LSUE EUNICE

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

ASSETS	2018	2017
Current Assets		
Cash and cash equivalents	$ 167,353	$ 1,326,635
Investments	99,623	91,054
Receivables, net	6,485,136	5,490,220
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	22,321	22,850
Due from Federal Government	-	65,689
Inventories	256,054	245,596
Prepaid expenses and advances	-	3,450
Notes receivable, net	552	552
Other current assets	-	-
Total current assets	7,031,039	7,246,046
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	381,809	488,740
Investments	833,437	858,303
Receivables, net	-	-
Notes receivable	10,489	10,489
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	146,388	146,388
Buildings and improvements	20,319,670	21,271,914
Machinery and equipment	518,777	566,064
Infrastructure	220,774	228,842
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	22,431,344	23,570,740
Total Assets	29,462,383	30,816,786
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
OPEB-related deferred outflows of resources	197,588	-
Pension-related deferred outflows of resources	4,123,954	3,508,241
Total deferred outflows of resources	4,321,542	3,508,241
Total Assets and Deferred Outflow of Resources	**$ 33,783,925**	**$ 34,325,027**

LSUE EUNICE

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

LIABILITIES	2018	2017
Current Liabilities		
Accounts payable and accrued liabilities	$ 168,589	$ 463,831
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	549,977	82,549
Unearned revenues	4,603,041	4,323,796
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	59,346	71,196
Capital lease obligations	-	-
Notes payable	209,542	188,036
Bonds payable	-	114,583
Other long-term liabilities	-	-
Total current liabilities	5,590,495	5,243,991
Noncurrent Liabilities		
Compensated absences payable	636,662	485,461
Capital lease obligations	-	-
Notes payable	6,337,405	6,554,848
Bonds payable	-	-
OPEB liability	17,878,034	10,601,383
Net pension liability	16,768,063	16,924,964
Unearned revenues	-	-
Other noncurrent liabilities	31,641	32,254
Total noncurrent liabilities	41,651,805	34,598,910
Total Liabilities	47,242,300	39,842,901
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	924,227	-
Pension-related deferred inflows of resources	1,578,309	1,727,541
Total deferred inflows of resources	2,502,536	1,727,541
NET POSITION		
Net investment in capital assets	14,658,662	15,355,741
Restricted for:		
Nonexpendable	416,102	437,893
Expendable	2,378,275	2,156,332
Unrestricted	(33,413,950)	(25,195,381)
Total net position	(15,960,911)	(7,245,415.45)
Total liabilities, deferred inflows of resources, and net position	$ 33,783,925	$ 34,325,027