

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

ASSETS	2018	2017
Current Assets		
Cash and cash equivalents	$ 10,032,987	$ (285,231)
Investments	100,239	100,225
Receivables, net	3,676,201	2,641,887
Leases receivable, net	-	-
Due from other campuses	-	5,222,191
Due from Primary Government	56,445	57,782
Due from Federal Government	2,223,269	2,515,638
Inventories	4,440	1,143,802
Prepaid expenses and advances	334,515	93,352
Notes receivable, net		-
Other current assets	-	-
Total current assets	16,428,096	11,489,646
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	280,031	285,231
Investments	7,649,092	7,257,993
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	4,757,598	4,757,598
Buildings and improvements	12,110,097	12,632,397
Machinery and equipment	1,312,384	1,212,923
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	26,109,202	26,146,142
Total Assets	42,537,298	37,635,788
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
OPEB-related deferred outflows of resources	581,071	-
Pension-related deferred outflows of resources	18,715,568	7,361,729
Total deferred outflows of resources	19,296,639	7,361,729
Total Assets and Deferred Outflow of Resources	**$ 61,833,937**	**$ 44,997,517**



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LIABILITIES	2018	2017
Current Liabilities		
Accounts payable and accrued liabilities	$ 438,358	$ 565,425
Due to other campuses	31,015	92,955
Due to Federal Government	-	-
Amounts held in custody for others	663,696	244,684
Unearned revenues	3,559,855	1,243,075
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	165,149	173,069
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
Other long-term liabilities	-	-
Total current liabilities	4,858,073	2,319,208
Noncurrent Liabilities		
Compensated absences payable	1,470,054	1,371,711
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	31,342,984	17,742,553
Net pension liability	36,686,167	25,738,106
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	69,499,205	44,852,370
Total Liabilities	74,357,278	47,171,578
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,674,050	-
Pension-related deferred inflows of resources	11,659,902	13,152,726
Total deferred inflows of resources	13,333,952	13,152,726
NET POSITION		
Net investment in capital assets	18,180,079	18,602,918
Restricted for:		
Nonexpendable	7,318,936	6,927,837
Expendable	9,161,785	6,706,943
Unrestricted	(60,518,093)	(47,564,485)
Total net position	(25,857,293)	(15,326,787.40)
Total liabilities, deferred inflows of resources, and net position	$ 61,833,937	$ 44,997,517