



Statement of Net Position
As of June 30, 2023

	LSUHSC - NO	HCS Foundation	HCS Foundation Eliminations	Total
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 116,025,046	\$ 1,434,225	\$ -	\$ 117,459,271
Restricted cash and cash equivalents		-	-	-
Investments	1,214,090	2,815,252	-	4,029,342
Receivables, net	164,033,763	274,150	(2,182,568)	162,125,345
Pledges receivable, net		2,596,643	-	2,596,643
Leases receivable, net		842,752	-	842,752
Due from other campuses	264,032,901	-	-	264,032,901
Due from Primary Government	4,798,210	-	-	4,798,210.00
Due from Federal Government	8,948,103	-	-	8,948,103
Inventories	1,836,510	-	-	1,836,510
Prepaid expenses and advances	14,543,608	180,358	-	14,723,966
Notes receivable, net	617,475	-	-	617,475
Leases receivable	1,231,587			1,231,587
Leases receivable - Discrete CU	761,403		(761,403)	-
P3 receivable (only relates to transferor)	-			-
Other current assets	-	-	-	-
Total current assets	<u>578,042,696</u>	<u>8,143,380</u>	<u>(2,943,971)</u>	<u>583,242,105</u>
Noncurrent Assets				
Restricted Assets:				
Cash and cash Equivalents	-	-	-	-
Investments	34,084,625	-	-	34,084,625
Receivables, net	-	-	-	-
Notes receivable	8,079,859	-	-	8,079,859
Other restricted assets	-	-	-	-
Investments	74,082,549	164,797,554	(33,465,486)	205,414,617
Pledges receivable		213,857		213,857
Leases receivable, net	25,059,136	1,053,817		26,112,953
Leases receivable - Discrete CU	1,770,396		(1,770,396)	-
P3 receivable (only relates to transferor)	-			-
Capital assets, net:				
Land	44,145,461	15,982,968		60,128,429
Buildings and improvements	215,365,230	7,359,376		222,724,606
Machinery and equipment	19,176,326	-		19,176,326
Infrastructure	4,881,823	-		4,881,823
Intangible assets	72,196	-		72,196
Construction in progress	102,230,255	1,919,757		104,150,012
Intangible right-to-use leased assets:				
Leased land	3,963,171	-		3,963,171
Leased building and office space	3,045,533	-		3,045,533
Leased machinery and equipment	-	-		-



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SBITAs	5,494,897			5,494,897
P3 arrangements (only relates to operator)	-			-
Other noncurrent assets	221,190	646,435		867,625
Total noncurrent assets	541,672,647	191,973,764	(35,235,882)	698,410,529
Total Assets	1,119,715,343	200,117,144	(38,179,853)	1,281,652,634
Deferred outflows of resources				
Deferred amounts on debt refunding	-	-	-	-
Lease deferred related outflows of resources	-			-
P3 related deferred outflows	-			-
Asset retirement obligations	-			-
OPEB-related deferred outflows of resources	40,494,391	-	-	40,494,391
Pension-related deferred outflows of resources	97,483,861	-	-	97,483,861
Total deferred outflows of resources	137,978,252	-	-	137,978,252
Total Assets and Deferred Outflow of Resources	\$ 1,257,693,595	\$ 200,117,144	\$ (38,179,853)	\$ 1,419,630,886



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LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	97,875,888	\$ 1,579,779	\$ (2,182,568)	\$ 97,273,099
Due to other campuses	250,435	-	-	250,435
Due to Federal Government	-	-	-	-
Amounts held in custody for others	244,043	-	-	244,043
Unearned revenues	36,865,101	-	-	36,865,101
Other current liabilities	46,867,593	2,896,000	-	49,763,593
Current portion of long-term liabilities:	-	-	-	-
Compensated absences	2,436,896	-	-	2,436,896
Lease liability	1,463,701	187,343	-	1,651,044
Lease liability - Discrete CU	-	-	-	-
SBITA liability	1,642,865	-	-	1,642,865
P3 liability (only relates to operator)	-	-	-	-
Notes payable	-	122,155	-	122,155
Bonds payable	-	-	-	-
OPEB liability	5,740,866	-	-	5,740,866
Other long-term liabilities	-	-	-	-
Total current liabilities	<u>193,387,388</u>	<u>4,785,277</u>	<u>(2,182,568)</u>	<u>195,990,097</u>
Noncurrent Liabilities				
Compensated absences payable	19,542,963	-	-	19,542,963
Lease liability	5,531,882	328,852	-	5,860,734
Lease liability - Discrete CU	-	-	-	-
SBITA liability	3,692,285	127,240	-	3,819,525
P3 liability (only relates to operator)	-	-	-	-
Notes payable	-	4,395,233	-	4,395,233
Bonds payable	-	-	-	-
OPEB liability	189,832,470	-	-	189,832,470
Net pension liability	302,931,887	-	-	302,931,887
Unearned revenues	-	-	-	-
Other noncurrent liabilities	-	33,465,486	(33,465,486)	0
Total noncurrent liabilities	<u>521,531,487</u>	<u>38,316,811</u>	<u>(33,465,486)</u>	<u>526,382,812</u>
Total Liabilities	<u>714,918,875</u>	<u>43,102,088</u>	<u>(35,648,054)</u>	<u>722,372,909</u>
Deferred inflows of resources				
Lease related deferred inflows of resources	27,856,361	1,815,633	(2,281,571)	27,390,423
P3 related (only relates to transferor)	-	-	-	-
Split interest agreements	-	199,772	-	199,772
OPEB-related deferred inflows of resources	76,950,329	-	-	76,950,329
Pension-related deferred inflows of resources	13,288,374	-	-	13,288,374
Total deferred inflows of resources	<u>118,095,064</u>	<u>2,015,405</u>	<u>(2,281,571)</u>	<u>117,828,898</u>



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NET POSITION				
Net investment in capital assets	387,258,249	20,744,713	-	408,002,962
Restricted for:	-			-
Nonexpendable	38,320,751	117,332,653	-	155,653,404
Expendable	21,181,388	19,021,109	-	40,202,497
Unrestricted	(22,080,732)	(2,098,824)	(250,228.00)	(24,429,784.00)
Total net position	<u>424,679,656</u>	<u>154,999,651.00</u>	<u>(250,228.00)</u>	<u>579,429,079.00</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,257,693,595</u>	<u>\$ 200,117,144</u>	<u>\$ (38,179,853)</u>	<u>\$ 1,419,630,886</u>