



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

ASSETS	2018	2017
Current Assets		
Cash and cash equivalents	\$ (45,318,661)	\$ (121,435,010)
Investments	378,135,310	436,820,970
Receivables, net	56,474,050	58,976,442
Leases receivable, net	-	-
Due from other campuses	51,815	876,353
Due from Primary Government	774,518	792,861
Due from Federal Government	12,172,721	13,371,595
Inventories	1,073,431	1,109,532
Prepaid expenses and advances	5,967,393	6,410,951
Notes receivable, net	2,258,478	2,445,681
Other current assets	2,206,694	2,057,558
Total current assets	<u>413,795,749</u>	<u>401,426,933</u>
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	141,289,518	150,999,313
Investments	109,168,039	121,575,419
Receivables, net	1,320,319	3,879,217
Notes receivable	13,282,803	13,648,785
Other restricted assets	15,058,767	6,541,103
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	11,986,848	11,986,848
Buildings and improvements	929,774,140	763,996,272
Machinery and equipment	96,594,228	100,744,820
Infrastructure	11,813,236	12,554,470
Intangible assets	-	-
Construction in progress	7,856,566	175,273,999
Other noncurrent assets	-	-
Total noncurrent assets	<u>1,338,144,464</u>	<u>1,361,200,246</u>
Total Assets	<u>1,751,940,213</u>	<u>1,762,627,179</u>
Deferred outflows of resources		
Deferred amounts on debt refunding	21,618,437	22,743,811
OPEB-related deferred outflows of resources	9,846,505	-
Pension-related deferred outflows of resources	125,551,944	187,878,170
Total deferred outflows of resources	<u>157,016,886</u>	<u>210,621,981</u>
Total Assets and Deferred Outflow of Resources	<u><u>\$ 1,908,957,099</u></u>	<u><u>\$ 1,973,249,160</u></u>



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

LIABILITIES	2018	2017
Current Liabilities		
Accounts payable and accrued liabilities	\$ 47,139,975	\$ 44,399,457
Due to other campuses	90,355,972	78,345,844
Due to Federal Government	10,270	58,597
Amounts held in custody for others	6,839,620	5,407,004
Unearned revenues	64,047,441	56,496,683
Other current liabilities	2,206,694	2,057,558
Current portion of long-term liabilities:		
Compensated absences	2,965,866	3,179,223
Capital lease obligations	2,835,000	2,752,025
Notes payable	-	-
Bonds payable	18,261,851	17,844,737
Other long-term liabilities	-	-
Total current liabilities	234,662,689	210,541,128
Noncurrent Liabilities		
Compensated absences payable	31,900,073	30,163,824
Capital lease obligations	13,180,000	16,015,000
Notes payable	-	-
Bonds payable	377,692,122	395,953,972
OPEB liability	570,262,365	301,941,759
Net pension liability	749,702,147	854,214,721
Unearned revenues	-	-
Other noncurrent liabilities	643,683	459,684
Total noncurrent liabilities	1,743,380,390	1,598,748,960
Total Liabilities	1,978,043,079	1,809,290,088
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	29,800,174	-
Pension-related deferred inflows of resources	53,082,424	31,085,960
Total deferred inflows of resources	82,882,598	31,085,960
NET POSITION		
Net investment in capital assets	667,826,429	665,527,181
Restricted for:		
Nonexpendable	94,482,916	95,018,959
Expendable	217,630,339	199,349,118
Unrestricted	(1,131,908,262)	(827,022,146)
Total net position	(151,968,578)	132,873,112
Total liabilities, deferred inflows of resources, and net position	\$ 1,908,957,099	\$ 1,973,249,160