

Statement of Net Position
As of June 30, 2013 and 2012

ASSETS	2013	2012
Current Assets		
Cash and cash equivalents	$ 1,702,140	$ 2,511,864
Investments	136,974	104,800
Derivative instrument	-	-
Receivables, net	5,780,735	4,852,372
Pledges receivable	-	-
Due from other campuses	-	-
Due from State Treasury	11,062	13,789
Due from Federal Government	12,075	77,945
Inventories	8,881	7,258
Deferred charges and prepaid expenses	-	493
Notes receivable	-	-
Other current assets	-	-
Total current assets	7,651,867	7,568,521
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	694,802	721,058
Investments	1,791,108	1,716,153
Accounts receivable, net	-	-
Notes receivable	-	-
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net	30,329,301	30,374,367
Easments (nondepreciable)	-	-
Intangible assets	-	-
Other noncurrent assets	-	-
Total noncurrent assets	32,815,211	32,811,578
Total assets	40,467,078	40,380,099
Deferred Outflow of Resources		
Accumulated decrease in fair value of hedging derivatives	-	-
Total assets and deferred outflow of resources	40,467,078	40,380,099
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	252,025	367,289
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	-
Deferred revenues	4,207,263	3,229,796
Amounts held in custody for others	76,689	69,815
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	92,035	103,436
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	100,000	100,000
Other current liabilities	-	-
Total current liabilities	4,728,012	3,870,336
Noncurrent Liabilities		
Compensated absences payable	716,675	689,942
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
OPEB payable	11,672,510	10,389,728
Bonds payable	3,700,000	3,800,000
Other noncurrent liabilities	-	-
Total noncurrent liabilities	16,089,185	14,879,670
Total liabilities	20,817,197	18,750,006
Deferred Inflows of Resources		
Accumulated increase in fair value of hedging derivatives	-	-
Deferred service concession arrangement receipts	-	-
Total deferred inflows of resources	-	-
NET POSITION		
Invested in capital assets, net of related debt	26,548,543	26,549,141
Restricted for:		
Nonexpendable	1,717,379	1,549,464
Expendable	1,641,581	2,634,138
Unrestricted	(10,257,622)	(9,102,650)
Total net position	19,649,881	21,630,093