

Balance Sheet

All Orgs, All Funds, All Programs
Last Closed Month: August, 2025
in Local currency

Aug '24

Aug '25

Current Yr
Ending Bal

Current Assets

[+] Cash and Cash Equivalents	17,683,762	45,443,559	27,759,796
[+] Accounts Receivable Net	14,354,199	13,479,022	(875,177)
[+] Due from Commission	-	-	-
[+] Prepaids	819	352,037	351,218
[+] Loans to Student - Current Portion	35,100	35,100	-
[+] Inventories	561	746	184

Total Current Assets

32,074,442 59,310,463 27,236,022

Noncurrent Assets

[+] Other Receivables NCA	79,703	50,048	(29,656)
[+] Loans to Students, Net	38,751	24,360	(14,391)
[+] Capital Assets Net	102,350,314	113,258,877	10,908,563
[+] Right to Use Leased Assets	1,649,563	1,158,047	(491,516)
[+] Subscription based information tech.	1,395,108	1,426,026	30,918
[+] Deferred Outflows of Resources Gasb 68	186,870	662,136	475,266

Total Noncurrent Assets

105,700,308 116,579,494 10,879,185

Current Liabilities

[+] Accounts Payable	1,881,419	505,970	(1,375,449)
[+] Accrued Liabilities	1,767,211	1,615,243	(151,968)
[+] Due to Other State Agencies	2,304	2,304	-
[+] Compensated Absences - Current Portion	635,642	813,599	177,957
[+] Deferred Revenue	5,178,630	3,405,752	(1,772,878)
[+] Deposits held in custody for others	220,539	191,841	(28,698)
[+] Payables - Current Portion	3,394,423	3,512,848	118,425

Total Current Liabilities

13,080,169 10,047,558 (3,032,611)

Noncurrent Liabilities

[+] Advances from Federal Sponsors	106,683	74,165	(32,519)
[+] Compensated Absences	429,494	447,574	18,081
[+] OPEB	(446,801)	(60,732)	386,069
[+] Net Pension Liability	8,104	-	(8,104)
[+] Bonds Payable net of Current Portion	25,371,599	23,474,942	(1,896,657)
[+] Notes Payable, net of Current Portion	721,000	403,000	(318,000)
[+] Leases Payable, net of Current Portion	6,124,806	5,548,374	(576,432)
[+] SBITA - net of Current Portion	528,154	563,515	35,361
[+] Deferred Inflows of Resources Gasb 68	949,466	401,151	(548,315)

Total Noncurrent Liabilities

33,792,505 30,851,989 (2,940,516)

Net Assets

Total Net Assets

90,902,076 134,990,411 44,088,335

KPIs

Days Cash on Hand (Total)	114	678	↑	563
Days Cash on Hand (Unrestricted)	43	121	↑	78

Income Statement

All Orgs, All Funds, All Programs
Last Closed Month: August, 2025

	Aug '24	Aug '25	YTD Comparison Variance
Operating Revenues			
[+] Tuition and Fees	745,462	666,578	(78,884)
[+] Contracts and Grants	2,031,076	2,178,327	147,251
[+] Interest on Student Loan Receivable	204	178	(26)
[+] Sales and Services of Educational Departments	-	-	-
[+] Auxiliary Enterprise Revenue	289,576	543,309	253,733
[+] Scholarship Allowances	-	(5,823,327)	(5,823,327)
[+] Other Operating Revenues	556,818	106,033	(450,785)
Total Operating Revenues	3,623,134	(2,328,903)	(5,952,038)
Operating Expenses			
[+] Salaries and Wages	2,007,571	1,744,782	(262,789)
[+] Benefits	355,659	458,418	102,758
[+] Supplies and Other Services	585,764	949,839	364,075
[+] Utilities	55,909	183,829	127,920
[+] Scholarships and Fellowships	3,535,251	(2,340,886)	(5,876,136)
[+] Depreciation	575,351	332,133	(243,218)
Total Operating Expenses	7,115,505	1,328,114	(5,787,391)
Nonoperating Revenues (Expenses)			
[+] State Appropriations	-	-	-
[+] Special Funding (Special Funding)	-	-	-
[+] Federal Nonoperating Revenues	498	3,649	3,151
[+] Investment Income	38,391	103,400	65,009
[+] Interest On Capital Asset Related Debt	(11,975)	59,029	71,004
[+] Fees Assessed by the Commission For Debt Service	-	-	-
[+] Gifts	45,156	127,400	82,243
[+] Other Nonoperating Revenues	-	-	-
Total Nonoperating Revenues (Expenses)	72,070	293,477	221,407
Total Net Income	(3,420,300)	(3,363,540)	56,760