

Statement of Net Position For years ended June 30, 2022 and 2021

Carban and cash equivalents \$ (209,136) \$ 13,109 Investments 66,448 132,783 Receivables, net 9,310,640 8,524,500 Due from other campuses - (674,685) Due from State Treasury - 14,016 Due from State Treasury - 14,016 Due from Federal Government 474,161 868,823 Inventories 247,705 270,318 Prepaid expenses and advances 80,500 45,509 Notes receivable - - Leases receivable - Discrete component units - - Other current assets 9,970,318 9,194,373 Noncurrent Assets Restricted: - - - Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 687,943 601,646 Receivables, net 11,041 11,041 01,646 11,041 01,646 Other restricted assets - - - - -	ASSETS	2022		2021	
Receivables, net	Current Assets				
Receivables, net 9,310,640 8,524,500 Due from Other campuses - (674,685) Due from State Treasury - 14,016 Due from Federal Government 474,161 868,823 Inventories 247,705 270,318 Prepaid expenses and advances 80,500 45,509 Notes receivable - - Leases receivable - Discrete component units - - Other current assets - - Total current assets 9,970,318 9,194,373 Noncurrent Assets - - Restricted: - - Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Leases receivable - Discrete component units - - Leases receivable - Discrete component units - - Capital assets, net: <td< td=""><td>Cash and cash equivalents</td><td>\$ (209,136)</td><td>\$</td><td>13,109</td></td<>	Cash and cash equivalents	\$ (209,136)	\$	13,109	
Due from Other Campuses - (674,685) Due from Federal Government 474,161 868,823 Inventories 247,705 270,318 Prepaid expenses and advances 80,500 45,509 Notes receivable - - Leases receivable - - Leases receivable - Discrete component units - - Other current assets - - Total current assets 9,970,318 9,194,373 Noncurrent Assets Restricted: - - Cash and cash Equivalents 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,704 228,817 Notes receivable assets - - Investments - - Leases receivable - Discrete component units -	Investments	66,448		132,783	
Due from State Treasury	Receivables, net	9,310,640		8,524,500	
Due from Federal Government 474,161 868,823 Inventories 247,705 270,318 Prepaid expenses and advances 80,500 45,509 Notes receivable - - Leases receivable - Discrete component units - - Other current assets - - Total current assets 9,970,318 9,194,373 Noncurrent Assets - - Restricted: - - Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,041 11,041 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - Discrete component units - - Capital assets, net: - - Lease receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388	Due from other campuses	-		(674,685)	
Inventories 247,705 270,318 Prepaid expenses and advances 80,500 45,509 Notes receivable	Due from State Treasury	-		14,016	
Prepaid expenses and advances 80,500 45,509 Notes receivable - - Leases receivable - Discrete component units - - Other current assets 9,970,318 9,194,373 Noncurrent Assets - - Restricted: Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - Discrete component units - - Capital assets, net: - - Lease receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - - Intangible r	Due from Federal Government	474,161		868,823	
Notes receivable	Inventories	247,705		270,318	
Leases receivable Leases receivable - Discrete component units - - Other current assets 9,970,318 9,194,373 Noncurrent Assets 9,970,318 9,194,373 Noncurrent Assets 8 - Restricted: 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible right-to-use leased assets: - - Leased building and office space - - Leased machinery and equipment -	Prepaid expenses and advances	80,500		45,509	
Leases receivable - Discrete component units - - Other current assets 9,970,318 9,194,373 Noncurrent Assets 8 9,970,318 9,194,373 Noncurrent Assets 8 8 1,099 Investments 687,943 601,646 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 111,041 Other restricted assets - <td< td=""><td>Notes receivable</td><td>-</td><td></td><td>-</td></td<>	Notes receivable	-		-	
Other current assets - - Total current assets 9,970,318 9,194,373 Noncurrent Assets Restricted: Sestricted: Sestricted: Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Leased land - - Leased pulled right-to-use leased assets: - -	Leases receivable	-		-	
Noncurrent Assets 9,970,318 9,194,373 Restricted: 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - Discrete component units - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Intangible right-to-use leased assets: - - Leased building and office space - - Leased building and equipment - - Other noncurrent assets 16,771,011 16,	Leases receivable - Discrete component units				
Noncurrent Assets Restricted: 209,136 (13,109) Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Leases receivable - Discrete component units - - Leases receivable - Discrete component units - - Leased sereceivable - Discrete component units - - Leased land 14,60,388 146,388 Buildings and improvements 1243,885 401,670 Intangible right-to-use leased assets: - - Leased land - - Leased building and office space - - Leased building and office space - - Leased land - -	Other current assets	 			
Restricted: Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Intangible right-to-use leased assets: - - Leased land - - Leased building and office space - - Leased machinery and equipment - - Other noncurrent assets 16,771,011 16,634,9	Total current assets	9,970,318		9,194,373	
Cash and cash Equivalents 209,136 (13,109) Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Intangible right-to-use leased assets: - - Leased land - - Leased building and office space - - Leased machinery and equipment - - Other noncurrent assets 16,771,011 16,634,994	Noncurrent Assets				
Investments 687,943 601,646 Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - -	Restricted:				
Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Intangible right-to-use leased assets: - - Leased land - - Leased building and office space - - Leased machinery and equipment - - Other noncurrent assets - - Total noncurrent assets - - Total Assets 26,741,329 25,829,367 Deferred outflow	Cash and cash Equivalents	209,136		(13,109)	
Receivables, net 11,704 228,817 Notes receivable 11,041 11,041 Other restricted assets - - Investments - - Leases receivable - - Leases receivable - Discrete component units - - Capital assets, net: - - Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Intangible right-to-use leased assets: - - Leased land - - Leased building and office space - - Leased machinery and equipment - - Other noncurrent assets - - Total noncurrent assets - - Total Assets 26,741,329 25,829,367 Deferred outflow	Investments	687,943		601,646	
Other restricted assets Investments Leases receivable Leases receivable - Discrete component units Capital assets, net: Land Buildings and improvements Buildings and equipment Intangible assets Constructure Intangible assets Construction in progress Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets Deferred outflows of resources Deferred deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources For total deferred outflows of resources 10,235,734 11,472,738 12,632,734 11,472,738 11,472,738	Receivables, net			228,817	
Investments Leases receivable Leases receivable - Discrete component units Capital assets, net: Land Buildings and improvements Buildings and improvements I1,243,885 Buildings and improvements I1,243,885 Buildings and improvements I1,243,885 Buildings and improvements I1,243,885 A01,670 Infrastructure Intangible assets Construction in progress Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets I16,771,011 Total Assets Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources 10,235,734 11,472,738	Notes receivable	11,041		11,041	
Leases receivableLeases receivable - Discrete component unitsCapital assets, net:146,388146,388Buildings and improvements14,460,91415,258,541Machinery and equipment1,243,885401,670InfrastructureIntangible assetsConstruction in progressIntangible right-to-use leased assets:Leased landLeased machinery and equipmentOther noncurrent assetsTotal noncurrent assets16,771,01116,634,994Total Assets26,741,32925,829,367Deferred amounts on debt refundingLease related deferred outflows of resourcesAsset retirement obligationsOPEB-related deferred outflows of resources6,460,0904,975,614Pension-related deferred outflows of resources3,775,6446,497,124Total deferred outflows of resources10,235,73411,472,738	Other restricted assets	-		-	
Leases receivable - Discrete component units Capital assets, net: Land 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure 1 Intangible assets Construction in progress Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets 16,771,011 16,634,994 Total Assets 26,741,329 25,829,367 Deferred outflows of resources Deferred amounts on debt refunding Asset related deferred outflows of resources OPEB-related deferred outflows of resources 6,460,090 4,975,614 Pension-related deferred outflows of resources 3,775,644 6,497,124 Total deferred outflows of resources 10,235,734 11,472,738	Investments	-		-	
Capital assets, net: Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure Intangible assets Construction in progress Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets 16,771,011 16,634,994 Total Assets 26,741,329 25,829,367 Deferred outflows of resources Deferred amounts on debt refunding	Leases receivable	-		-	
Land 146,388 146,388 Buildings and improvements 14,460,914 15,258,541 Machinery and equipment 1,243,885 401,670 Infrastructure - - Intangible assets - - Construction in progress - - Intangible right-to-use leased assets: - - Leased land - - - Leased building and office space - - - Leased machinery and equipment - - - Other noncurrent assets - - - Total noncurrent assets 16,771,011 16,634,994 Total Assets 26,741,329 25,829,367 Deferred outflows of resources - - Deferred amounts on debt refunding - - Lease related deferred outflows of resources - - Asset retirement obligations - - OPEB-related deferred outflows of resources 6,460,090 4,975,614 Pension-related deferred outflows of resources 3,775,644 6,497,124 Total deferred outflow	Leases receivable - Discrete component units	-		-	
Buildings and improvements Machinery and equipment I,243,885 401,670 Infrastructure Intangible assets Construction in progress Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources 10,235,734 11,472,738	Capital assets, net:				
Machinery and equipment1,243,885401,670InfrastructureIntangible assetsConstruction in progressIntangible right-to-use leased assets:Leased landLeased building and office spaceLeased machinery and equipmentOther noncurrent assetsTotal noncurrent assets16,771,01116,634,994Total Assets26,741,32925,829,367Deferred outflows of resourcesLease related deferred outflows of resourcesAsset retirement obligationsOPEB-related deferred outflows of resources6,460,0904,975,614Pension-related deferred outflows of resources3,775,6446,497,124Total deferred outflows of resources10,235,73411,472,738	Land	146,388		146,388	
Machinery and equipment1,243,885401,670InfrastructureIntangible assetsConstruction in progressIntangible right-to-use leased assets:Leased landLeased building and office spaceLeased machinery and equipmentOther noncurrent assetsTotal noncurrent assets16,771,01116,634,994Total Assets26,741,32925,829,367Deferred outflows of resourcesLease related deferred outflows of resourcesAsset retirement obligationsOPEB-related deferred outflows of resources6,460,0904,975,614Pension-related deferred outflows of resources3,775,6446,497,124Total deferred outflows of resources10,235,73411,472,738	Buildings and improvements	14,460,914		15,258,541	
Intangible assets	Machinery and equipment	1,243,885		401,670	
Construction in progress Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Infrastructure	-		-	
Intangible right-to-use leased assets: Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Intangible assets	-		-	
Leased land Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Construction in progress	-		-	
Leased building and office space Leased machinery and equipment Other noncurrent assets Total noncurrent assets Total Assets Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Intangible right-to-use leased assets:				
Leased machinery and equipment Other noncurrent assets Total noncurrent assets Total Assets 16,771,011 16,634,994 26,741,329 25,829,367 Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Leased land	-		-	
Other noncurrent assetsTotal noncurrent assets16,771,01116,634,994Total Assets26,741,32925,829,367Deferred outflows of resourcesDeferred amounts on debt refundingLease related deferred outflows of resourcesAsset retirement obligationsOPEB-related deferred outflows of resources6,460,0904,975,614Pension-related deferred outflows of resources3,775,6446,497,124Total deferred outflows of resources10,235,73411,472,738	Leased building and office space	-		-	
Total noncurrent assets Total Assets 16,771,011 16,634,994 25,829,367 Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Leased machinery and equipment	-		-	
Total noncurrent assets Total Assets 16,771,011 16,634,994 25,829,367 Deferred outflows of resources Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Other noncurrent assets	-		-	
Total Assets26,741,32925,829,367Deferred outflows of resourcesDeferred amounts on debt refundingLease related deferred outflows of resourcesAsset retirement obligationsOPEB-related deferred outflows of resources6,460,0904,975,614Pension-related deferred outflows of resources3,775,6446,497,124Total deferred outflows of resources10,235,73411,472,738		 16,771,011		16,634,994	
Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Total Assets				
Deferred amounts on debt refunding Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738	Deferred outflows of resources				
Lease related deferred outflows of resources Asset retirement obligations OPEB-related deferred outflows of resources Pension-related deferred outflows of resources Total deferred outflows of resources 10,235,734 11,472,738		-		_	
Asset retirement obligations	<u> </u>	_		_	
OPEB-related deferred outflows of resources6,460,0904,975,614Pension-related deferred outflows of resources3,775,6446,497,124Total deferred outflows of resources10,235,73411,472,738		-		_	
Pension-related deferred outflows of resources 3,775,644 6,497,124 Total deferred outflows of resources 10,235,734 11,472,738	-	6,460.090		4.975.614	
Total deferred outflows of resources 10,235,734 11,472,738					
Total Assets and Deferred Outflow of Resources \$ 36,977,063 \$ 37,302,105					
	Total Assets and Deferred Outflow of Resources	\$ 36,977,063	\$	37,302,105	



Statement of Net Position For years ended June 30, 2022 and 2021

LIABILITIES	2022		2021	
Current Liabilities				
Accounts payable and accrued liabilities	\$	253,108	\$	363,098
Due to other campuses		929,404		-
Due to Federal Government		-		-
Amounts held in custody for others		373,785		452,344
Unearned revenues		6,068,247		6,012,161
Other current liabilities		-		-
Current portion of long-term liabilities:				
Compensated absences		58,564		52,317
Lease liability		-		-
Lease liability - discrete component units		-		-
Finance purchase obligations		-		-
Notes payable		-		-
Bonds payable		-		-
OPEB liability		569,422		629,587
Other long-term liabilities Total current liabilities		9 252 520		7,509,507
Total current habilities		8,252,530		7,309,307
Noncurrent Liabilities				
Compensated absences payable		632,345		660,108
Lease liability		-		-
Lease liability - discrete component units		-		-
Finance purchase obligations		-		-
Notes payable		-		-
Bonds payable		-		-
OPEB liability		17,163,693		24,098,172
Net pension liability		10,501,567		19,473,938
Unearned revenues		-		-
Other noncurrent liabilities	-	- 20 207 605		- 44 222 240
Total noncurrent liabilities		28,297,605		44,232,218
Total Liabilities		36,550,135		51,741,725
Deferred inflows of resources				
Lease related deferred inflows of resources		-		-
Split interest agreements		-		-
OPEB-related deferred inflows of resources		7,149,363		2,295,084
Pension-related deferred inflows of resources		6,416,730		1,513,244
Total deferred inflows of resources		13,566,093		3,808,328
NET POSITION				
Net investment in capital assets		15,851,187		15,806,599
Restricted for:				_5,555,555
Nonexpendable		649,286		549,286
Expendable		966,298		859,621
Unrestricted		(30,605,936)		(35,463,454)
Total net position		(13,139,165)		(18,247,948)
Total liabilities, deferred inflows of resources, and net position	\$	36,977,063	\$	37,302,105
position.	<u> </u>	30,377,003	7	37,302,103