LSUE EUNICE

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

ASSETS	2015	2014
Current Assets		
Cash and cash equivalents	$ 1,307,410	$ 2,803,128
Investments	91,886	83,942
Derivative instrument	-	-
Receivables, net	4,058,521	4,007,508
Pledges receivable	-	-
Due from other campuses	1,259,847	-
Due from State Treasury	87,302	18,889
Due from Federal Government	37,441	39,368
Inventories	229,931	235,859
Prepaid expenses and advances	3,450	3,450
Notes receivable	6,441	24,640
Other current assets	-	-
Total current assets	7,082,229	7,216,784
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	663,897	328,688
Investments	387,119	849,102
Accounts receivable, net	-	-
Notes receivable	6,256	(12,581)
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net		
Land and non-depreciable easements	146,388	146,388
Buildings and improvements	23,165,930	23,350,094
Machinery and equipment	749,600	891,665
Infrastructure	246,443	255,244
Intangible assets	-	-
Construction/development in progress	-	770,793
Other noncurrent assets	-	-
Total noncurrent assets	25,365,633	26,579,393
Total assets	32,447,862	33,796,177
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	2,267,431	-
Total deferred outflows of resources	2,267,431	-
Total assets and deferred outflow of resources	34,715,293	33,796,177

LSUE EUNICE

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

LIABILITIES	2015	2014
Current Liabilities		
Accounts payable and accrued liabilities	456,466	615,524
Derivative instrument	-	-
Due to other campuses	-	130,000
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	3,566,219	3,484,479
Amounts held in custody for others	94,172	106,182
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	44,528	64,183
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	143,497	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	115,417	245,417
Other current liabilities	-	-
Total current liabilities	4,420,299	4,645,785
Noncurrent Liabilities		
Compensated absences payable	654,412	603,569
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	6,595,373	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	16,491,186	-
OPEB payable	8,664,125	7,299,160
Bonds payable	235,000	6,605,416
Other noncurrent liabilities	7,486	(28,086)
Total noncurrent liabilities	32,647,582	14,480,059
Total liabilities	37,067,881	19,125,844
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	-	-

LSUE EUNICE

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

Sales/intra-entity transfers of future revenues (transferor)	-	-
Gains from sale-lease back transactions	-	-
Deferred inflows related to pensions	2,321,615	-
Total deferred inflows of resources	2,321,615	-
NET POSITION	**2015**	**2014**
Invested in capital assets, net of related debt	17,219,075	18,667,723
Restricted for:		
Nonexpendable	398,859	398,738
Expendable	2,620,227	3,161,663
Unrestricted	(24,912,364)	(7,557,791)
Total net position	(4,674,203)	14,670,333
Total liabilities, deferred inflows of resources, and net position	$ 34,715,293	$ 33,796,177