LSU of ALEXANDRIA

**Statement of Net Position**
**For years ended June 30, 2018 and 2017**

| ASSETS | 2018 | 2017 |
|---|---|---|
| **Current Assets** | | |
| Cash and cash equivalents | $ 714,086 | $ 1,949,771 |
| Investments | 529,628 | 253,369 |
| Receivables, net | 10,775,921 | 10,102,838 |
| Leases receivable, net | - | - |
| Due from other campuses | - | - |
| Due from Primary Government | 23,981 | 24,549 |
| Due from Federal Government | 1,592,359 | 367,100 |
| Inventories | 338 | 130 |
| Prepaid expenses and advances | - | - |
| Notes receivable, net | - | - |
| Other current assets | - | - |
| Total current assets | 13,636,313 | 12,697,757 |
| **Noncurrent Assets** | | |
| Restricted Assets: | | |
| Cash and cash Equivalents | 1,083,207 | 1,146,042 |
| Investments | 3,325,701 | 3,565,148 |
| Receivables, net | - | - |
| Notes receivable | - | - |
| Other restricted assets | - | - |
| Investments | - | - |
| Leases receivable, net | - | - |
| Capital assets, net: | | |
| Land | 293,400 | 293,400 |
| Buildings and improvements | 22,309,928 | 23,283,199 |
| Machinery and equipment | 803,261 | 860,985 |
| Infrastructure | 3,471,879 | 3,590,775 |
| Intangible assets | - | - |
| Construction in progress | - | - |
| Other noncurrent assets | - | - |
| Total noncurrent assets | 31,287,376 | 32,739,549 |
| **Total Assets** | 44,923,689 | 45,437,306 |
| **Deferred outflows of resources** | | |
| Deferred amounts on debt refunding | - | - |
| OPEB-related deferred outflows of resources | 578,031 | - |
| Pension-related deferred outflows of resources | 4,953,828 | 5,754,003 |
| **Total deferred outflows of resources** | 5,531,859 | 5,754,003 |
| **Total Assets and Deferred Outflow of Resources** | **$ 50,455,548** | **$ 51,191,309** |

LSUA
LSU of ALEXANDRIA

**Statement of Net Position**
**For years ended June 30, 2018 and 2017**

| LIABILITIES | 2018 | 2017 |
|---|---|---|
| **Current Liabilities** | | |
| Accounts payable and accrued liabilities | $ 318,346 | $ 301,176 |
| Due to other campuses | - | - |
| Due to Federal Government | - | - |
| Amounts held in custody for others | 110,343 | 115,473 |
| Unearned revenues | 7,586,225 | 7,372,464 |
| Other current liabilities | - | - |
| Current portion of long-term liabilities: | | |
| Compensated absences | 72,513 | 85,730 |
| Capital lease obligations | - | - |
| Notes payable | - | - |
| Bonds payable | 135,000 | 125,000 |
| Other long-term liabilities | - | - |
| Total current liabilities | 8,222,427 | 7,999,843 |
| **Noncurrent Liabilities** | | |
| Compensated absences payable | 947,482 | 827,186 |
| Capital lease obligations | - | - |
| Notes payable | - | - |
| Bonds payable | 3,115,000 | 3,250,000 |
| OPEB liability | 21,697,273 | 16,596,232 |
| Net pension liability | 23,947,887 | 25,905,349 |
| Unearned revenues | - | - |
| Other noncurrent liabilities | - | - |
| Total noncurrent liabilities | 49,707,642 | 46,578,767 |
| **Total Liabilities** | 57,930,069 | 54,578,610 |
| **Deferred inflows of resources** | | |
| Split interest agreements | - | - |
| OPEB-related deferred inflows of resources | 1,199,226 | - |
| Pension-related deferred inflows of resources | 1,312,909 | 1,017,493 |
| **Total deferred inflows of resources** | 2,512,135 | 1,017,493 |
| **NET POSITION** | | |
| Net investment in capital assets | 23,628,468 | 24,653,359 |
| Restricted for: | | |
| Nonexpendable | 3,316,142 | 3,503,349 |
| Expendable | 4,592,792 | 2,912,523 |
| Unrestricted | (41,524,058) | (35,474,025) |
| **Total net position** | (9,986,656) | (4,404,793.52) |
| **Total liabilities, deferred inflows of resources, and net position** | $ 50,455,548 | $ 51,191,309 |