

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

ASSETS	2024	2023
Current Assets	¢	¢ 4 204 750
Cash and cash equivalents	\$ 6,388,460	\$ 4,301,750
Investments	-	-
Receivables, net	3,147,608	3,023,856
Due from other campuses	-	-
Due from State Treasury	3,011,710	15,921
Due from Federal Government	3,746,395	3,086,290
Inventories	156,561	165,849
Prepaid expenses and advances	-	-
Notes receivable	-	-
Leases receivable	-	-
Leases receivable - Discrete component units	-	-
Other current assets	-	
Total current assets	16,450,734	10,593,666
Noncurrent Assets		
Restricted:		
Cash and cash Equivalents	5,288,141	5,175,687
Investments	7,659,013	7,688,279
Receivables, net	7,059,015	7,088,279
Notes receivable		
Other restricted assets		
Investments	-	-
Leases receivable	-	-
	-	-
Leases receivable - Discrete component units Capital assets, net:	-	-
Land		
	-	-
Buildings and improvements	73,384,426	76,919,301
Machinery and equipment Infrastructure	4,409,096	4,384,065
	-	-
Intangible assets	-	-
Construction in progress	-	-
Intangible right-to-use leased assets: Leased land		
Leased building and office space	-	-
Leased machinery and equipment	-	-
Subscription-based information technology agreeme	-	65,487
Other noncurrent assets	-	03,487
Total noncurrent assets	90,740,676	94,232,819
Total Assets	107,191,410	104,826,485
Total Assets	107,191,410	104,020,403
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Lease related deferred outflows of resources	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	4,827,912	5,960,740
Pension-related deferred outflows of resources	15,609,453	15,572,724
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Statement of Net Position For years ended June 30, 2024 and 2023

Total Assets and Deferred Outflow of Resources\$127,628,775\$126,359,949LIABILITIES20242023Current Liabilities\$1,453,502\$1,757,296Due to other campusesDue to other campusesDue to other campusesDue to rederal GovernmentAmounts held in custody for othersCurrent portion of long-term liabilities:Current portion of long-term liabilities:Compensated absences305,309245,107Lease liabilityLease liability - discrete component unitsBonds payableNotes payableOPEB liability394,050370,123Other long-term liabilitiesCompensated absences payableCompensated absences payableCompensated absences payableCompensated absences payableCompensated absences payableCompensated absences payableCompensa	Total deferred outflows of resources	 20,437,365		21,533,464	
Current Liabilities\$1,453,502\$1,757,296Due to other campusesDue to Federal GovernmentAmounts held in custody for othersUnearned revenues2,489,4791,692,855Other current liabilitiesCurrent portion of long-term liabilities:Compensated absences305,309245,107Lease liability - discrete component unitsSBITA liability - discrete component unitsNotes payableOPEB liability394,050370,123Other long-term liabilitiesTotal current liabilitiesCompensated absences payable4,507,5524,225,557Bonds payableOther long-term liabilitiesCompensated absences payable	Total Assets and Deferred Outflow of Resources	\$	\$	126,359,949	
Current Liabilities\$1,453,502\$1,757,296Due to other campusesDue to Federal GovernmentAmounts held in custody for othersUnearned revenues2,489,4791,692,855Other current liabilitiesCurrent portion of long-term liabilities:Compensated absences305,309245,107Lease liability - discrete component unitsSBITA liability - discrete component unitsNotes payableOPEB liability394,050370,123Other long-term liabilitiesTotal current liabilitiesCompensated absences payable4,507,5524,225,557Bonds payableOther long-term liabilitiesCompensated absences payable	LIABILITIES	 		2023	
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Due to Federal GovernmentAmounts held in custody for othersUnearned revenues2,489,4791,692,855Other current liabilitiesCurrent portion of long-term liabilities:Compensated absences305,309245,107Lease liabilityLease liability of discrete component unitsSBITA liabilityFinance purchase obligationsNotes payableOPEB liability394,050370,123Other long-term liabilitiesTotal current liabilitiesCompensated absences payableDets liabilityTotal current liabilitiesCompensated absences payableCompensated absencesCompensated absencesCompensated absences <t< td=""><td></td><td>-</td><td></td><td>-</td></t<>		-		-	
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Total current liabilities4,642,3404,134,808Noncurrent LiabilitiesCompensated absences payable4,507,5524,225,557Lease liabilityLease liabilityLease liabilityFinance purchase obligationsNotes payableBonds payableOPEB liability24,483,40323,114,552Net pension liability49,406,14852,397,375Unearned revenuesOther noncurrent liabilities6,86210,951Total noncurrent liabilities78,403,96579,748,435Total Liabilities83,046,30583,883,243Deferred inflows of resourcesSplit interest agreementsOPEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442	•	394,050		370,123	
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Compensated absences payable4,507,5524,225,557Lease liabilityLease liability - discrete component unitsSBITA liabilityFinance purchase obligationsNotes payableBonds payableOPEB liability24,483,40323,114,552Net pension liability49,406,14852,397,375Unearned revenuesOther noncurrent liabilities6,86210,951Total noncurrent liabilities78,403,96579,748,435Total Liabilities83,046,30583,883,243Deferred inflows of resourcesLease related deferred inflows of resourcesOPEB-related deferred inflows of resourcesOPEB-related deferred inflows of resourcesOPEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442	Total current habilities	 4,042,340		4,134,808	
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Lease liability - discrete component unitsSBITA liability-Finance purchase obligationsNotes payable-Bonds payable-OPEB liability24,483,40323,114,552Net pension liability49,406,14852,397,375Unearned revenues-Other noncurrent liabilities6,86210,951Total noncurrent liabilities78,403,96579,748,435Total Liabilities83,046,305Base related deferred inflows of resources-Split interest agreements-OPEB-related deferred inflows of resources-Split interest agreements-OPEB-related deferred inflows of resources8,371,9749,599,8459,599,845Pension-related deferred inflows of resources1,538,336796,442	Compensated absences payable	4,507,552		4,225,557	
SBITA liabilityFinance purchase obligationsNotes payableBonds payableOPEB liability24,483,40323,114,552Net pension liability49,406,14852,397,375Unearned revenuesOther noncurrent liabilities6,86210,951Total noncurrent liabilities78,403,96579,748,435Total Liabilities83,046,30583,883,243Deferred inflows of resourcesSplit interest agreementsOPEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442	Lease liability	-		-	
Finance purchase obligationsNotes payable-Bonds payable-OPEB liability24,483,403OPEB liability24,483,403Net pension liability49,406,14852,397,375Unearned revenues-Other noncurrent liabilities6,86210,951Total noncurrent liabilities78,403,96579,748,435Total Liabilities78,403,96579,748,435Beferred inflows of resources-Lease related deferred inflows of resources-OPEB-related deferred inflows of resources-OPEB-related deferred inflows of resources-0PEB-related deferred inflows of resources-0PEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442	Lease liability - discrete component units				
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Bonds payableOPEB liability24,483,40323,114,552Net pension liability49,406,14852,397,375Unearned revenuesOther noncurrent liabilities6,86210,951Total noncurrent liabilities78,403,96579,748,435Total Liabilities83,046,30583,883,243Deferred inflows of resourcesLease related deferred inflows of resources-Split interest agreementsOPEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442					
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Unearned revenues-Other noncurrent liabilities6,862Total noncurrent liabilities78,403,965Total Liabilities78,403,965Split inflows of resources83,046,305Lease related deferred inflows of resources-Split interest agreements-OPEB-related deferred inflows of resources-Pension-related deferred inflows of resources8,371,974Pension-related deferred inflows of resources1,538,336796,442					
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Lease related deferred inflows of resourcesSplit interest agreementsOPEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442	lotal Liabilities	 83,046,305		83,883,243	
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OPEB-related deferred inflows of resources8,371,9749,599,845Pension-related deferred inflows of resources1,538,336796,442		-		-	
Pension-related deferred inflows of resources1,538,336796,442		8,371,974		9,599,845	
	Total deferred inflows of resources				



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

Net investment in capital assets	77,793,522	81,299,426
Restricted for:		
Nonexpendable	6,120,000	6,120,000
Expendable	9,572,306	9,969,414
Unrestricted	 (58,813,668)	(65,308,421)
Total net position	34,672,160	32,080,419
Total liabilities, deferred inflows of		
resources, and net position	\$ 127,628,775	\$ 126,359,949