



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

	ASSETS	2018	2017
Current Assets			
Cash and cash equivalents		\$ 714,086	\$ 1,949,771
Investments		529,628	253,369
Receivables, net		10,775,921	10,102,838
Leases receivable, net		-	-
Due from other campuses		-	-
Due from Primary Government		23,981	24,549
Due from Federal Government		1,592,359	367,100
Inventories		338	130
Prepaid expenses and advances		-	-
Notes receivable, net		-	-
Other current assets		-	-
Total current assets		13,636,313	12,697,757
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		1,083,207	1,146,042
Investments		3,325,701	3,565,148
Receivables, net		-	-
Notes receivable		-	-
Other restricted assets		-	-
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		293,400	293,400
Buildings and improvements		22,309,928	23,283,199
Machinery and equipment		803,261	860,985
Infrastructure		3,471,879	3,590,775
Intangible assets		-	-
Construction in progress		-	-
Other noncurrent assets		-	-
Total noncurrent assets		31,287,376	32,739,549
Total Assets		44,923,689	45,437,306
Deferred outflows of resources			
Deferred amounts on debt refunding		-	-
OPEB-related deferred outflows of resources		578,031	-
Pension-related deferred outflows of resources		4,953,828	5,754,003
Total deferred outflows of resources		5,531,859	5,754,003
Total Assets and Deferred Outflow of Resources		\$ 50,455,548	\$ 51,191,309



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

	2018	2017
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 318,346	\$ 301,176
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	110,343	115,473
Unearned revenues	7,586,225	7,372,464
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	72,513	85,730
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	135,000	125,000
Other long-term liabilities	-	-
Total current liabilities	8,222,427	7,999,843
Noncurrent Liabilities		
Compensated absences payable	947,482	827,186
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	3,115,000	3,250,000
OPEB liability	21,697,273	16,596,232
Net pension liability	23,947,887	25,905,349
Unearned revenues	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	49,707,642	46,578,767
Total Liabilities	57,930,069	54,578,610
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,199,226	-
Pension-related deferred inflows of resources	1,312,909	1,017,493
Total deferred inflows of resources	2,512,135	1,017,493
NET POSITION		
Net investment in capital assets	23,628,468	24,653,359
Restricted for:		
Nonexpendable	3,316,142	3,503,349
Expendable	4,592,792	2,912,523
Unrestricted	(41,524,058)	(35,474,025)
Total net position	(9,986,656)	(4,404,793.52)
Total liabilities, deferred inflows of resources, and net position	\$ 50,455,548	\$ 51,191,309