LSU of ALEXANDRIA

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

ASSETS	2015	2014
Current Assets		
Cash and cash equivalents	$ 480,453	$ (18,602)
Investments	152,165	164,968
Derivative instrument	-	-
Receivables, net	8,347,556	6,582,410
Pledges receivable	-	-
Due from other campuses	462,974	-
Due from State Treasury	116,986	20,294
Due from Federal Government	3,579	41,440
Inventories	412	9,157
Prepaid expenses and advances	-	-
Notes receivable	-	-
Other current assets	-	-
Total current assets	9,564,125	6,799,667
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	659,400	605,644
Investments	2,593,262	1,895,653
Accounts receivable, net	-	-
Notes receivable	-	-
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net		
Land and non-depreciable easements	293,400	293,400
Buildings and improvements	24,259,007	24,841,689
Machinery and equipment	520,373	684,264
Infrastructure	3,232,967	3,336,977
Intangible assets	-	-
Construction/development in progress	234,582	155,637
Other noncurrent assets	-	-
Total noncurrent assets	31,792,991	31,813,264
Total assets	41,357,116	38,612,931
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	-	-
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	3,341,390	-
Total deferred outflows of resources	3,341,390	-
Total assets and deferred outflow of resources	44,698,506	38,612,931

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

LIABILITIES	2015	2014
Current Liabilities		
Accounts payable and accrued liabilities	192,292	147,802
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	2,627	-
Unearned revenues	5,948,406	4,692,067
Amounts held in custody for others	608,699	115,174
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	88,274	86,003
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	6,940,298	5,141,046
Noncurrent Liabilities		
Compensated absences payable	720,528	740,283
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	22,436,566	-
OPEB payable	14,167,510	12,859,753
Bonds payable	3,500,000	3,600,000
Other noncurrent liabilities	-	-
Total noncurrent liabilities	40,824,604	17,200,036
Total liabilities	47,764,902	22,341,082
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	-	-

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

Fines and penalties received in advance of meeting time requirements	-	-
Sales/intra-entity transfers of future revenues (transferor)	-	-
Gains from sale-lease back transactions	-	-
Deferred inflows related to pensions	3,157,358	-
Total deferred inflows of resources	3,157,358	-
NET POSITION	**2015**	**2014**
Invested in capital assets, net of related debt	24,959,571	25,631,209
Restricted for:		
Nonexpendable	2,470,168	1,743,714
Expendable	1,569,265	1,233,884
Unrestricted	(35,222,758)	(12,336,958)
Total net position	(6,223,754)	16,271,849
Total liabilities, deferred inflows of resources, and net position	$ 44,698,506	$ 38,612,931