



Statement of Net Position
As of June 30, 2018

	LSUHSC - NO	HCS Foundation	HCS Foundation Eliminations	LSUHSC-NO Consolidated
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 36,941,528	\$ 66,030	\$ -	\$ 37,007,558
Restricted cash and cash equivalents		-	-	-
Investments	2,166,152	2,368,742	-	4,534,894
Receivables, net	105,551,107	1,045,436	(1,097,915)	105,498,628
Pledges receivable, net		416,233	-	416,233
Leases receivable, net	-	-	-	-
Due from other campuses	90,478,169	-	-	90,478,169
Due from Primary Government	369,162	-	-	369,161.64
Due from Federal Government	13,421,817	-	-	13,421,817
Inventories	1,420,733	-	-	1,420,733
Prepaid expenses and advances	2,075,599	86,874	-	2,162,473
Notes receivable, net	569,681	-	-	569,681
Other current assets	-	-	-	-
Total current assets	252,993,948	3,983,315	(1,097,915)	255,879,348
Noncurrent Assets				
Restricted Assets:				
Cash and cash Equivalents	-	-	-	-
Investments	33,351,782	138,912,691	(29,951,198)	142,313,275
Receivables, net	-	-	-	-
Notes receivable	7,220,849	-	-	7,220,849
Other restricted assets	-	-	-	-
Investments	17,527,881	-	-	17,527,881
Pledges receivable		666,444	-	666,444
Leases receivable, net	-	-	-	-
Capital assets, net:				
Land	16,243,094	215,027	-	16,458,121
Buildings and improvements	233,622,760	7,303,325	-	240,926,085
Machinery and equipment	16,635,036	-	-	16,635,036
Infrastructure	6,242,091	-	-	6,242,091
Intangible assets	441,762	-	-	441,762
Construction in progress	9,624,817	677,676	-	10,302,493
Other noncurrent assets	225,682	-	-	225,682
Total noncurrent assets	341,135,754	147,775,163	(29,951,198)	458,959,719
Total Assets	594,129,702	151,758,478	(31,049,113)	714,839,067
Deferred outflows of resources				
Deferred amounts on debt refunding	-	-	-	-
OPEB-related deferred outflows of resources	4,160,742	-	-	4,160,742
Pension-related deferred outflows of resources	50,230,081	-	-	50,230,081
Total deferred outflows of resources	54,390,823	-	-	54,390,823
Total Assets and Deferred Outflow of Resources	\$ 648,520,525	\$ 151,758,478	\$ (31,049,113)	\$ 769,229,890



Statement of Net Position
As of June 30, 2018

	LSUHSC - NO	HCS Foundation	HCS Foundation Eliminations	LSUHSC-NO Consolidated
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 27,870,456	\$ 753,734	\$ (1,097,915)	\$ 27,526,275
Due to other campuses	5,584			5,584
Due to Federal Government	5,191,681			5,191,681
Amounts held in custody for others	153,756	-		153,756
Unearned revenues	7,871,965			7,871,965
Other current liabilities	-	488,115	-	488,115
Current portion of long-term liabilities:				
Compensated absences	1,816,759			1,816,759
Capital lease obligations	-			-
Notes payable	-			-
Bonds payable	702,088			702,088
Other long-term liabilities	-	-	-	-
Total current liabilities	<u>43,612,289</u>	<u>1,241,849</u>	<u>(1,097,915)</u>	<u>43,756,223</u>
Noncurrent Liabilities				
Compensated absences payable	18,296,240	-	-	18,296,240
Capital lease obligations	-	-	-	-
Notes payable	-	-	-	-
Bonds payable	10,695,058	-	-	10,695,058
OPEB liability	229,865,718	-	-	229,865,718
Net pension liability	348,685,510	-	-	348,685,510
Unearned revenues	-	-	-	-
Other noncurrent liabilities	-	30,151,666	(29,951,198)	200,468
Total noncurrent liabilities	<u>607,542,526</u>	<u>30,151,666</u>	<u>(29,951,198)</u>	<u>607,742,994</u>
Total Liabilities	<u>651,154,815</u>	<u>31,393,515</u>	<u>(31,049,113)</u>	<u>651,499,217</u>
Deferred inflows of resources				
Split interest agreements	-	-	-	-
OPEB-related deferred inflows of resources	12,090,167	-	-	12,090,167
Pension-related deferred inflows of resources	23,648,612	-	-	23,648,612
Total deferred inflows of resources	<u>35,738,779</u>	<u>-</u>	<u>-</u>	<u>35,738,779</u>
NET POSITION				
Net investment in capital assets	272,604,951	8,196,028	-	280,800,979
Restricted for:				
Nonexpendable	34,194,210	58,717,182	-	92,911,392
Expendable	19,423,301	51,338,975	-	70,762,276
Unrestricted	(364,595,531.36)	2,112,778	-	(362,482,753.36)
Total net position	<u>(38,373,069.36)</u>	<u>120,364,963.00</u>	<u>-</u>	<u>81,991,893.64</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 648,520,525</u>	<u>\$ 151,758,478</u>	<u>\$ (31,049,113)</u>	<u>\$ 769,229,890</u>