**Statement of Net Position** 

## For years ended June 30, 2017 and 2016

| Sales/intra-entity transfers of future revenues (transferor)       | -               | -               |
|--|-----------------|-----------------|
| Gains from sale lease back transactions                            | -               | -               |
| Deferred inflows related to pensions                               | 7,346,577       | 4,750,104       |
| Total deferred inflows of resources                                | 7,346,577       | 4,750,104       |
|  |                 |                 |
| NET POSITION   | 2017            | 2016            |
|  |                 |                 |
| Invested in capital assets, net of related debt                    | 100,254,220     | 104,623,121     |
| Restricted for:  |                 |                 |
| Nonexpendable  | 5,870,270       | 5,758,833       |
| Expendable   | 11,307,172      | 10,717,687      |
| Unrestricted   | (76,534,423.71) | (79,792,285.97) |
| Total net position   | 40,897,238.29   | 41,307,355.03   |
| Total liabilities, deferred inflows of resources, and net position | \$ 135,989,560  | \$ 135,940,938  |