LSU of ALEXANDRIA

Statement of Net Position

For years ended June 30, 2017 and 2016

ASSETS	2017	2016
Current Assets		
Cash and cash equivalents	$ 1,949,771	$ 1,788,086
Investments	253,369	182,723
Derivative instrument	-	-
Receivables, net	10,102,838	8,789,365
Pledges receivable	-	-
Due from other campuses	-	-
Due from State Treasury	24,549	35,888
Due from Federal Government	367,100	49,765
Inventories	130	253
Prepaid expenses and advances	-	-
Notes receivable	-	-
Other current assets	-	-
Total current assets	12,697,757	10,846,080
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	1,146,042	688,842
Investments	3,565,148	3,370,091
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	23,283,199	23,335,194
Machinery and equipment	860,985	921,841
Infrastructure	3,590,775	3,709,674
Intangible assets	-	-
Construction/development in progress	-	368,884
Other noncurrent assets	-	-
Total noncurrent assets	32,739,549	32,687,926
Total assets	45,437,306	43,534,006
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	5,754,003	3,120,559
Total deferred outflows of resources	5,754,003	3,120,559
Total assets and deferred outflow of resources	51,191,309	46,654,565

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Statement of Net Position

For years ended June 30, 2017 and 2016

LIABILITIES	2017	2016
Current Liabilities		
Accounts payable and accrued liabilities	301,176	152,590
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	7,372,464	6,142,001
Amounts held in custody for others	115,473	98,319
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	85,730	85,586
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	125,000	125,000
Other current liabilities	-	-
Total current liabilities	7,999,843	6,603,496
Noncurrent Liabilities		
Compensated absences payable	827,186	777,044
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	25,905,349	22,769,599
OPEB payable	16,596,232	15,495,627
Bonds payable	3,250,000	3,375,000
Other noncurrent liabilities	-	-
Total noncurrent liabilities	46,578,767	42,417,270
Total liabilities	54,578,610	49,020,766
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, 2017 and 2016

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	1,017,493	1,445,886
Total deferred inflows of resources	1,017,493	1,445,886
NET POSITION	**2017**	**2016**
Invested in capital assets, net of related debt	24,653,359	25,128,993
Restricted for:		
Nonexpendable	3,503,349	3,308,293
Expendable	2,912,523	1,932,119
Unrestricted	(35,474,025)	(34,181,492)
Total net position	(4,404,794)	(3,812,087)
Total liabilities, deferred inflows of resources, and net position	$ 51,191,309	$ 46,654,565