Combined Statement of Net Position

**Assets**

Current assets:
- Cash and cash equivalents: $9,432,484
- Investments: 1,593,793
- Receivables (net)

Restricted assets:
- Cash and cash equivalents: 69,831,834
- Investments: 3,709,478
- Receivables (net): 16,317
- Other assets: 1,938,081
- Due from other State component units: 47,169
- Due from other governments
- Inventories
- Other assets: 75,135

Total current assets: 86,644,291

Noncurrent assets:
- Investments: 906,283
- Receivables (net): 4,689,192

Restricted assets:
- Cash and cash equivalents: 9,365,239
- Investments: 16,233,572
- Receivables (net): 248,240
- Other assets: 128,762
- Due from other State component units
- Capital assets - nondepreciable: 128,762
- Capital assets - depreciable (net): 167,136
- Net pension asset
- Other assets, net of amortization

Total noncurrent assets: 31,738,424

Total assets: 118,382,715

**Deferred Outflows of Resources**

- Accumulated decrease in fair value of hedging derivatives
- Deferred losses on refunding
- Other deferred outflows of resources: 717,010

Total deferred outflows of resources: 717,010

(Continued on next page)
Combined Statement of Net Position

Liabilities
Current liabilities:
  Cash overdraft
  Accounts payable $ 134,690
  Due to primary government
  Due to other State component units
  Due to other governments
  Unearned revenue 4,431,990
  Other current liabilities 534,804
  Current portion of long-term debt
  Total current liabilities

Noncurrent liabilities:
  Due to primary government
  Advance from State for conduit debt obligations 23,634,113
  Due to other governments
  Due to other State component units
  Net pension liability 917,340
  Net OPEB obligation
  Unearned revenue 10,028,694
  Notes payable
  Loans payable
  Obligations under capital leases
  Compensated absences
  Other liabilities 3,117,515
  Bonds payable 18,818,546
  Total noncurrent liabilities 56,516,208

  Total liabilities 64,383,368

Deferred Inflows of Resources
  Accumulated increase in fair value of hedging derivatives
  Deferred gains on refunding
  Other deferred inflows of resources 38,814
  Total deferred inflows of resources 38,814

Net Position
  Investment in capital assets 295,898
  Restricted for:
    Debt
    Other
    Nonexpendable 60,164,706
    Unrestricted (deficit) (5,783,061)
  Total net position

$ 54,577,543
Combined Statement of Activities

Expenses $7,786,732

Program Revenues
Charges for services 1,481,544
Operating grants and contributions 866,939
Capital grants and contributions
  Total grants and contributions 2,348,483

Net (expenses) revenues (5,438,249)

General Revenues
Interest and investment earnings 1,071,774
Miscellaneous revenue 7,482,622
  Total general revenues 8,554,396

Income before transfers and special and extraordinary items 3,116,147

Transfer from other State component unit 101,091
Special items
Extraordinary items

  Change in net position 3,217,238

Total net position - beginning, as originally reported 51,460,305
Restatement

Total net position- beginning, as restated 51,460,305

Total net position - ending $54,677,543