LSUE EUNICE

Statement of Net Position

For years ended June 30, 2017 and 2016

ASSETS	2017	2016
Current Assets		
Cash and cash equivalents	$ 1,326,635	$ 1,989,670
Investments	91,054	95,628
Derivative instrument	-	-
Receivables, net	5,490,220	4,532,922
Pledges receivable	-	-
Due from other campuses	-	-
Due from State Treasury	22,849.55	33,402.75
Due from Federal Government	65,689	2,118
Inventories	245,596	197,085
Prepaid expenses and advances	3,450	3,450
Notes receivable	552	358
Other current assets	-	-
Total current assets	7,246,046	6,854,634
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	488,740	218,316
Investments	858,303	827,807
Accounts receivable, net	-	-
Notes receivable	10,489	10,683
Other	-	-
Investments	-	-
Pledges receivable	-	-
Notes receivable	-	-
Capital assets, net		
Land and non-depreciable easements	146,388	146,388
Buildings and improvements	21,271,914	22,213,641
Machinery and equipment	566,064	638,938
Infrastructure	228,842	237,641
Intangible assets	-	-
Construction/development in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	23,570,740	24,293,414
Total assets	30,816,786	31,148,048
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	-	-

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For years ended June 30, 2017 and 2016

Fees paid to permanent investors prior to sale of mortgage loans	-	-
Deferred outflows related to pensions	3,508,241	2,011,382
Total deferred outflows of resources	3,508,241	2,011,382
Total assets and deferred outflow of resources	34,325,027	33,159,430

LIABILITIES	2017	2016
Current Liabilities		
Accounts payable and accrued liabilities	463,831	324,482
Derivative instrument	-	-
Due to other campuses	-	-
Due to State Treasury	-	-
Due to Federal Government	-	-
Unearned revenues	4,323,796	3,840,412
Amounts held in custody for others	82,549	112,586
Other liabilities	-	-
Current portion of noncurrent liabilities:		
Compensated absences payable	71,196	62,515
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	188,036	154,893
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	114,583	120,417
Other current liabilities	-	-
Total current liabilities	5,243,991	4,615,305
Noncurrent Liabilities		
Compensated absences payable	485,461	481,923
Capital lease obligations	-	-
Claims and litigation payable	-	-
Notes payable	6,554,848	6,441,406
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Net pension liability	16,924,964	16,356,069
OPEB payable	10,601,383	9,990,485
Bonds payable	-	114,583
Other noncurrent liabilities	32,254	4,965
Total noncurrent liabilities	34,598,910	33,389,431
Total liabilities	39,842,901	38,004,736
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	-	-

LSUE EUNICE

Statement of Net Position

For years ended June 30, 2017 and 2016

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-entity transfers of future revenues (transferor)	-	-
Gains from sale-lease back transactions	-	-
Deferred inflows related to pensions	1,727,541	1,403,666
Total deferred inflows of resources	1,727,541	1,403,666
NET POSITION	**2017**	**2016**
Invested in capital assets, net of related debt	15,355,741	16,405,309
Restricted for:		
Nonexpendable	437,893	409,252
Expendable	2,156,332	2,269,896
Unrestricted	(25,195,381.45)	(25,333,429.25)
Total net position	(7,245,415.45)	(6,248,972.25)
Total liabilities, deferred inflows of resources, and net position	$ 34,325,027	$ 33,159,430