

\_\_\_\_\_

\_\_\_\_\_



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

Amounts held in custody for others	230,118	
Unearned revenues	9,162,212	
Other current liabilities	-	
Current portion of long-term liabilities:		
Compensated absences	117,613	
Capital lease obligations	-	
Notes payable	-	
Bonds payable	-	
OPEB liability	1,344,445	
Other long-term liabilities	-	
Total current liabilities	<u>12,662,537</u>	
<b>Noncurrent Liabilities</b>		
Compensated absences payable	1,684,629	
Capital lease obligations	-	
Notes payable	-	
Bonds payable	-	
OPEB liability	35,006,919	
Net pension liability	41,841,514	
Unearned revenues	-	
Other noncurrent liabilities	46,713	
Total noncurrent liabilities	<u>78,579,775</u>	
<b>Total Liabilities</b>	<u>91,242,312</u>	
<b>Deferred inflows of resources</b>		
Split interest agreements	-	
OPEB-related deferred inflows of resources	8,048,983	
Pension-related deferred inflows of resources	5,378,246	
<b>Total deferred inflows of resources</b>	<u>13,427,229</u>	
<b>NET POSITION</b>		
Net investment in capital assets	18,588,605	
Restricted for:		
Nonexpendable	6,891,843	
Expendable	3,841,802	
Unrestricted	(48,886,163)	
<b>Total net position</b>	<u>(19,563,913)</u>	