



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

	2022	2021
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,277,307	\$ 953,980
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	-	-
Unearned revenues	1,484,434	1,236,339
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	267,609	139,976
Lease liability	-	-
Lease liability - discrete component units	-	-
Finance purchase obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	333,534	330,398
Other long-term liabilities	-	-
Total current liabilities	3,362,884	2,660,693
Noncurrent Liabilities		
Compensated absences payable	3,743,320	4,063,507
Lease liability	-	-
Lease liability - discrete component units	-	-
Finance purchase obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	24,054,190	34,707,876
Net pension liability	30,834,405	59,525,062
Unearned revenues	-	-
Other noncurrent liabilities	8,129	7,184
Total noncurrent liabilities	58,640,044	98,303,629
Total Liabilities	62,002,928	100,964,322
Deferred inflows of resources		
Lease related deferred inflows of resources	98,364	-
Split interest agreements	-	-
OPEB-related deferred inflows of resources	9,638,977	3,010,309
Pension-related deferred inflows of resources	18,829,723	2,164,530
Total deferred inflows of resources	28,567,064	5,174,839
NET POSITION		
Net investment in capital assets	83,712,263	85,139,044
Restricted for:		
Nonexpendable	6,120,000	5,120,000
Expendable	9,202,316	9,136,664
Unrestricted	(64,526,013)	(75,766,236)
Total net position	34,508,566	23,629,472
Total liabilities, deferred inflows of resources, and net position	\$ 125,078,558	\$ 129,768,633