LSUE EUNICE

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

ASSETS	2014	2013
Current Assets		
Cash and cash equivalents	$ 2,803,128	$ 3,542,696
Investments	83,942	75,723
Derivative instrument	-	-
Receivables, net	4,007,508	3,505,738
Pledges receivable	-	-
Due from other campuses	-	-
Due from State Treasury	18,889	10,296
Due from Federal Government	39,368	51,047
Inventories	235,859	267,866
Prepaid expenses and advances	3,450	3,804
Notes receivable	24,640	46,121
Other current assets	-	-
Total current assets	7,216,784	7,503,291
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	328,688	375,871
Investments	849,102	863,020
Accounts receivable, net	-	-
Notes receivable	(12,581)	(30,144)
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net	25,414,184	25,693,196
Easments (nondepreciable)	-	-
Intangible assets	-	-
Other noncurrent assets	-	-
Total noncurrent assets	26,579,393	26,901,943
Total assets	33,796,177	34,405,234
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	33,796,177	34,405,234

LSUE EUNICE

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

LIABILITIES	2014	2013
Current Liabilities		
Accounts payable and accrued liabilities	615,524	662,305
Derivative instrument	-	-
Due to other campuses	130,000	130,000
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	3,484,479	3,052,674
Amounts held in custody for others	106,182	86,989
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	64,183	68,883
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	245,417	240,417
Other current liabilities	-	-
Total current liabilities	4,645,785	4,241,268
Noncurrent Liabilities		
Compensated absences payable	603,569	572,620
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
OPEB payable	7,299,160	6,090,007
Bonds payable	6,605,416	6,840,833
Other noncurrent liabilities	(28,086)	(28,325)
Total noncurrent liabilities	14,480,059	13,475,135
Total liabilities	19,125,844	17,716,403
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	-	-

LSUE EUNICE

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

NET POSITION	2014	2013
Invested in capital assets, net of related debt	18,667,723	21,379,519
Restricted for:		
Nonexpendable	398,738	393,215
Expendable	3,161,663	775,599
Unrestricted	(7,557,791)	(5,859,502)
Total net position	14,670,333	16,688,831
Total liabilities, deferred inflows of resources, and net position	$ 33,796,177	$ 34,405,234