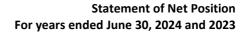




ASSETS	2024	2023
Current Assets		
Cash and cash equivalents	\$ 7,832,275	\$ 6,816,647
Investments	758,903	653,456
Receivables, net	22,875,915	17,941,525
Due from other campuses	-	-
Due from State Treasury	283,361	45,357
Due from Federal Government	1,956,146	972,477
Inventories	163	50
Prepaid expenses and advances	161,775	156,357
Notes receivable	, -	, -
Leases receivable	-	-
Leases receivable - Discrete component units	-	-
Other current assets	-	-
Total current assets	33,868,538	26,585,869
Noncurrent Assets		
Restricted:		
Cash and cash Equivalents	2,375,513	2,152,486
Investments	3,829,600	3,869,853
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	_	_
Investments	_	_
Leases receivable	_	_
Leases receivable - Discrete component units	_	_
Capital assets, net:		
Land	293,400	293,400
Buildings and improvements	22,205,195	23,319,392
Machinery and equipment	1,169,694	681,822
Infrastructure	2,758,491	2,877,388
Intangible assets	2,730,431	2,077,388
Construction in progress	1,454,644	
Intangible right-to-use leased assets:	1,434,044	_
Leased land	_	_
Leased building and office space	7,775,635	8,375,684
Leased machinery and equipment	7,773,033	8,373,084
Subscription-based information technology agreeme	289,613	395,515
Other noncurrent assets	209,013	393,313
Total noncurrent assets	42,151,785	41,965,540
Total Assets	76,020,323	68,551,409
Total Assets	70,020,323	06,331,409
Deferred outflows of resources		
Deferred amounts on debt refunding	_	_
Lease related deferred outflows of resources	-	-
Asset retirement obligations	- -	_
OPEB-related deferred outflows of resources	3,483,977	3,537,565
Pension-related deferred outflows of resources	9,938,241	9,616,660
r charon-related deferred outflows of resources	3,330,241	9,010,000





Total deferred outflows of resources	13,422,218	 13,154,225		
Total Assets and Deferred Outflow of Resources	\$	89,442,541	\$ 81,705,634	
LIABILITIES		2024	2023	
Current Liabilities				
Accounts payable and accrued liabilities	\$	988,378	\$ 452,459	
Due to other campuses		-	-	
Due to Federal Government		-	-	
Amounts held in custody for others		665,723	530,776	
Unearned revenues		18,645,787	12,223,743	
Other current liabilities		-	-	
Current portion of long-term liabilities:				
Compensated absences		100,100	87,503	
Lease liability		555,127	553,381	
Lease liability - discrete component units		-	-	
SBITA liability		170,095	269,119	
Finance purchase obligations		-	-	
Notes payable		-	-	
Bonds payable		180,000	175,000	
OPEB liability		540,800	538,236	
Other long-term liabilities		-	 -	
Total current liabilities		21,846,010	 14,830,217	
Noncurrent Liabilities				
Compensated absences payable		1,467,526	1,235,761	
Lease liability		7,384,491	7,939,618	
Lease liability - discrete component units		-	-	
SBITA liability		112,485	127,698	
Finance purchase obligations		-	-	
Notes payable		-	-	
Bonds payable		2,155,000	2,335,000	
OPEB liability		17,191,843	15,737,035	
Net pension liability		25,223,338	26,508,932	
Unearned revenues		-	-	
Other noncurrent liabilities			 	
Total noncurrent liabilities		53,534,683	 53,884,044	
Total Liabilities		75,380,693	68,714,261	
Deferred inflows of resources				
Lease related deferred inflows of resources		-	-	
Split interest agreements		-	-	
OPEB-related deferred inflows of resources		4,865,578	6,688,256	
Pension-related deferred inflows of resources		939,902	685,797	
Total deferred inflows of resources		5,805,480	 7,374,053	



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

Net investment in capital assets	25,389,474	24,543,385
Restricted for:		
Nonexpendable	3,600,000	3,540,851
Expendable	6,804,836	6,586,325
Unrestricted	 (27,537,942)	 (29,053,241)
Total net position	 8,256,368	5,617,320
Total liabilities, deferred inflows of		
resources, and net position	\$ 89,442,541	\$ 81,705,634