



Statement of Net Position
As of June 30, 2022

	LSUHSC - NO	HCS Foundation	HCS Foundation Eliminations	Total
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 114,517,812	\$ 1,988,200	\$ -	\$ 116,506,012
Restricted cash and cash equivalents	-	-	-	-
Investments	1,175,100	4,231,772	-	5,406,872
Receivables, net	169,828,963	746,865	(1,581,059)	168,994,769
Pledges receivable, net	-	2,177,166	-	2,177,166
Leases receivable, net	1,960,386	-	-	1,960,386
Due from other campuses	210,378,833	-	-	210,378,833
Due from Primary Government	-	-	-	-
Due from Federal Government	11,394,269	-	-	11,394,269
Inventories	1,567,335	-	-	1,567,335
Prepaid expenses and advances	11,936,697	205,132	-	12,141,829
Notes receivable, net	1,007,738	-	-	1,007,738
Other current assets	-	141,603	-	141,603
Total current assets	523,767,133	9,490,738	(1,581,059)	531,676,812
Noncurrent Assets				
Restricted Assets:				
Cash and cash Equivalents	-	-	-	-
Investments	33,559,680	-	-	33,559,680
Receivables, net	-	-	-	-
Notes receivable	7,271,616	-	-	7,271,616
Other restricted assets	-	-	-	-
Investments	70,032,140	157,435,135	(32,937,028)	194,530,247
Pledges receivable	-	1,710,047	-	1,710,047
Leases receivable, net	28,280,924	-	-	28,280,924
Capital assets, net:				
Land	40,935,461	14,181,524	-	55,116,985
Buildings and improvements	169,820,385	7,597,341	-	177,417,726
Machinery and equipment	14,749,333	-	-	14,749,333
Infrastructure	5,153,876	-	-	5,153,876
Intangible assets	68,541	-	-	68,541
Construction in progress	156,195,282	1,739,259	-	157,934,541
Intangible right-to-use leased assets:				
Leased land	4,061,431	-	-	4,061,431
Leased building and office space	20,275,260	-	-	20,275,260
Leased machinery and equipment	-	-	-	-
Other noncurrent assets	221,190	-	-	221,190
Total noncurrent assets	550,625,119	182,663,306	(32,937,028)	700,351,397
Total Assets	1,074,392,252	192,154,044	(34,518,087)	1,232,028,209
Deferred outflows of resources				
Deferred amounts on debt refunding	-	-	-	-
Lease deferred related outflows of resources	-	-	-	-
Asset retirement obligations	-	-	-	-
OPEB-related deferred outflows of resources	42,787,681	-	-	42,787,681
Pension-related deferred outflows of resources	72,598,655	-	-	72,598,655
Total deferred outflows of resources	115,386,336	-	-	115,386,336
Total Assets and Deferred Outflow of Resources	\$ 1,189,778,588	\$ 192,154,044	\$ (34,518,087)	\$ 1,347,414,545



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As of June 30, 2022

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LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 56,228,210	\$ 1,308,503	\$ (1,581,059)	\$ 55,955,654
Due to other campuses	651,437	-	-	651,437
Due to Federal Government	-	-	-	-
Amounts held in custody for others	236,594	-	-	236,594
Unearned revenues	40,334,223	-	-	40,334,223
Other current liabilities	16,844,455	1,524,000	-	18,368,455
Current portion of long-term liabilities:				
Compensated absences	2,243,858	-	-	2,243,858
Lease liability	3,380,977	-	-	3,380,977
Notes payable	-	118,322	-	118,322
Bonds payable	797,088	-	-	797,088
OPEB liability	6,272,397	-	-	6,272,397
Other long-term liabilities	-	51,375	-	51,375
Total current liabilities	126,989,239	3,002,200	(1,581,059)	128,410,380
Noncurrent Liabilities				
Compensated absences payable	19,590,372	-	-	19,590,372
Lease liability	20,852,350	-	-	20,852,350
Notes payable	-	4,517,384	-	4,517,384
Bonds payable	7,676,705	-	-	7,676,705
OPEB liability	209,686,208	-	-	209,686,208
Net pension liability	185,289,137	-	-	185,289,137
Unearned revenues	-	-	-	-
Other noncurrent liabilities	64,155,555	33,101,883	(32,937,028)	64,320,410
Total noncurrent liabilities	507,250,327	37,619,267	(32,937,028)	511,932,566
Total Liabilities	634,239,566	40,621,467	(34,518,087)	640,342,946
Deferred inflows of resources				
Lease related deferred inflows of resources	29,744,926	-	-	29,744,926
Split interest agreements	-	-	-	-
OPEB-related deferred inflows of resources	60,031,890	-	-	60,031,890
Pension-related deferred inflows of resources	118,366,271	-	-	118,366,271
Total deferred inflows of resources	208,143,087	-	-	208,143,087
NET POSITION				
Net investment in capital assets	379,727,549	18,882,418	-	398,609,967
Restricted for:	-	-	-	-
Nonexpendable	32,856,484	110,774,960	-	143,631,444
Expendable	20,469,227	20,737,418	-	41,206,645
Unrestricted	(85,657,325.00)	1,137,781	-	(84,519,544.00)
Total net position	347,395,935.00	151,532,577.00	-	498,928,512.00
Total liabilities, deferred inflows of resources, and net position	\$ 1,189,778,588	\$ 192,154,044	\$ (34,518,087)	\$ 1,347,414,545