LSU of ALEXANDRIA

Statement of Net Position
As of June 30, 2014 and 2013

ASSETS	2014	2013
Current Assets		
Cash and cash equivalents	$ (18,602)	$ 1,702,140
Investments	164,968	136,974
Derivative instrument	-	-
Receivables, net	6,582,410	5,780,735
Pledges receivable	-	-
Due from other campuses	-	-
Due from State Treasury	20,294	11,062
Due from Federal Government	41,440	12,075
Inventories	9,157	8,881
Prepaid expenses and advances	-	-
Notes receivable	-	-
Other current assets	-	-
Total current assets	6,799,667	7,651,867
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	605,644	694,802
Investments	1,895,653	1,791,108
Accounts receivable, net	-	-
Notes receivable	-	-
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net	29,311,967	30,329,301
Easments (nondepreciable)	-	-
Intangible assets	-	-
Other noncurrent assets	-	-
Total noncurrent assets	31,813,264	32,815,211
Total assets	38,612,931	40,467,078
Deferred Outflow of Resources		
Accumulated decrease in fair value of hedging derivatives	-	-
Deferred amounts on debt refunding	-	-
Adjustment of capital lease obligations	-	-
Grants paid prior to meeting time requirements	-	-
Intra-entity transfer of future revenues (transferee)	-	-
Losses from sale lease-back transactions	-	-
Total deferred outflows of resources	-	-
Total assets and deferred outflow of resources	38,612,931	40,467,078

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LSU of ALEXANDRIA

Statement of Net Position
As of June 30, 2014 and 2013

LIABILITIES	2014	2013
Current Liabilities		
Accounts payable and accrued liabilities	147,802	252,025
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	4,692,067	4,207,263
Amounts held in custody for others	115,174	76,689
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	86,003	92,035
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	100,000	100,000
Other current liabilities	-	-
Total current liabilities	5,141,046	4,728,012
Noncurrent Liabilities		
Compensated absences payable	740,283	716,675
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
OPEB payable	12,859,753	11,672,510
Bonds payable	3,600,000	3,700,000
Other noncurrent liabilities	-	-
Total noncurrent liabilities	17,200,036	16,089,185
Total liabilities	22,341,082	20,817,197
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	-	-
Sales/intra-entitiy transfers of future revenues (transferor)	-	-
Gains from sale-lease back transactions	-	-
Total deferred inflows of resources	-	-

LSU of ALEXANDRIA

Statement of Net Position
As of June 30, 2014 and 2013

NET POSITION	2014	2013
Invested in capital assets, net of related debt	25,631,209	26,548,543
Restricted for:		
Nonexpendable	1,743,714	1,717,379
Expendable	1,233,884	1,641,581
Unrestricted	(12,336,958)	(10,257,622)
Total net position	16,271,849	19,649,881
Total liabilities, deferred inflows of resources, and net position	$ 38,612,931	$ 40,467,078