

**LSU AT EUNICE**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2002**

**ASSETS**

<b>Current Assets</b>	
Cash and cash equivalents	\$ 921,506
Investments	3,616
Receivables, net	1,116,383
Due from other campuses	-
Due from State Treasury	-
Inventories	310,189
Deferred charges and prepaid expenses	-
Notes receivables	50,881
Other current assets	-
Total current assets	2,402,575
<b>Noncurrent Assets</b>	
Restricted cash and cash equivalents	197,549
Investments	415,409
Notes receivable	510,694
Capital assets, net	13,322,368
Assets under capital leases	-
Other noncurrent assets	3,963
Total noncurrent assets	14,449,983
Total assets	16,852,558

**LIABILITIES**

<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	299,017
Due to other campuses	-
Due to State Treasury	-
Deferred revenues	330,254
Amounts held in custody for other	11,544
Compensated absences	26,716
Capital lease obligations	-
Notes payable	-
Contracts payable	-
Bonds payable	60,417
Other current liabilities	-
Total current liabilities	727,948
<b>Noncurrent Liabilities</b>	
Compensated absences	480,154
Capital lease obligations	-
Notes payable	-
Contracts payable	-
Bonds payable	1,369,583
Other noncurrent liabilities	-
Total noncurrent liabilities	1,849,737
Total liabilities	2,577,685

**NET ASSETS**

Invested in capital assets, net of related debt	11,892,368
Restricted for:	
Nonexpendable	160,570
Expendable	2,666,353
Unrestricted	(444,418)
Total net assets	\$ 14,274,873