Statement of Net Position

As of June 30, 2015 and 2014

ASSETS	2015	2014
Current Assets		
Cash and cash equivalents	$2,189,121	$870,683
Investments	100,200	100,000
Accounts receivables, net	1,623,909	1,652,248
Due from other campuses	1,251,581	1,221,942
Due from State Treasury	67,863	47,767
Due from Federal Government	507,346	267,149
Inventories	765,113	768,117
Prepaid expenses and advances	675,883	628,062
Total current assets	7,181,016	5,555,968
Noncurrent Assets		
Restricted assests:		
Cash and cash equivalents	331,304	329,170
Investments	6,824,929	6,724,715
Capital assets, net	20,815,742	21,926,988
Total noncurrent assets	27,971,975	28,980,873
Total assets	35,152,991	34,536,841
Deferred outflow of resources		
Deferred outflows related to pensions	**4,253,400**	-
Total deferred outflows of resources	**4,253,400**	-
Total assets and deferred outflow of resources	**39,406,391**	**34,536,841**
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	1,187,854	1,390,933
Due to other campuses	102,699	21,698
Due to State Treasury	-	-
Unearned revenues	1,677,203	902,308
Amounts held in custody for others	143,143	190,328
Current portion of Noncurrent Liabilities		
Compensated absences	122,213	117,258
Total current liabilities	3,233,112	2,622,525
Long-term Portion of Noncurrent Liabilities		
Compensated absences	1,916,489	1,917,052
Net Pension Liability	36,987,568	
OPEB Payable	14,770,174	12,875,272
Total noncurrent liabilities	53,674,231	14,792,324
Total liabilites	**56,907,343**	**17,414,849**
Deferred inflow of resources		
Deferred inflows related to pensions	**5,256,365**	-
Total deferred inflows of resources	**5,256,365**	-
NET POSITION		
Invested in capital assets, net of related debt	20,815,742	21,926,988
Restricted for:		
Nonexpendable	6,532,765	6,437,246
Expendable	2,411,128	1,828,411
Unrestricted	(52,516,952)	(13,070,653)
Total net position	**(22,757,317)**	**17,121,992**
Total Liabilities, deferred inflows or resources, and net position	39,406,391	34,536,841