## For years ended June 30, 2017 and 2016

	2017	2016
Current Assets Cash and cash equivalents	\$ 1,326,635	\$ 1,989,670
Investments Derivative instrument	91,054	95,628



For years ended June 30, 2017 and 2016

Deferred outflows related to pensions 3,508,241 2,011,382   Total deferred outflows of resources 3,508,241 2,011,382   Total assets and deferred outflow of resources 34,082,027 33,159,430   Current Liabilities 2017 2016   Current Liabilities 463,831 324,482   Derivative instrument - - -   Due to after compuses - - -   Due to State Tressury - - -   Current portion of noncurrent liabilities - - -   Current portion of noncurrent liabilities - - -   Claims and litigation payable - - -   Claims and litigation payable - - -   Notes payable - - - -   Reimburgement contrads payable -	Feespaid to permanent investors prior to sale of mortgage loans	-	-
Total assets and deferred outflow of resources 34,325,027 33,159,430   2017 2016   2017 2016   Current Liabilities 463,831 324,482   Derivative instrument - -   Due to other campuses - -   Due to State Treasury - -   Compensed revenues 82,549 112,586   Other liabilities - -   Capital lesse obligations - -   Claims and litigation payable - -   Notes payable - -   Bonds payable - -   Souds payable	Deferred outflows related to pensions	3,508,241	2,011,382
20172016Current Liabilities463,831324,482Derivative instrumentDue to other campusesDue to State TressuryDue to State TressuryDue to State TressuryUnearned revenues4,323,7963,840,412Amountsheld in outsody for others82,549112,586Other liabilitiesCurrent portion of noncurrent liabilitiesCompensated absences payable71,19662,515Capital leese obligationsNotes payable188,036154,893Pollution remediation obligationReimbursement contracts payableRondras payable114,583120,417Other ourrent liabilitiesCompensated absences payableNotes payableReimbursement contracts payableTotal current liabilitiesCompensated absences payableReimbursement contracts payableNotes payableNoter payableNoter payableNotes payableNotes payableNotes payableNotes payableNotes payableNotes payableNotes payable-	Total deferred outflows of resources	3,508,241	2,011,382
Current Liabilities 463,831 324,882   Derivative instrument - -   Due to other campuses - -   Due to State Treasury - -   Due to State Treasury - -   Unearned revenues 4,323,796 3,840,412   Amountsheld in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Notes payable - -   Pollution remediation obligation - -   Contracts payable - -   Conde payable - -   Total current liabilities - -   Compensated absences payable - -   Reimbursement contracts payable - -   Total current liabilities - -   Compensated absences payable - - <t< td=""><td>Total assets and deferred outflow of resources</td><td>34,325,027</td><td>33,159,430</td></t<>	Total assets and deferred outflow of resources	34,325,027	33,159,430
Current Liabilities 463,831 324,882   Derivative instrument - -   Due to other campuses - -   Due to State Treasury - -   Due to State Treasury - -   Unearned revenues 4,323,796 3,840,412   Amountsheld in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Notes payable - -   Pollution remediation obligation - -   Contracts payable - -   Conde payable - -   Total current liabilities - -   Compensated absences payable - -   Reimbursement contracts payable - -   Total current liabilities - -   Compensated absences payable - - <t< td=""><td></td><td></td><td></td></t<>			
Current Liabilities 463,831 324,882   Derivative instrument - -   Due to other campuses - -   Due to State Treasury - -   Due to State Treasury - -   Unearned revenues 4,323,796 3,840,412   Amountsheld in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Notes payable - -   Pollution remediation obligation - -   Contracts payable - -   Conde payable - -   Total current liabilities - -   Compensated absences payable - -   Reimbursement contracts payable - -   Total current liabilities - -   Compensated absences payable - - <t< td=""><td></td><td></td><td></td></t<>			
Accounts payable and accrued liabilities 463,831 324,482   Derivative instrument - -   Due to other campuses - -   Due to State Treasury - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Compensated absences payable 1188,036 154,833   Pollution remediation obligation - -   Contracts payable - -   Total current liabilities - -   Compensated absences		2017	2016
Derivative instrument - -   Due to other campuses - -   Due to State Treasury - -   Unearned revenues 4,323,796 3,840,412   Amountsheld in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Claims and litigation payable - -   Contracts payable 188,036 154,893   Pollution remediation obligation - -   Reimbursement contracts payable - -   Total current liabilities - -   Compensated absences payable - -	Current Liabilities		
Due to other campusesDue to State TreasuryDue to Federal GovernmentUneerned revenues4,323,7963,840,412Amountsheld in custody for others82,549112,586Other liabilitiesCurrent portion of noncurrent liabilitiesCompensated absences payable71,19662,515Capital leese obligationsClaims and litigation payableNotes payable188,036154,893Pollution remediation obligationReimbursement contracts payableTotal current liabilitiesVother current liabilitiesContracts payable114,583120,417Other current liabilitiesTotal current liabilitiesCompensated absences payable485,461481,923Capital leese obligationsTotal current liabilitiesCompensated absences payableNotes payableNoncurrent LiabilitiesCompensated absences payableContracts payableContracts payableNotes payableContracts payableContracts payableContracts payableContracts payableNotes	Accounts payable and accrued liabilities	463,831	324,482
Due to Sate Treasury - -   Due to Federal Government - -   Unearned revenues 4,323,796 3,840,412   Amounts held in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital leese obligation payable - -   Claims and litigation payable - -   Notes payable 188,036 154,893   Pollution remediation obligation - -   Contracts payable - -   Reimbursement contracts payable - -   Total current liabilities - -   Voncurrent Liabilities - -   Compensated absences payable 4,613,005 -   Voncurrent Liabilities - -   Compensated absences payable - -   Claims and litigation payable - -   Compensated absences payable - <td>Derivative instrument</td> <td>-</td> <td>-</td>	Derivative instrument	-	-
Due to Federal Government-Unearned revenues4,323,7963,840,412Amounts held in custody for others82,549112,586Other liabilitiesCurrent portion of noncurrent liabilitiesCompensated absences payable71,19662,515Capital leese obligation payableOther spayable188,036154,893Pollution remediation obligationReimbursement contracts payable114,583120,417Bonds payable114,583120,417Other current liabilitiesVoncurrent LiabilitiesCompensated absences payable144,583120,417Other current liabilitiesCompensated absences payableCompensated absences payableCompensated absences payableCompensated absences payableCompensated absences payableCompensated absences payableCapital leese obligationsCapital leese obligation payableCapital leese obligation payableClaims and litigation payableChird spayableContracts payableContract payableContract payableContract payableContract payableContract pay	Due to other campuses	-	-
Unearned revenues 4,323,796 3,840,412   Amounts held in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Claims and litigation payable - -   Contracts payable 188,036 154,893   Pollution remediation obligation - -   Contracts payable - -   Reimbursement contracts payable - -   Bonds payable 114,583 120,417   Other current liabilities - -   Voncurrent Liabilities - -   Voncurrent Liabilities - -   Compensated absences payable 485,461 481,923   Capital lease obligations - -   Voncurrent Liabilities - -   Compensated absences payable 485,461 481,923   Capital lease obligations <	Due to State Treasury	-	-
Amounts held in custody for others 82,549 112,586   Other liabilities - -   Current portion of noncurrent liabilities - -   Compensated absences payable 71,196 62,515   Capital lease obligations - -   Claims and litigation payable - -   Notes payable 188,036 154,893   Pollution remediation obligation - -   Contracts payable - -   Reimbursement contracts payable - -   Bonds payable 114,583 120,417   Other current liabilities - -   Total current liabilities - -   Compensated absences payable 485,461 481,923   Compensated absences payable - -   Voter current liabilities - -   Compensated absences payable - -   Compensated absences payable - -   Compensated absences payable - -   Claims and litigation payable <td< td=""><td>Due to Federal Government</td><td>-</td><td>-</td></td<>	Due to Federal Government	-	-
Other liabilities-Current portion of noncurrent liabilitiesCompensated absences payable71,19662,515Capital lease obligationsClaims and litigation payableNotes payable188,036154,893Pollution remediation obligationContracts payableContracts payableReimbursement contracts payableBonds payable114,583120,417Other current liabilitiesTotal current liabilitiesNoncurrent LiabilitiesCompensated absences payable4,615,305Total current liabilitiesCompensated absences payableNoncurrent LiabilitiesCompensated absences payableCompensated absences payableClaims and litigation payableNotes payablePollution remediation obligationChaims and litigation payablePollution remediation obligationPollution remediation obligationContracts payableContracts payableContracts payableContracts payableContracts payableContracts payableContracts payable <t< td=""><td>Unearned revenues</td><td>4,323,796</td><td>3,840,412</td></t<>	Unearned revenues	4,323,796	3,840,412
Current portion of noncurrent liabilitiesCompensated absences payable71,19662,515Capital lesse obligationsClaims and litigation payableNotes payable188,036154,893Pollution remediation obligationContracts payableContracts payableReimbursement contracts payableBonds payable114,583120,417Other current liabilitiesVoncurrent liabilitiesCompensated absences payable485,461481,923Capital lesse obligationsCompensated absences payableNoncurrent LiabilitiesCompensated absences payableClaims and litigation payableCompensated absences payableCompensated absences payableClaims and litigation payableContracts payableContract	Amounts held in custody for others	82,549	112,586
Compensated absences payable71,19662,515Capital lesse obligationsClaims and litigation payableNotes payable188,036154,893Pollution remediation obligationContracts payableContracts payableReimbursement contracts payableBonds payable114,583120,417Other current liabilitiesTotal current liabilitiesVoncurrent LiabilitiesCompensated absences payable485,461481,923Capital lesse obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable	Other liabilities	-	-
Capital lease obligations-Claims and litigation payable-Notes payable188,036Pollution remediation obligation-Contracts payable-Contracts payable-Reimbursement contracts payable-Bonds payable114,583Dother current liabilities-Total current liabilities-Compensated absences payable485,461Moncurrent Liabilities-Compensated absences payable-Claims and litigation payable-Claims and litigation payable-Notes payable-Notes payable-Compensated absences payable-Compensated absences payable-Claims and litigation payable-Notes payable-Notes payable-Claims and litigation payable-Contracts payable-Contracts payable-Contracts payable-Contracts payable <td>Current portion of noncurrent liabilities</td> <td></td> <td></td>	Current portion of noncurrent liabilities		
Claims and litigation payable-Notes payable188,036154,893Pollution remediation obligationContracts payableReimbursement contracts payableBonds payable114,583120,417Other current liabilitiesTotal current liabilitiesNoncurrent LiabilitiesCompensated absences payable485,461481,923Capital leæe obligationsClaims and litigation payableNotes payablePollution remediation obligationContracts payableContracts payableClaims and litigation payablePollution remediation obligationContracts payableContracts payablePollution remediation obligationContracts payableContracts payablePollution remediation obligationContracts payableContracts payablePollution remediation obligationPollution remediation obligationPollution remediation obligationContracts payableContracts payableContracts payableContracts payable		71,196	62,515
Notes payable188,036154,893Pollution remediation obligationContracts payableReimbursement contracts payableBonds payable114,583120,417Other current liabilitiesTotal current liabilities5,243,9914,615,305Voncurrent LiabilitiesCompensated absences payable485,461Capital leæe obligationsClaims and litigation payableRotes payable6,554,8486,441,406Pollution remediation obligationContracts payable	Capital lease obligations	-	-
Pollution remediation obligationContracts payableReimbursement contracts payableBonds payable114,583120,417Other current liabilitiesTotal current liabilities5,243,9914,615,305Voncurrent Liabilities5,243,9914,615,305Compensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable	Claims and litigation payable	-	-
Contracts payable-Reimbursement contracts payable-Bonds payable114,583Other current liabilities-Other current liabilities-Total current liabilities5,243,991Voncurrent Liabilities-Voncurrent Liabilities-Compensated absences payable485,461Capital lease obligations-Claims and litigation payable-Rotes payable6,554,848Pollution remediation obligation-Contracts payable-	Notes payable	188,036	154,893
Reimbursement contracts payableBonds payable114,583120,417Other current liabilitiesTotal current liabilities5,243,9914,615,305Voncurrent LiabilitiesCompensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payableContracts payable	Pollution remediation obligation	-	-
Bonds payable114,583120,417Other current liabilitiesTotal current liabilities5,243,9914,615,305Noncurrent LiabilitiesCompensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payableContracts payable		-	-
Other current liabilitiesTotal current liabilities5,243,9914,615,305Noncurrent LiabilitiesCompensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable		-	-
Total current liabilities5,243,9914,615,305Noncurrent LiabilitiesCompensated absences payableCapital lease obligationsClaims and litigation payableNotes payableNotes payablePollution remediation obligationContracts payable-Contracts payable		114,583	120,417
Noncurrent LiabilitiesCompensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payableContracts payable		-	-
Compensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable	Total current liabilities	5,243,991	4,615,305
Compensated absences payable485,461481,923Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable			
Capital lease obligationsClaims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable			
Claims and litigation payableNotes payable6,554,8486,441,406Pollution remediation obligationContracts payable		485,461	481,923
Notes payable6,554,8486,441,406Pollution remediation obligationContracts payable		-	-
Pollution remediation obligationContracts payable		-	-
Contracts payable		6,554,848	6,441,406
		-	-
Reimburgement contracts payable		-	-
	Reimbursement contracts payable	-	-
Net pension liability	Net pension liability		



For years ended June 30, 2017 and 2016

Grants received prior to meeting time requirements	-	-
Property taxes received before the period for which the taxes were levied	-	-
Fines and penalties received in advance of meeting time requirements	-	-
Sales/intraentity transfers of future revenues (transferor)	-	-