LSUE EUNICE

Statement of Net Position

For years ended June 30, 2016 and 2015

ASSETS	2016	2015
Current Assets		
Cash and cash equivalents	$ 1,989,670	$ 1,307,410
Investments	95,628	91,886
Derivative instrument	-	-
Receivables, net	4,532,922	4,058,521
Pledges receivable	-	-
Due from other campuses	-	1,259,847
Due from State Treasury	33,403	87,302
Due from Federal Government	2,118	37,441
Inventories	197,085	229,931
Prepaid expenses and advances	3,450	3,450
Notes receivable	358	6,441
Other current assets	-	-
Total current assets	6,854,634	7,082,229
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	218,316	663,897
Investments	827,807	387,119
Accounts receivable, net	-	-
Notes receivable	10,683	6,256
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net		
Land and non-depreciable easements	146,388	146,388
Buildings and improvements	22,213,641	23,165,930
Machinery and equipment	638,938	749,600
Infrastructure	237,641	246,443
Intangible assets	-	-
Construction/development in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	24,293,414	25,365,633
Total assets	31,148,048	32,447,862
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	2,011,382	2,267,431
Total deferred outflows of resources	2,011,382	2,267,431
Total assets and deferred outflow of resources	33,159,430	34,715,293

LSUE EUNICE

Statement of Net Position

For years ended June 30, 2016 and 2015

LIABILITIES	2016	2015
Current Liabilities		
Accounts payable and accrued liabilities	324,482	456,466
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	3,840,412	3,566,219
Amounts held in custody for others	112,586	94,172
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	62,515	44,528
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	154,893	143,497
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	120,417	115,417
Other current liabilities	-	-
Total current liabilities	4,615,305	4,420,299
Noncurrent Liabilities		
Compensated absences payable	481,923	654,412
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	6,441,406	6,595,373
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	16,356,069	16,491,186
OPEB payable	9,990,485	8,664,125
Bonds payable	114,583	235,000
Other noncurrent liabilities	4,965	7,486
Total noncurrent liabilities	33,389,431	32,647,582
Total liabilities	38,004,736	37,067,881
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

For years ended June 30, 2016 and 2015

Sales/intra-entity transfers of future revenues (transferor)	-	-
Gains from sale-lease back transactions	-	-
Deferred inflows related to pensions	1,403,666	2,321,615
Total deferred inflows of resources	1,403,666	2,321,615
NET POSITION	**2016**	**2015**
Invested in capital assets, net of related debt	16,405,309	17,219,075
Restricted for:		
Nonexpendable	409,252	398,859
Expendable	2,269,896	2,620,227
Unrestricted	(25,333,429)	(24,912,364)
Total net position	(6,248,972)	(4,674,203)
Total liabilities, deferred inflows of resources, and net position	$ 33,159,430	$ 34,715,293