

ASSETS	2024	2023
Current Assets		
Cash and cash equivalents	\$ 73,560,562	\$ 75,948,243
Investments	111,684,024	109,371,686
Receivables, net	37,754,149	39,560,066
Due from other campuses	480,533	178,614
Due from Primary Government	746,377	756,492
Due from Federal Government	4,331,755	8,111,718
Inventories	235,279	322,438
Prepaid expenses and advances	65,247	50,728
Notes receivable, net	2,727	487
Leases receivable	-	-
Leases receivable - Discrete CU	-	-
P3 receivable (only relates to transferor)	-	-
Other current assets	-	-
Total current assets	<u>228,860,653</u>	<u>234,300,472</u>
Noncurrent Assets		
Restricted Assets:		
Cash and cash equivalents	2,455,820	913,970
Investments	96,374,787	91,087,677
Receivables, net	-	-
Notes receivable	1,318	5,913
Other restricted assets	-	-
Investments	-	-
Leases receivable	-	-
Leases receivable - Discrete CU	-	-
P3 receivable (only relates to transferor)	-	-
Capital assets, net:		
Land	3,823,222	3,823,222
Buildings and improvements	83,394,009	30,561,510
Machinery and equipment	19,527,444	19,100,621
Infrastructure	-	-
Intangible Assets	84,560	132,521
Construction in progress	29,602,016	75,540,285
Intangible right-to-use leased assets:		
Leased land	113,846	192,804
Leased building and office space	148,511,174	153,626,990
Leased machinery and equipment	189,381	226,358
SBITAs	3,546,117	3,799,590
P3 arrangements (only relates to operator)	-	-
Other noncurrent assets	-	-
Total noncurrent assets	<u>387,623,694</u>	<u>379,011,461</u>
Total assets	<u>616,484,347</u>	<u>613,311,933</u>
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
Lease deferred related outflows of resources	-	-
P3 related deferred outflows	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	48,349,364	56,678,878
Pension-related deferred outflows of resources	62,849,410	72,672,538
Total dererred outflow of resources	<u>111,198,774</u>	<u>129,351,416</u>
Total assets and dererred outflow of resources	<u>727,683,121</u>	<u>742,663,349</u>
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	18,094,136	20,206,100
Due to other campuses	438,566	427,309
Due to Federal Government	-	-
Amounts held in custody for others	67,172	1,424
Unearned revenues	691,157	712,928
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	1,228,396	1,168,619
Lease liability	4,343,982	4,275,029
Lease liability - Discrete CU	49,072	78,815
SBITA liability	1,459,114	1,027,944
P3 liability (only relates to operator)	-	-
Notes Payable	20,528	-
Bonds payable	-	-
OPEB liability	11,728,685	12,000,897
Other long-term liabilities	-	-
Total current liabilities	<u>38,120,808</u>	<u>39,899,065</u>
Noncurrent Liabilities		
Compensated absences payable	12,061,596	12,386,090
Lease liability	147,266,054	151,510,990
Lease liability - Discrete CU	66,197	115,268
SBITA liability	1,879,378	2,510,258
P3 liability (only relates to operator)	-	-
Notes payable	20,966	-
Bonds payable	-	-
OPEB liability	218,142,427	217,633,315
Net pension liability	180,288,375	205,819,721
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	<u>559,724,993</u>	<u>589,975,642</u>
Total Liabilities	<u>597,845,801</u>	<u>629,874,707</u>
Deferred inflows of resources		
Lease related deferred inflows of resources	-	-
P3 related (only relates to transferor)	-	-
Split interest agreements	-	-
OPEB-related deferred inflows of resources	82,537,784	100,402,524
Pension-related deferred inflows of resources	12,366,889	1,038,266
Total deferred inflows of resources	<u>94,904,673</u>	<u>101,440,790</u>
NET ASSETS		
Net investment in capital assets	133,686,478	127,485,597
Restricted for:		
Nonexpendable	20,489,977	20,166,377
Expendable	79,451,425	74,902,686
Unrestricted	(198,695,233)	(211,206,808)
Total net position	<u>34,932,647</u>	<u>11,347,852</u>