

Statement of Net Position As of June 30, 2015 and 2014

Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets - Construction/development in progress - Other noncurrent assets - Total noncurrent assets 25,365,633	014
Investments	
Derivative instrument Receivables, net 4,058,521 Pledges receivable	2,803,128
Receivables, net 4,058,521 Pledges receivable . Due from other campuses 1,259,847 Due from State Treasury 87,302 Due from Federal Government 37,441 Inventories 229,931 Prepaid expenses and advances 3,450 Notes receivable 6,441 Other current assets - Total current assets - Restricted assets: - Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 1 Intangible assets - - Con	83,942
Pledges receivable	-
Due from other campuses	4,007,508
Due from State Treasury 87,302 Due from Federal Government 37,441 Inventories 229,931 Prepaid expenses and advances 3,450 Notes receivable 6,441 Other current assets - Total current assets 7,082,229 Ioncurrent Assets 8 Restricted assets: - Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - -	-
Due from Federal Government 37,441 Inventories 229,931 Prepaid expenses and advances 3,450 Notes receivable 6,441 Other current assets - Total current assets - Restricted assets: - Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets - Construction/development in progress - Other noncurrent assets - Total assets 25,365,633 2 Total assets 32,447,862 3	-
Inventories 229,931 Prepaid expenses and advances 3,450 Notes receivable 6,441 Other current assets 7,082,229	18,889
Prepaid expenses and advances 3,450 Notes receivable 6,441 Other current assets - Total current assets 7,082,229 Roncurrent Assets - Restricted assets: - Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable - Other - Investments - Pledges receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 - Intangible assets - - Construction/development in progress - - Other noncurrent assets 25,365,633 2 Total noncurrent assets 25,365,633 2 Accumulated decrease in fair value of hedging derivatives - - Deferred Outflow of Resourc	39,368
Notes receivable 6,441 Other current assets 7 Total current assets 7,082,229 Concurrent Assets 7,082,229 Concurrent Assets 8 Restricted assets: 663,897 Investments 387,119 Accounts receivable, net - Notes receivable - Other - Investments - Pledges receivable - Notes receivable - Capital assets, net 146,388 Buildings and improvements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 1 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total assets 2 - Deferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives -	235,859
Other current assets 7,082,229 Concurrent Assets 7,082,229 Restricted assets: Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 1 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total noncurrent assets 25,365,633 2 Perferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives - - Deferred amounts on debt refunding - - <t< td=""><td>3,450</td></t<>	3,450
Total current assets	24,640
Restricted assets: Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets - Construction/development in progress - Other noncurrent assets - Total noncurrent assets - Total assets 32,447,862 3 Procedered Outflow of Resources Accumulated decrease in fair value of hedging derivatives - Deferred amounts on debt refunding - Adjustment of capital lease obligations -	-
Restricted assets: 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 - Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total noncurrent assets 2 - Total assets 32,447,862 3 Deferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives - - Deferred amounts on debt refunding - - Adjustment of capital lease obligations - -	7,216,784
Restricted assets: 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total noncurrent assets 2 - Total assets 32,447,862 3 Deferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives - - Deferred amounts on debt refunding - - Adjustment of capital lease obligations - -	
Cash and cash equivalents 663,897 Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total noncurrent assets 2 - Total assets 32,447,862 3 Veferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives - - Deferred amounts on debt refunding - - Adjustment of capital lease obligations - -	
Investments 387,119 Accounts receivable, net - Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total noncurrent assets - - Total assets 32,447,862 3 Deferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives - - Deferred amounts on debt refunding - - Adjustment of capital lease obligations - -	328,688
Accounts receivable, net	849,102
Notes receivable 6,256 Other - Investments - Pledges receivable - Notes receivable - Capital assets, net - Land and non-depreciable easements 146,388 Buildings and improvements 23,165,930 2 Machinery and equipment 749,600 Infrastructure 246,443 1 Intangible assets - - Construction/development in progress - - Other noncurrent assets - - Total noncurrent assets 25,365,633 2 Total assets 32,447,862 3 Deferred Outflow of Resources - - Accumulated decrease in fair value of hedging derivatives - - Deferred amounts on debt refunding - - Adjustment of capital lease obligations - -	0 12,102
Other Investments Pledges receivable Notes receivable Capital assets, net Land and non-depreciable easements Buildings and improvements Buildings and equipment T49,600 Infrastructure Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total ssets Total assets Total assets Feferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations - Construction of Resources Acquain a set of the s	(12,581
Investments Pledges receivable Notes receivable Capital assets, net Land and non-depreciable easements Buildings and improvements Buildings and equipment T49,600 Infrastructure T246,443 Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets Total assets Total assets Teferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations	(12,501
Pledges receivable Notes receivable Capital assets, net Land and non-depreciable easements Buildings and improvements Surface and improvements Buildings and improvements Surface and improvements	_
Notes receivable Capital assets, net Land and non-depreciable easements Buildings and improvements 23,165,930 Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets 25,365,633 Total assets Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations	
Capital assets, net Land and non-depreciable easements Buildings and improvements 23,165,930 Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets 25,365,633 Total assets Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations 146,388 146,388 123,165,930 246,443 Intangible assets - Construction/development in progress - 246,443 Intangible assets - 25,365,633 2 25,365,633 2 25,365,633 2 25,365,633 2 2 2 2 2 2 2 2 2 2 2 2	-
Land and non-depreciable easements Buildings and improvements 23,165,930 Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets 25,365,633 Total assets 4 25,365,633 26 eferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations	,
Buildings and improvements Machinery and equipment T49,600 Infrastructure 246,443 Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets Total assets 32,447,862 32 46 46 47 48 49 49 40 40 40 40 40 40 40 40	146 206
Machinery and equipment 749,600 Infrastructure 246,443 Intangible assets - Construction/development in progress - Other noncurrent assets - Total noncurrent assets 25,365,633 Total assets 32,447,862 3 referred Outflow of Resources Accumulated decrease in fair value of hedging derivatives - Deferred amounts on debt refunding - Adjustment of capital lease obligations -	146,388
Infrastructure 246,443 Intangible assets - Construction/development in progress - Other noncurrent assets - Total noncurrent assets - Total assets 25,365,633 2 Total assets 32,447,862 3 eferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives - Deferred amounts on debt refunding - Adjustment of capital lease obligations -	3,350,094
Intangible assets Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets 25,365,633 Total assets 32,447,862 32 eferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations	891,665
Construction/development in progress Other noncurrent assets Total noncurrent assets Total assets 25,365,633 Total assets 32,447,862 32 Peferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations -	255,244
Other noncurrent assets Total noncurrent assets Total ass	
Total noncurrent assets Total assets 25,365,633 32,447,862 26eferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations 25,365,633 32,447,862 3 3 3 3 3 3 3 3 3 3 3 3 3	770,793
Total assets 32,447,862 3 Deferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding - Adjustment of capital lease obligations -	
Deferred Outflow of Resources Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations	6,579,393
Accumulated decrease in fair value of hedging derivatives Deferred amounts on debt refunding Adjustment of capital lease obligations -	3,796,177
Deferred amounts on debt refunding Adjustment of capital lease obligations	
Deferred amounts on debt refunding Adjustment of capital lease obligations	
Adjustment of capital lease obligations	
Oranis daid drior to meeting time requirements	_
Intra-entity transfer of future revenues (transferee)	,
Losses from sale lease-back transactions	_
Direct loan origination costs for mortgage loans held for sale	
Fees paid to permanent investors prior to sale of mortgage loans	_
Deferred outflows related to pensions 2,267,431	
Total deferred outflows of resources 2,267,431	
	3,796,177



Statement of Net Position As of June 30, 2015 and 2014

LIABILITIES	2015	2014
Current Liabilities		
Accounts payable and accrued liabilities	456,466	615,524
Derivative instrument		
Due to other campuses	•	130,000
Due to State Treasury		
Due to Federal Government		
Unearned revenues	3,566,219	3,484,479
Amounts held in custody for others	94,172	106,182
Other liabilities	•	
Current portion of noncurrent liabilities:		
Compensated absences payable	44,528	64,183
Capital lease obligations		
Claims and litigation payable	,	
Notes payable	143,497	
Pollution remediation obligation		
Contracts payable		
Reimbursement contracts payable	,	
Bonds payable	115,417	245,417
Other current liabilities	-,, .	,.
Total current liabilities	4,420,299	4,645,785
		, ,
Noncurrent Liabilities		
Compensated absences payable	654,412	603,569
Capital lease obligations	,	
Claims and litigation payable	,	
Notes payable	6,595,373	,
Pollution remediation obligation	•	
Contracts payable		,
Reimbursement contracts payable		,
Net pension liability	16,491,186	,
OPEB payable	8,664,125	7,299,160
Bonds payable	235,000	6,605,416
Other noncurrent liabilities	7,486	(28,086
Total noncurrent liabilities	32,647,582	14,480,059
Total liabilities	37,067,881	19,125,844
Deferred Inflows of Resources		
Accumulated increase in fair value of hedging derivatives		
Deferred service concession arrangement receipts	•	
Deferred amounts on debt refunding		,
Adjustments of capital lease obligations	,	
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		



Statement of Net Position As of June 30, 2015 and 2014

Sales/intra-entity transfers of future revenues (transferor)		
Gains from sale-lease back transactions		
Deferred inflows related to pensions	2,321,615	
Total deferred inflows of resources	2,321,615	
NET POSITION	2015	2014
Invested in capital assets, net of related debt	17,219,075	18,667,723
Restricted for:		
Nonexpendable	398,859	398,738
Expendable	2,620,227	3,161,663
Unrestricted	(24,912,364)	(7,557,791)
Total net position	(4,674,203)	14,670,333
Total liabilities, deferred inflows of resources, and net position	\$ 34,715,293	\$ 33,796,177