Statement of Net Position

As of June 30, 2016 and 2015

ASSETS	2016	2015
Current Assets		
Cash and cash equivalents	($775,382)	$2,189,121
Investments	100,213	100,200
Accounts receivables, net	2,120,291	1,623,909
Due from other campuses	5,076,767	1,251,581
Due from State Treasury	84,468	67,863
Due from Federal Government	804,173	507,346
Inventories	1,023,947	765,113
Prepaid expenses and advances	769,223	675,883
Total current assets	9,203,700	7,181,016
Noncurrent Assets		
Restricted assests:		
Cash and cash equivalents	285,231	331,304
Investments	6,603,124	6,824,929
Capital assets, net	19,796,442	20,815,742
Total noncurrent assets	26,684,797	27,971,975
Total assets	35,888,497	35,152,991
Deferred outflow of resources		
Deferred outflows related to pensions	**4,050,437**	**4,253,400**
Total deferred outflows of resources	**4,050,437**	**4,253,400**
Total assets and deferred outflow of resources	**39,938,934**	**39,406,391**
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	1,570,199	1,187,854
Due to other campuses	18,845	102,699
Due to State Treasury	-	-
Unearned revenues	565,587	1,677,203
Amounts held in custody for others	141,392	143,143
Current portion of Noncurrent Liabilities		
Compensated absences	151,032	122,213
Total current liabilities	2,447,055	3,233,112
Long-term Portion of Noncurrent Liabilities		
Compensated absences	1,794,794	1,916,489
Net Pension Liability	37,433,909	36,987,568
OPEB Payable	16,687,675	14,770,174
Total noncurrent liabilities	55,916,378	53,674,231
Total liabilites	**58,363,433**	**56,907,343**
Deferred inflow of resources		
Deferred inflows related to pensions	**2,621,288**	**5,256,365**
Total deferred inflows of resources	**2,621,288**	**5,256,365**
NET POSITION		
Invested in capital assets, net of related debt	19,796,442	20,815,742
Restricted for:		
Nonexpendable	6,272,968	6,532,765
Expendable	2,579,637	2,411,128
Unrestricted	(49,694,834)	(52,516,952)
Total net position	**(21,045,787)**	**(22,757,317)**
Total Liabilities, deferred inflows or resources, and net position	39,938,934	39,406,391