LSU Health Sciences Center SHREVEPORT

Statement of Net Position
As of June 30, 2013 and 2012

ASSETS	2013	2012
Current Assets		
Cash and cash equivalents	$ 138,286,012	$ 162,286,111
Investments	38,685,541	70,823,275
Derivative instrument	-	-
Accounts receivable, net	87,223,301	51,839,608
Pledges receivable	-	-
Due from other campuses	4,268,145	4,387,145
Due from State Treasury	5,831,061	6,226,228
Due from Federal Government	2,734,582	3,827,758
Inventories	12,767,854	12,210,472
Deferred charges and prepaid expenses	332,262	214,421
Notes receivable	253,245	248,958
Other current assets	-	-
Total current assets	290,382,003	312,063,976
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	19,113,336	13,488,584
Investments	58,807,871	53,859,384
Accounts receivable, net	-	-
Notes receivable	1,312,311	1,349,030
Other	-	-
Investments - unrestricted	-	-
Pledges receivable	-	-
Notes receivable, net	-	-
Capital assets, net	112,108,887	123,172,122
Easements (nondepreciable)	-	-
Intangible Assets	6,735,076	10,928,199
Other noncurrent assets	-	-
Total noncurrent assets	198,077,481	202,797,319
Total assets	488,459,484	514,861,295
Deferred outflow of resources		
Accumulated decrease in fair value of heding derivatives	-	-
Total assets and dererred outflow of resources	488,459,484	514,861,295
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	30,180,934	32,284,415
Derivative instrument	-	-
Due to other campuses	230,892	861,499
Due to State Treasury	125,078	100,709
Due to Federal Government	-	-
Deferred revenues	2,928,725	2,314,944
Amounts held in custody for others	853,497	116,995
Other liabilities	-	-
Current Portion of Noncurrent Liabilities:		
Compensated absences payable	2,393,752	1,956,606
Capital lease obligations	1,468,455	1,312,829
Claims and litigation payable	-	-
Notes Payable	-	42,600
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
Bonds payable	-	-
Other current liabilities	-	-
Total current liabilities	38,181,333	38,990,597
Long-term Portion of Nocurrent Liabilities:		
Compensated absences payable	23,647,032	27,009,255
Capital lease obligations	4,927,059	6,128,102
Claims and litigation payable	-	-
Notes payable	-	-
Pollution remediation obligation	-	-
Contracts payable	-	-
Reimbursement contracts payable	-	-
OPEB payable	182,066,891	163,387,022
Bonds payable	-	-
Other noncurrent liabilities	-	-
Total noncurrent liabilities	210,640,982	196,524,379
Total liabilities	248,822,315	235,514,976
Deferred Inflows of Resources		
Accumulated increse in fair value of hedging derivatives	-	-
Deferred service concession arrangementreceipts	-	-
Total deferred Inflows of resources	-	-
NET ASSETS		
Invested in capital assets, net of related debt	112,448,449	126,616,790
Restricted for:		
Nonexpendable	60,780,453	59,632,291
Expendable	35,705,325	30,890,982
Unrestricted	30,702,942	62,206,256
Total net position	239,637,169	279,346,319