

**LSU IN SHREVEPORT**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2002**

**ASSETS**

<b>Current Assets</b>	
Cash and cash equivalents	\$ 4,255,906
Investments	107,748
Receivables, net	1,921,092
Due from other campuses	-
Due from State Treasury	-
Inventories	411,278
Deferred charges and prepaid expenses	90,367
Notes receivables	-
Other current assets	-
Total current assets	6,786,391
<b>Noncurrent Assets</b>	
Restricted cash and cash equivalents	308,720
Investments	940,301
Notes receivable	-
Capital assets, net	31,422,354
Assets under capital leases	18,464
Other noncurrent assets	-
Total noncurrent assets	32,689,839
Total assets	39,476,230

**LIABILITIES**

<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	1,024,506
Due to other campuses	-
Due to State Treasury	8,340
Deferred revenues	822,134
Amounts held in custody for other	121,058
Compensated absences	143,825
Capital lease obligations	19,755
Notes payable	-
Contracts payable	-
Bonds payable	-
Other current liabilities	-
Total current liabilities	2,139,618
<b>Noncurrent Liabilities</b>	
Compensated absences	1,608,388
Capital lease obligations	7,433
Notes payable	-
Contracts payable	-
Bonds payable	-
Other noncurrent liabilities	-
Total noncurrent liabilities	1,615,821
Total liabilities	3,755,439

**NET ASSETS**

Invested in capital assets, net of related debt	31,413,630
Restricted for:	
Nonexpendable	932,363
Expendable	4,690,605
Unrestricted	(1,315,807)
Total net assets	\$ 35,720,791