



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

<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 5,142,333	\$ 6,701,547
Investments	-	-
Receivables, net	1,469,448	2,649,006
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	8,418	8,617
Due from Federal Government	2,040,837	3,457,111
Inventories	135,425	153,116
Prepaid expenses and advances	-	-
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	8,796,461	12,969,397
<b>Noncurrent Assets</b>		
Restricted Assets:		
Cash and cash Equivalents	5,437,220	5,493,070
Investments	6,851,630	6,872,040
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	-	-
Buildings and improvements	91,871,979	95,355,841
Machinery and equipment	4,733,224	4,898,379
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	108,894,053	112,619,330
<b>Total Assets</b>	<b>117,690,514</b>	<b>125,588,727</b>
<b>Deferred outflows of resources</b>		
Deferred amounts on debt refunding	-	-
OPEB-related deferred outflows of resources	105,862	-
Pension-related deferred outflows of resources	9,228,577	10,400,833
<b>Total deferred outflows of resources</b>	<b>9,334,439</b>	<b>10,400,833</b>
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$ 127,024,953</b>	<b>\$ 135,989,560</b>



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

	<b>2018</b>	<b>2017</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	\$ 533,816	\$ 371,589
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	-	-
Unearned revenues	898,929	2,151,481
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	216,032	260,967
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
Other long-term liabilities	-	-
<b>Total current liabilities</b>	<b>1,648,777</b>	<b>2,784,037</b>
<b>Noncurrent Liabilities</b>		
Compensated absences payable	3,185,287	3,020,121
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	21,170,065	24,553,435
Net pension liability	53,045,989	57,385,616
Unearned revenues	-	-
Other noncurrent liabilities	9,836	2,536
<b>Total noncurrent liabilities</b>	<b>77,411,177</b>	<b>84,961,708</b>
<b>Total Liabilities</b>	<b>79,059,954</b>	<b>87,745,745</b>
<b>Deferred inflows of resources</b>		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,297,909	-
Pension-related deferred inflows of resources	7,035,723	7,346,577
<b>Total deferred inflows of resources</b>	<b>8,333,632</b>	<b>7,346,577</b>
<b>NET POSITION</b>		
Net investment in capital assets	96,605,203	100,254,220
Restricted for:		
Nonexpendable	5,964,178	5,870,270
Expendable	8,967,843	11,307,172
Unrestricted	(71,905,857)	(76,534,424)
<b>Total net position</b>	<b>39,631,367</b>	<b>40,897,238.29</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 127,024,953</b>	<b>\$ 135,989,560</b>