

Statement of Net Position
For years ended June 30, 2018 and 2017

ASSETS	2018	2017
Current Assets		
Cash and cash equivalents	$ 17,783,731	$ 18,087,663
Investments	632,646	391,705
Receivables, net	7,603,068	8,552,355
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	451,544	511,037
Due from Federal Government	3,453,784	4,232,726
Inventories	2,399,670	2,871,407
Prepaid expenses and advances	5,171	6,721
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	32,329,614	34,653,614
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	5,067,494	5,798,009
Investments	3,403,084	3,648,699
Receivables, net	26,874	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	3,622,581	3,622,581
Buildings and improvements	28,299,134	29,572,561
Machinery and equipment	10,057,645	10,431,534
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	50,476,812	53,073,384
Total Assets	82,806,426	87,726,998
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
OPEB-related deferred outflows of resources	3,354,864	-
Pension-related deferred outflows of resources	19,522,116	29,301,688
Total deferred outflows of resources	22,876,980	29,301,688
Total Assets and Deferred Outflow of Resources	**$ 105,683,406**	**$ 117,028,686**



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LIABILITIES	2018	2017
Current Liabilities		
Accounts payable and accrued liabilities	$ 1,169,803	$ 2,057,979
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	50,808	46,118
Unearned revenues	5,958,227	5,449,945
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	771,698	747,791
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
Other long-term liabilities	-	-
Total current liabilities	7,950,536	8,301,833
Noncurrent Liabilities		
Compensated absences payable	8,034,767	7,772,030
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	145,933,601	71,831,588
Net pension liability	118,114,657	135,046,169
Unearned revenues	-	-
Other noncurrent liabilities	40,336	10,446
Total noncurrent liabilities	272,123,361	214,660,233
Total Liabilities	280,073,897	222,962,066
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	7,860,944	-
Pension-related deferred inflows of resources	11,347,544	9,142,229
Total deferred inflows of resources	19,208,488	9,142,229
NET POSITION		
Net investment in capital assets	41,979,360	43,626,676
Restricted for:		
Nonexpendable	3,551,580	3,743,139
Expendable	11,541,586	12,006,341
Unrestricted	(250,671,505)	(174,451,765)
Total net position	(193,598,979)	(115,075,609.38)
Total liabilities, deferred inflows of resources, and net position	$ 105,683,406	$ 117,028,686