LSU of ALEXANDRIA

Statement of Net Position

For years ended June 30, 2016 and 2015

ASSETS	2016	2015
Current Assets		
Cash and cash equivalents	$ 1,788,086	$ 480,453
Investments	182,723	152,165
Derivative instrument	-	-
Receivables, net	8,789,365	8,347,556
Pledges receivable	-	-
Due from other campuses	-	462,974
Due from State Treasury	35,888	116,986
Due from Federal Government	49,765	3,579
Inventories	253	412
Prepaid expenses and advances	-	-
Notes receivable	-	-
Other current assets	-	-
Total current assets	10,846,080	9,564,125
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	688,842	659,400
Investments	3,370,091	2,593,262
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	23,335,194	24,259,007
Machinery and equipment	921,841	520,373
Infrastructure	3,709,674	3,232,967
Intangible assets	-	-
Construction/development in progress	368,884	234,582
Other noncurrent assets	-	-
Total noncurrent assets	32,687,926	31,792,991
Total assets	43,534,006	41,357,116
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	3,120,559	3,341,390
Total deferred outflows of resources	3,120,559	3,341,390
Total assets and deferred outflow of resources	46,654,565	44,698,506

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Statement of Net Position

For years ended June 30, 2016 and 2015

LIABILITIES	2016	2015
Current Liabilities		
Accounts payable and accrued liabilities	152,590	192,292
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	2,627
Unearned revenues	6,142,001	5,948,406
Amounts held in custody for others	98,319	608,699
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	85,586	88,274
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	125,000	100,000
Other current liabilities	-	-
Total current liabilities	6,603,496	6,940,298
Noncurrent Liabilities		
Compensated absences payable	777,044	720,528
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	22,769,599	22,436,566
OPEB payable	15,495,627	14,167,510
Bonds payable	3,375,000	3,500,000
Other noncurrent liabilities	-	-
Total noncurrent liabilities	42,417,270	40,824,604
Total liabilities	49,020,766	47,764,902
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

For years ended June 30, 2016 and 2015

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	1,445,886	3,157,358
Total deferred inflows of resources	1,445,886	3,157,358
NET POSITION	**2016**	**2015**
Invested in capital assets, net of related debt	25,128,993	24,959,571
Restricted for:		
Nonexpendable	3,308,293	2,470,168
Expendable	1,932,119	1,569,265
Unrestricted	(34,181,492)	(35,222,758)
Total net position	(3,812,087)	(6,223,754)
Total liabilities, deferred inflows of resources, and net position	$ 46,654,565	$ 44,698,506