 2,173 692,132 1,112,355 21,816 14,166,822 14,166,822 11,288,693 21,816 316,806,103 11,288,693 21,816 316,806,103 186,300,874 551,4417,488 550,555,103 57,149,744 17,155,284 74,305,028
Current Liabilities Accounts payable and accrued liabilities Due to other campuses Unearned revenues Other current liabilities Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longeterm liabilities Total current liabilities Compensated absences payable Capital lease obligations Notes payable Bonds payable Capital lease obligations Notes payable DOPEB liability Unearnet revenues Other noncurrent liabilities Total current liabilities Notes payable DOPEB liability Unearnet revenues Other noncurrent liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities Notes payable Capital lease obligations Note	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 11,930,707 548,549,098 595,072,827 44,509,743 6,795,898 51,305,641	209,539 2,173 692,133 1,112,355 21,816 14,166,820 11,288,699 21,816 11,288,699 21,816 11,288,690 11,316,806,107 186,300,877 550,555,107 57,149,744 17,155,284 74,305,023 64,666,167 64,666,167 10,175 10,1
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longterm liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other longterm liabilities Compensated absences payable Capital lease obligations Notes payable OPEB liability Net pension liability Unearned revenues Other noncurrent liabilities Total current liabilities Total noncurrent liabilities Total current liabilities Other noncurrent liabilities Total current liabilities Other noncurrent liabilities Other noncurrent liabilities Total current liabilities Other noncurrent liabilities Total current liabilities Total noncurrent liabilities Total current liabilities Deferred inflows of resources Split interest agreements OPEB-related deferred inflows of resources Total deferred linflows of resources NET ASSETS	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 11,930,707 1,19300,707 1,1930,707 1,1930,707 1,1930,707 1	209,539 2,175 692,132 1,112,355 21,810 14,166,825 14,166,825 21,810 36,137,615 11,288,699 21,810 316,800,070 186,300,874 551,4417,486 550,555,105 57,149,744 17,155,284 74,305,028 64,666,161 18,119,577
Current Liabilities Accounts payable and accrued liabilities Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Capital lease obligations Notes Payable Bonds payable OPEB liability Other Liabilities Compensated absences payable Capital lease obligations Notes payable DOPEB liability Other protect absences payable OPEB liability OPEB liability OPEB liability Net pension liabilities Total Current liabilities Total current liabilities OPEB liability Net pension liabilities Total Liabilities OPEB liability Net pension liabilities Total Liabilities Total Liabilities Total Liabilities Deferred inflows of resources Pension-related deferred inflows of resources NET ASSETS Net investment in capital assets Restricted for: Nonexpendable	30,315,633 161,132 93,922 1,162,261 1,079,440 21,816 13,689,525 46,523,729 11,930,707 11,930,707 11,930,707 548,549,098 595,072,827 44,509,743 6,795,898 51,305,641	19,932,787 209,539 2,175 692,132 1,112,350 21,810 14,166,820 11,288,693 21,816 316,806,103 186,300,874 514,417,486 550,555,105 57,149,744 17,155,284 74,305,028 64,666,161 18,119,577 71,318,906 (300,870,121