

Statement of Net Position  
For years ended June 30, 2024 and 2023

ASSETS	2024	2023
Current Assets		
Cash and cash equivalents	\$ (188,811)	\$ (213,483)
Investments	78,521	61,368
Receivables, net	11,188,964	10,347,210
Due from other campuses	-	-
Due from State Treasury	31,050	42,217
Due from Federal Government	857,836	1,641,548
Inventories	395,425	110,799
Prepaid expenses and advances	-	68,527
Notes receivable	-	-
Leases receivable	-	-
Leases receivable - Discrete component units	-	-
Other current assets	-	-
Total current assets	12,362,985	12,058,186
Noncurrent Assets		
Restricted:		
Cash and cash Equivalents	188,811	213,483
Investments	735,044	730,242
Receivables, net	267,189	



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Total deferred outflows of resources	6,637,134	7,791,485
Total Assets and Deferred Outflow of Resources	\$ 36,692,939	\$ 39,788,781
<b>LIABILITIES</b>	<b>2024</b>	<b>2023</b>
Current Liabilities		
Accounts payable and accrued liabilities	\$ 273,577	\$ 352,603
Due to other campuses	964,843	2,873,089
Due to Federal Government	-	-
Amounts held in custody for others	452,854	435,321
Unearned revenues	6,659,272	6,208,960
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	101,523	82,560
Lease liability	-	-
Lease liability - discrete component units	384,008	380,189
SBITA liability	96,937	-
Finance purchase obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	599,200	547,960
Other long-term liabilities	-	-
Total current liabilities	9,532,214	10,880,682
Noncurrent Liabilities		
Compensated absences payable	486,577	534,047
Lease liability	-	-
Lease liability - discrete component units	5,684,440	6,068,449
SBITA liability	-	-
Finance purchase obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	15,167,232	14,526,963
Net pension liability	13,461,593	16,393,785
Unearned revenues	-	-
Other noncurrent liabilities	10,357	-
Total noncurrent liabilities	34,810,199	37,523,244
Total Liabilities	44,342,413	48,403,926
Deferred inflows of resources		
Lease related deferred inflows of resources	-	-
Split interest agreements	-	-
OPEB-related deferred inflows of resources	5,713,785	6,654,428
Pension-related deferred inflows of resources	2,018,023	1,178,805



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Net investment in capital assets	10,325,350	12,520,948
Restricted for:		
Nonexpendabl		