



Statement of Net Position

ASSETS

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
=====



**Statement of Net Position**  
**For years ended June 30, 2016 and 2015**

	2016	2015
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	324,482	456,466
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	3,840,412	3,566,219
Amounts held in custody for others	112,586	94,172
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	62,515	44,528
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	154,893	143,497
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	120,417	115,417
Other current liabilities	-	-
Total current liabilities	4,615,305	4,420,299
<b>Noncurrent Liabilities</b>		
Compensated absences payable	481,923	654,412
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	6,441,406	6,595,373
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	16,356,069	16,491,186
OPEB payable	9,990,485	8,664,125
Bonds payable	114,583	235,000
Other noncurrent liabilities	4,965	7,486
Total noncurrent liabilities	33,389,431	32,647,582
Reimbursement		

