## Collin College Statement of Net Position May 31

Assets         S         S87,083,332         S         248,257,541           Current assets         87,009,783         204,966,916         Accounts receivable (net of allowance for bad debt)         8,953,065         9,028,024           Tax receivable (net of allowance for bad debt)         8,953,065         9,028,024         683,688           Inventories         4,616         5,051         9,028,024           Prepaid expenses         664,609         519,2296         646,409         519,2296           Total current assets         0,050,201         35,000,000         Capital assets, net         9,050,201         35,000,000           Current assets         639,365,966         465,126,341         277,748,7467         Subject to depreciation         270,748,63           Total assets         5         1,323,762,286         5         9,28,586,857           Deferred outflows related to pensions         5         1,7383,822         5         7,977,836           Deferred outflows related to OPEB         5         1,6,292,355         \$         5,448,004           Accounds payable         5         1,6,292,355         \$         5,448,004           Accound inabilities         4,025,291         2,985,830         1,9639           Ducarmed revenue         16,630,07		2020		2019	
Cash and cash equivalents         \$ \$ \$87,083,332         \$ 248,257,541           Short term investments         \$ \$ \$7,009,783         204,966,916           Accounts receivable (net of allowance for bad debt)         \$ \$95,065         90,028,024           Tax receivable (net of allowance for bad debt)         \$ \$89,085         90,028,024           Inventories         \$ \$64,606         \$19,2206           Total current assets         \$ \$664,609         \$19,2206           Long term investments         \$ \$9,050,201         \$ \$5,000,000           Capital assets, net         \$ \$9,050,201         \$ \$5,000,000           Not subject to depreciation         \$ \$20,23,54         \$ \$2,379,467           Total noncurrent assets         \$ \$ \$1,323,762,286         \$ \$ \$928,586,857           Deferred outflows related to pensions         \$ \$ \$1,323,762,286         \$ \$ \$ \$28,586,857           Deferred outflows related to DPEB         \$ \$ \$1,6292,355         \$ \$ \$,448,094           Accrued liabilities         \$ \$ \$1,6292,355         \$ \$ \$,448,094           Accrued liabilities         \$ \$ \$1,6292,355         \$ \$ \$,448,094           Accrued compensable absences payable         \$ \$ \$1,6292,355         \$ \$ \$,448,094           Accrued compensable absences payable         \$ \$ \$ \$ \$,47,7131         \$ \$ \$ \$ \$ \$,970,000	Assets				
Short term investments $\$7,090,783$ $204,966,916$ Accounts receivable (net of allowance for bad debt) $\$8,953,065$ $9,028,024$ Inventories $4.616$ $5.051$ Prepaid expenses $664,609$ $519,2296$ Total current assets $684,396,320$ $463,440,516$ Long term investments $9,050,201$ $35,000,000$ Capital assets, net $9,050,201$ $35,000,000$ Capital assets, net $9,050,201$ $35,000,000$ Capital assets, net $9,050,201$ $35,000,000$ Subject to depreciation $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total assets $$$1,323,762,286$ $$$9,285,966$ Deferred outflows related to PEB $$$17,383,822$ $$$7,977,836$ Deferred outflows related to OPEB $$$16,292,355$ $$$5,448,094$ Accrued liabilities $$460,070$ $477,351$ Unearned revenue $16,363,073$ $14,828,824$ Accrued iabilities $$$0,075,587$ $300,988,655$ Non	Current assets				
Accounts receivable (net of allowance for bad debt) $8,953,065$ $9,028,024$ Tax receivable (net of allowance for bad debt) $680,915$ $683,688$ Inventories $4,616$ $5,051$ Prepaid expenses $664,609$ $519,296$ Total current assets $664,609$ $519,296$ Long term investments $9,050,201$ $35,000,000$ Capital assets, net $9,050,201$ $35,000,000$ Not subject to depreciation $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total assets $$1,323,762,286$ $$928,586,857$ Deferred outflows related to pensions $$1,7,383,822$ $$7,977,836$ Deferred outflows related to OPEB $$$16,292,355$ $$$5,448,094$ Accrued liabilities $$460,070$ $$47,73.51$ Unearmed revenue $16,363,073$ $14,828,824$ Accrued liabilities $$20,655,887$ $$30,986,655$ Noncurrent liabilities $$50,675,587$ $$30,986,655$ Noncurrent liabilities $$50,675,587$ $$30,988,655$ Noncurrent liabilities $$69,70,000$	Cash and cash equivalents	\$	587,083,332	\$	248,257,541
Tax receivable (net of allowance for bad debt) $680.915$ $683.688$ Inventorics $4.616$ $5.051$ Prepaid expenses $664.609$ $519.206$ Total current assets $684.396.320$ $463.460.516$ Noncurrent assets $9,050.201$ $35.000,000$ Capital assets, net $9,050.201$ $35.000,000$ Capital assets, net $9,050.201$ $35.000,000$ Subject to depreciation $360.072.354$ $112.23.79.467$ Total noncurrent assets $633.365.966$ $465.126.341$ Total assets $$$1,323.762.286$ $$$228,586.857$ Deferred outflows related to pensions $$$17.383.822$ $$$7.977.836$ Deferred outflows related to OPEB $$$44.757.743$ $$$977.187$ Liabilities $$$44.052.291$ $$$2.985.830$ Accrued liabilities $$$40.070$ $$$477.351$ Uncarnet liabilities $$$16.292.355$ $$$5.448.094$ Accrued compensable absences payable $12.435.000$ $6.970.000$ OPEB liability - current portion $963.647$ $13.984.25$ Noncurrent liabilities $$$5.067.587$ $$$3.098.655$	Short term investments		87,009,783		204,966,916
Inventories       4,616       5,051         Prepaid expenses $664,609$ $519,296$ folal current assets $664,396,320$ $463,460,516$ Noncurrent assets $9,050,201$ $35,000,000$ Capital assets, net $9,050,201$ $35,000,000$ Not subject to depreciation $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total anoncurrent assets $639,365,966$ $465,126,341$ Total assets $$1,323,762,286$ $$928,586,857$ Deferred outflows related to OPEB $$$16,292,355$ $$$7,977,836$ Deferred outflows related to OPEB $$$16,292,355$ $$$5,548,094$ Accounts payable $$$16,292,355$ $$$5,548,094$ Account payable $$$16,292,355$ $$$5,548,094$ Account outflows related to OPEB $$$16,292,355$ $$$5,548,094$ Account payable $$$16,292,355$ $$$5,548,094$ Account payable $$$12,435,000$ $$$63,647$ Uncemmed revenue $16,369,070$ $477,551$ Uncemmed revenue $16,369,070$ $477,551$ Total curren	Accounts receivable (net of allowance for bad debt)		8,953,065		9,028,024
Prepaid expenses $664,609$ $512,296$ Total current assets $684,396,320$ $463,460,516$ Noncurrent assets $9,050,201$ $35,000,000$ Capital assets, net $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total assets $\overline{5}$ $1,323,762,286$ $\overline{\$}$ $292,8586,857$ Deferred outflows related to pensions $\overline{\$}$ $17,383,822$ $\overline{\$}$ $7,977,836$ Deferred outflows related to OPEB $\overline{\$}$ $44,757,743$ $\overline{\$}$ $977,187$ Liabilities         Current liabilities $40,252,291$ $2,985,830$ $977,187$ Liabilities $40,252,291$ $2,985,830$ $469,070$ $477,351$ Uncarned revenue $16,363,073$ $14,828,824$ $Accrucd compensable absences payable         12,71,52 119,639           Bonds payable         -current portion 963,647 158,917 30,986,555           Noncurrent liabilities         50,675,587 30,986,555 30,284,628 30,986,555           Noncurrent liabilitie$	Tax receivable (net of allowance for bad debt)		680,915		683,688
Total current assets $684,396,320$ $463,460,516$ Noncurrent assets         9,050,201         35,000,000           Capital assets, net $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total assets $$1,323,762,286$ $$928,586,857$ Deferred outflows related to pensions $$$1,7383,822$ $$7,977,836$ Deferred outflows related to PCB $$$16,292,355$ $$$5,448,094$ Accrued liabilities $$4025,291$ $$2,958,830$ Funds held for others $463,073$ $14,428,824$ Accrued compensable absences payable $$16,292,355$ $$5,448,094$ Accrued compensable absences payable $$16,30,073$ $14,428,824$ Accrued compensable absences payable $$12,71,52$ $$19,639$ Bonds payable - current portion $963,647$ $$158,917$ Total usbility - current portion $963,647$ $$158,917$ Total urrent liabilities $$50,675,587$ $$30,998,655$ Noncurrent liabilities $$50,675,587$ $$30,939,392,427$ Total unocurrent liabilities $$57$			4,616		5,051
Noncurrent assets $(37), (12), (22), (35), (00), (00), (22), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23), (23)$	· ·				
Long term investments $9,050,201$ $35,000,000$ Capital assets, net $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total assets $\overline{5}$ $1,323,762,286$ $\overline{9}$ $28,886,857$ Deferred outflows related to pensions $\overline{5}$ $17,383,822$ $\overline{5}$ $7,977,836$ Deferred outflows related to OPEB $\overline{5}$ $44,757,743$ $\overline{5}$ $977,187$ Liabilities         Current liabilities $5$ $16,292,355$ $5$ $5,448,094$ Accounts payable $5$ $16,292,355$ $5$ $5,448,094$ Accured compensable absences payable $16,363,073$ $14,828,824$ Accured compensable absences payable $12,435,000$ $6,970,000$ OPEB $35,0675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $59,617,709$ $257,418,535$ Total noncurrent liabilities $59,613,709$ $257,418,535$ Total noncurrent liabilities $59,747,721,547$ <	Total current assets		684,396,320		463,460,516
Capital assets, net $360,072,354$ $152,379,467$ Not subject to depreciation $270,243,411$ $277,746,874$ Total noncurrent assets $639,365,966$ $445,126,341$ Total assets $51,323,762,286$ $5928,586,857$ Deferred outflows related to pensions $51,7383,822$ $57,977,836$ Deferred outflows related to OPEB $544,757,743$ $5977,187$ Liabilities $844,757,743$ $5977,187$ Current liabilities $4025,291$ $2,985,830$ Funds held for others $409,070$ $477,351$ Uncamed revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $12,435,000$ $6,970,000$ OPEB liability - current portion $963,647$ $158,917$ Total anneurrent liabilities $697,045,960$ $309,938,655$ Noncurrent liabilities $596,137,709$ $257,418,553$ Total and current liabilities $596,137,709$ $257,418,553$ Total and current liabilities $596,137,709$ $257,418,553$ Total liability $52,3356,761$ </td <td>Noncurrent assets</td> <td></td> <td></td> <td></td> <td></td>	Noncurrent assets				
Not subject to depreciation $360,072,354$ $152,379,467$ Subject to depreciation $270,243,411$ $277,746,874$ Total noncurrent assets $\overline{8}$ $1,323,762,286$ $\overline{8}$ $928,586,857$ Deferred outflows related to pensions $\overline{8}$ $1,323,762,286$ $\overline{8}$ $928,586,857$ Deferred outflows related to OPEB $\overline{8}$ $17,383,822$ $\overline{8}$ $7,977,836$ Deferred outflows related to OPEB $\overline{8}$ $16,292,355$ $\overline{8}$ $5,448,094$ Accounts payable $8$ $16,292,355$ $\overline{8}$ $5,448,094$ Accound compensable absences payable $112,71,152$ $119,639$ $907,1187$ Unearned revenue $16,363,073$ $14,828,824$ $Accruct compensable absences payable         12,435,000 6,970,000           OPEB liability - current portion         963,647 158,817 30,988,655           Noncurrent liabilities         \overline{5},0,75,587 30,988,655 30,978,427           Noncurrent liabilities         \overline{5},0,75,587 30,988,655 356,6137,709 257,418,553           Total noncurrent liabilities$	-		9,050,201		35,000,000
Subject to depreciation         270,243,411         277,746,874           Total noncurrent assets $639,365,966$ $465,126,341$ Total assets         \$ 1,323,762,286         \$ 928,586,857           Deferred outflows related to pensions         \$ 17,383,822         \$ 7,977,836           Deferred outflows related to OPEB         \$ 44,757,743         \$ 977,187           Liabilities         \$ 16,292,355         \$ 5,448,094           Accounts payable         \$ 16,292,355         \$ 5,448,094           Account payable         \$ 16,292,355         \$ 5,448,094           Accound fiabilities $4(90,70)$ $477,351$ Uncarned revenue         16,363,073         14,828,824           Accrued compensable absences payable         127,152         119,639           Bonds payable - current portion         963,647         158,917           Total current liabilities         50,675,587         30,988,655           Noncurrent liabilities         596,137,709         257,418,553           Total noncurrent liabilities         697,045,960         309,359,427           Total current portion         963,647         158,537         30,988,655           Noncurrent liabilities $697,045,960$ 309,359,427 $56,137,709$	*				
Total noncurrent assets $639,365,966$ $465,126,341$ Total assets $$1,323,762,286$ $$928,586,857$ Deferred outflows related to pensions $$1,323,762,286$ $$928,586,857$ Deferred outflows related to OPEB $$1,323,762,286$ $$928,586,857$ Liabilities $$$1,323,762,286$ $$$7,977,836$ Current liabilities $$$$44,757,743$ $$$977,187$ Liabilities $$$$44,757,743$ $$$977,187$ Liabilities $$$$44,757,743$ $$$977,187$ Liabilities $$$$$44,757,743$ $$$977,187$ Liabilities $$$$44,757,743$ $$$977,187$ Liabilities $$$$44,757,743$ $$$$977,187$ Liabilities $$$$$44,757,743$ $$$$977,187$ Liabilities $$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$					
Total assets $$$ $1,323,762,286$ $$$ $928,586,857$ Deferred outflows related to pensions $$$ $1,7,383,822$ $$$ $7,977,836$ Deferred outflows related to OPEB $$$ $14,757,743$ $$$ $977,187$ Liabilities $$$ $44,757,743$ $$$ $977,187$ Liabilities $$$ $469,070$ $477,351$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $596,137,709$ $257,418,553$ Total oncurrent liabilities $697,045,960$ $309,335,427$ Total noncurrent liabilities $57,418,553$ $57,845,059$ Deferred inflows related to pensions $$$ $3,335,757$ $$$ $7,845,059$ <t< td=""><td>· ·</td><td></td><td></td><td></td><td></td></t<>	· ·				
Deferred outflows related to pensions $\overline{\$}$ $\overline{17,383,822}$ $\overline{\$}$ $\overline{7,977,836}$ Deferred outflows related to OPEB $\overline{\$}$ $\overline{44,757,743}$ $\overline{\$}$ $977,187$ Liabilities         Current liabilities $\overline{\$}$ $44,757,743$ $\overline{\$}$ $977,187$ Liabilities         Accounts payable $\$$ $16,292,355$ $\$$ $5,448,094$ Accound liabilities $4025,291$ $2,985,830$ $469,070$ $477,351$ Uncarned revenue $16,363,073$ $14,828,824$ $Accrued compensable absences payable         12,7152 119,639           Bonds payable - current portion         92,435,000 6,970,000 977,000 977,000           OPEB liability - current portion         92,647 158,917 704,022,987,877 30,988,655           Noncurrent liabilities         50,675,587 30,988,655 30,988,655 30,988,655           Noncurrent liability         64,546,843 31,160,303 30,984,643 31,160,303           Bonds payable         596,137,709 257,418,553 57,47,721,547 $340,348,083 $	Total noncurrent assets		639,365,966		465,126,341
Deferred outflows related to OPEB         \$ 44,757,743         \$ 977,187           Liabilities         Current liabilities         \$ 16,292,355         \$ 5,448,094           Accounts payable         \$ 16,292,355         \$ 5,448,094           Accrued liabilities $4,025,291$ $2,985,830$ Funds held for others $4,0025,291$ $2,985,830$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $52,04,032$ $19,684,283$ OPEB liability $64,546,843$ $31,160,303$ Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $57,477,721,547$ $$ 340,348,083$ Deferred inflows related to pensions $$ 3,335,757$ $$ 7,845,059$ Deferred inflows related to OPEB $$ 25,356,761$ $$ 6,924,831$ Net position $$ 3,335,757$ $$ 3$	Total assets	\$	1,323,762,286	\$	928,586,857
Deferred outflows related to OPEB         \$ 44,757,743         \$ 977,187           Liabilities         Current liabilities         \$ 16,292,355         \$ 5,448,094           Accounts payable         \$ 16,292,355         \$ 5,448,094           Accrued liabilities $4,025,291$ $2,985,830$ Funds held for others $4,0025,291$ $2,985,830$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $52,04,032$ $19,684,283$ OPEB liability $64,546,843$ $31,160,303$ Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $57,477,721,547$ $$ 340,348,083$ Deferred inflows related to pensions $$ 3,335,757$ $$ 7,845,059$ Deferred inflows related to OPEB $$ 25,356,761$ $$ 6,924,831$ Net position $$ 3,335,757$ $$ 3$	Deferred outflows related to pensions	\$	17.383.822	\$	7.977.836
Current liabilities       \$ 16,292,355       \$ 5,448,094         Accounts payable       \$ 16,292,355       \$ 5,448,094         Accrued liabilities $4,025,291$ $2,985,830$ Funds held for others $469,070$ $477,351$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $64,546,843$ $31,160,303$ Bonds payable $257,418,553$ $57,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total liabilities $596,137,709$ $257,418,553$ Deferred inflows related to pensions $$ 3,335,757$ $$ 7,845,059$ Deferred inflows related to OPEB $$ 25,356,761$ $$ 6,924,831$ Net position $$ 3,335,757$ $$ 340,348,083$ Net nosetiment in capital assets $$ 3,92,272,552$ $$ 353,374,826$ Reserve debt service $16,089,130$ $11,715$	_				
Current liabilities       \$ 16,292,355       \$ 5,448,094         Accounts payable       \$ 16,292,355       \$ 5,448,094         Accrued liabilities $4,025,291$ $2,985,830$ Funds held for others $469,070$ $477,351$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $64,546,843$ $31,160,303$ Bonds payable $257,418,553$ $57,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total liabilities $596,137,709$ $257,418,553$ Deferred inflows related to pensions $$ 3,335,757$ $$ 7,845,059$ Deferred inflows related to OPEB $$ 25,356,761$ $$ 6,924,831$ Net position $$ 3,335,757$ $$ 340,348,083$ Net nosetiment in capital assets $$ 3,92,272,552$ $$ 353,374,826$ Reserve debt service $16,089,130$ $11,715$					
Accounts payable       \$ $16,292,355$ \$ $5,448,094$ Accrued liabilities $4,025,291$ $2,985,830$ Funds held for others $469,070$ $477,351$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $12,435,000$ $6,970,000$ OPEB liability - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liability $35,204,032$ $19,684,288$ OPEB liability $64,546,843$ $31,160,303$ Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total noncurrent liabilities $\frac{5}{3,335,757}$ $5,7845,059$ Deferred inflows related to pensions $\frac{5}{3,25,356,761}$ $\frac{5}{6,924,831}$ Net position $8,332,7272,552$ $8,353,374,826$ Restricted for: $Expendable$ $1,276,260$ $1,485,356$ Reserve debt service $16,089,13$					
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Funds held for others $469,070$ $477,351$ Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $12,435,000$ $6,970,000$ OPEB liability - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liability $35,204,032$ $19,684,288$ OPEB liability $64,546,843$ $31,160,303$ Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total liabilities $57,417,721,547$ $$340,348,083$ Deferred inflows related to pensions $$3,335,757$ $$7,845,059$ Deferred inflows related to OPEB $$32,335,757$ $$5,78,445,059$ Net investment in capital assets $$$392,272,552$ $$$353,374,826$ Restricted for: $Expendable$ $$1,276,260$ $1,485,356$ Net investment in capital assets $$1,276,260$ $1,485,356$ Reserve debt service $16,089,130$ $11,715,766$ Unrestricted $199,851,844$ $215,847,960$		\$		\$	
Unearned revenue $16,363,073$ $14,828,824$ Accrued compensable absences payable $127,152$ $119,639$ Bonds payable - current portion $12,435,000$ $6,970,000$ OPEB liability - current portion $963,647$ $158,917$ Total current liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liabilities $50,675,587$ $30,988,655$ Noncurrent liability $64,546,843$ $31,160,303$ Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total liabilities $$747,721,547$ $$340,348,083$ Deferred inflows related to pensions $$$3,335,757$ $$$7,845,059$ Deferred inflows related to OPEB $$$25,356,761$ $$$6,6924,831$ Net position $$$392,272,552$ $$$353,374,826$ Restricted for: $$$25,356,761$ $$$6,924,831$ Expendable $$$1,276,260$ $$$1,485,356$ Student aid/non-governmental grants and contracts					
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Noncurrent liabilities       1,157,375       1,096,283         Pension liability       35,204,032       19,684,288         OPEB liability       64,546,843       31,160,303         Bonds payable       596,137,709       257,418,553         Total noncurrent liabilities       697,045,960       309,359,427         Total liabilities $697,045,960$ 309,359,427         Total liabilities $697,045,960$ $309,359,427$ Total liabilities $5747,721,547$ \$ 340,348,083         Deferred inflows related to pensions $525,356,761$ \$ 6,924,831         Net position       \$ 392,272,552       \$ 353,374,826         Restricted for:       Expendable       \$ 392,272,552       \$ 353,374,826         Reserve debt service       16,089,130       11,715,766         Unrestricted       199,851,844       215,847,960	•				
Accrued compensable absences payable       1,157,375       1,096,283         Pension liability       35,204,032       19,684,288         OPEB liability       64,546,843       31,160,303         Bonds payable       596,137,709       257,418,553         Total noncurrent liabilities       697,045,960       309,359,427         Total liabilities       \$ 747,721,547       \$ 340,348,083         Deferred inflows related to pensions       \$ 3,335,757       \$ 7,845,059         Deferred inflows related to OPEB       \$ 25,356,761       \$ 6,924,831         Net position       \$ 392,272,552       \$ 353,374,826         Restricted for:       Expendable       \$ 392,272,552       \$ 353,374,826         Reserve debt service       16,089,130       11,715,766         Unrestricted       199,851,844       215,847,960	l otal current llabilities		50,675,587		30,988,655
Pension liability $35,204,032$ $19,684,288$ OPEB liability $64,546,843$ $31,160,303$ Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total liabilities $\$$ $747,721,547$ $\$$ $340,348,083$ Deferred inflows related to pensions $\$$ $3,335,757$ $\$$ $7,845,059$ Deferred inflows related to OPEB $\$$ $25,356,761$ $\$$ $6,924,831$ Net position $\$$ $392,272,552$ $\$$ $353,374,826$ Restricted for:       Expendable $\$$ $1,276,260$ $1,485,356$ Unrestricted $10,989,130$ $11,715,766$ $11,715,766$ Unrestricted $199,851,844$ $215,847,960$			1 157 275		1 007 000
OPEB liability       64,546,843       31,160,303         Bonds payable       596,137,709       257,418,553         Total noncurrent liabilities       697,045,960       309,359,427         Total liabilities       \$ 747,721,547       \$ 340,348,083         Deferred inflows related to pensions       \$ 3,335,757       \$ 7,845,059         Deferred inflows related to OPEB       \$ 25,356,761       \$ 6,924,831         Net position       \$ 392,272,552       \$ 353,374,826         Restricted for:       Expendable       \$ 392,272,552       \$ 353,374,826         Student aid/non-governmental grants and contracts       1,276,260       1,485,356         Unrestricted       199,851,844       215,847,960					
Bonds payable $596,137,709$ $257,418,553$ Total noncurrent liabilities $697,045,960$ $309,359,427$ Total liabilities $\$$ $747,721,547$ $\$$ $340,348,083$ Deferred inflows related to pensions $\$$ $3,335,757$ $\$$ $7,845,059$ Deferred inflows related to OPEB $\$$ $25,356,761$ $\$$ $6,924,831$ Net position $\$$ $392,272,552$ $\$$ $353,374,826$ Restricted for: $\$x$ pendable $\$$ $$392,272,552$ $\$$ $353,374,826$ Student aid/non-governmental grants and contracts $1,276,260$ $1,485,356$ Reserve debt service $16,089,130$ $11,715,766$ Unrestricted $215,847,960$ $215,847,960$	•				
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Total liabilities       \$ 747,721,547       \$ 340,348,083         Deferred inflows related to pensions       \$ 3,335,757       \$ 7,845,059         Deferred inflows related to OPEB       \$ 25,356,761       \$ 6,924,831         Net position       \$ 392,272,552       \$ 353,374,826         Restricted for:       \$ 392,272,552       \$ 353,374,826         Expendable       \$ 1,276,260       1,485,356         Reserve debt service       16,089,130       11,715,766         Unrestricted       199,851,844       215,847,960					
Deferred inflows related to pensions       \$ 3,335,757       \$ 7,845,059         Deferred inflows related to OPEB       \$ 25,356,761       \$ 6,924,831         Net position       \$ 392,272,552       \$ 353,374,826         Restricted for:       \$ 392,272,552       \$ 353,374,826         Expendable       \$ 1,276,260       1,485,356         Reserve debt service       16,089,130       11,715,766         Unrestricted       199,851,844       215,847,960	l otal noncurrent hadmitles		697,045,960		309,359,427
Deferred inflows related to OPEB         \$ 25,356,761         \$ 6,924,831           Net position         Net investment in capital assets         \$ 392,272,552         \$ 353,374,826           Restricted for:         Expendable         \$ 1,276,260         1,485,356           Student aid/non-governmental grants and contracts         16,089,130         11,715,766           Unrestricted         199,851,844         215,847,960	Total liabilities	\$	747,721,547	\$	340,348,083
Deferred inflows related to OPEB         \$ 25,356,761         \$ 6,924,831           Net position         Net investment in capital assets         \$ 392,272,552         \$ 353,374,826           Restricted for:         Expendable         \$ 1,276,260         1,485,356           Student aid/non-governmental grants and contracts         16,089,130         11,715,766           Unrestricted         199,851,844         215,847,960	Deferred inflows related to pensions	\$	3,335,757	\$	7,845,059
Net investment in capital assets       \$ 392,272,552       \$ 353,374,826         Restricted for:       Expendable       1,276,260       1,485,356         Student aid/non-governmental grants and contracts       1,276,260       1,485,356         Reserve debt service       16,089,130       11,715,766         Unrestricted       199,851,844       215,847,960	_			\$	
Net investment in capital assets       \$ 392,272,552       \$ 353,374,826         Restricted for:       Expendable       1,276,260       1,485,356         Student aid/non-governmental grants and contracts       1,276,260       1,485,356         Reserve debt service       16,089,130       11,715,766         Unrestricted       199,851,844       215,847,960	Net position				
Restricted for:ExpendableStudent aid/non-governmental grants and contracts1,276,2601,485,356Reserve debt service16,089,13011,715,766Unrestricted199,851,844215,847,960	-	\$	392.272.552	\$	353.374.826
Expendable         1,276,260         1,485,356           Student aid/non-governmental grants and contracts         16,089,130         11,715,766           Unrestricted         199,851,844         215,847,960		+	,,		,
Student aid/non-governmental grants and contracts         1,276,260         1,485,356           Reserve debt service         16,089,130         11,715,766           Unrestricted         199,851,844         215,847,960					
Reserve debt service         16,089,130         11,715,766           Unrestricted         199,851,844         215,847,960	·		1,276.260		1,485.356
Unrestricted 199,851,844 215,847,960					
Total net position         \$ 609,489,786         \$ 582,423,907	Total net position	\$	609,489,786	\$	582,423,907