



Statement of Net Position
As of June 30, 2024

	LSUHSC-NO	HCS Foundation	HCS Foundation Eliminations	Total
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 179,090,023	\$ 1,813,073	\$ -	\$ 180,903,096
Restricted cash and cash equivalents		-	-	-
Investments		6,340,822	-	6,340,822
Receivables, net	281,270,570	384,275	(2,412,921)	279,241,924
Pledges receivable, net		1,987,610	-	1,987,610
Leases receivable, net	1,297,979	-	-	1,297,979
Due from other campuses	224,910,188	-	-	224,910,188
Due from Primary Government	2,680,968	-	-	2,680,968.00
Due from Federal Government	7,329,394	-	-	7,329,394
Inventories	1,601,546	-	-	1,601,546
Prepaid expenses and advances	3,697,282	265,563	-	3,962,845
Notes receivable, net	928,665	-	-	928,665
Other current assets	-	-	-	-
Total current assets	<u>702,806,615</u>	<u>10,791,343</u>	<u>(2,412,921)</u>	<u>711,185,037</u>
Noncurrent Assets				
Restricted Assets:				
Cash and cash Equivalents	-	-	-	-
Investments	39,378,712	-	-	39,378,712
Receivables, net	-	-	-	-
Notes receivable	7,868,852	-	-	7,868,852
Other restricted assets	-	-	-	-
Investments	90,423,142	188,167,280	(38,616,175)	239,974,247
Pledges receivable		161,387		161,387
Leases receivable, net	23,431,559	-	-	23,431,559
Leases receivable - Discrete CU		-	-	-
P3 receivable (only relates to transferor)				-
Capital assets, net:	-	-	-	-
Land	46,809,483	15,982,968		62,792,451
Buildings and improvements	192,553,196	6,883,447		199,436,643
Machinery and equipment	25,581,073	-		25,581,073
Infrastructure	4,340,519	-		4,340,519
Intangible assets	239,444	-		239,444
Construction in progress	192,553,720	2,373,861		194,927,581
Right to use leased assets:	-	-		-
Leased land	3,766,650	-		3,766,650
Leased building and office space	758,453	-		758,453
Leased machinery and equipment	-	-		-
SBITAs	4,351,899			4,351,899
P3 arrangements (only relates to operator)	-			-
Other noncurrent assets	<u>521</u>	<u>-</u>	<u>-</u>	<u>521</u>
Total noncurrent assets	<u>632,057,223</u>	<u>213,568,943</u>	<u>(38,616,175)</u>	<u>807,009,991</u>
Total Assets	<u>1,334,863,838</u>	<u>224,360,286</u>	<u>(41,029,096)</u>	<u>1,518,195,028</u>
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	29,186,548	-		29,186,548
Pension-related deferred outflows of resources	<u>87,724,872</u>	<u>-</u>	<u>-</u>	<u>87,724,872</u>
Total deferred outflows of resources	<u>116,911,420</u>	<u>-</u>	<u>-</u>	<u>116,911,420</u>
Total Assets and Deferred Outflow of Resources	<u>\$ 1,451,775,258</u>	<u>\$ 224,360,286</u>	<u>\$ (41,029,096)</u>	<u>\$ 1,635,106,448</u>
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 157,530,064	\$ 2,032,339	\$ (2,412,921)	\$ 157,149,482
Due to other campuses	870,681	-		870,681
Due to Federal Government	-	-		-
Amounts held in custody for others	377,316	-		377,316
Unearned revenues	22,264,016	-		22,264,016
Other current liabilities	50,410,326	2,896,000		53,306,326
Current portion of long-term liabilities:	-	-		-
Compensated absences	23,158,688	-		23,158,688
Lease liability	672,633	-		672,633
Lease liability - Discrete CU		-		-
SBITA liability	1,075,978			1,075,978
P3 liability (only relates to operator)				-
Notes payable	-	131,577		131,577
Bonds payable	-	-		-
OPEB liability	6,412,732			6,412,732
Other long-term liabilities	-	-		-
Total current liabilities	<u>262,772,434</u>	<u>5,059,916</u>	<u>(2,412,921)</u>	<u>265,419,429</u>
Noncurrent Liabilities				
Compensated absences payable	73,689,835	-		73,689,835
Lease liability	4,025,314	-		4,025,314
Lease liability - Discrete CU	-			-
SBITA liability	3,081,567	-		3,081,567



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P3 liability (only relates to operator)	-	-	-	-
Notes payable	-	4,123,575	-	4,123,575
Bonds payable	-	-	-	-
OPEB liability	195,979,102	-	-	195,979,102
Net pension liability	257,222,399	-	-	257,222,399
Unearned revenues	-	-	-	-
Other noncurrent liabilities	-	38,616,175	(38,616,175)	-
Total noncurrent liabilities	533,998,217	42,739,750	(38,616,175)	538,121,792
Total Liabilities	796,770,651	47,799,666	(41,029,096)	803,541,221
Deferred inflows of resources				
Lease related deferred inflows of resources	23,427,642	-	-	23,427,642
P3 related (only relates to transferor)	-	-	-	-
Split interest agreements	-	-	-	-
OPEB-related deferred inflows of resources	58,389,457	-	-	58,389,457
Pension-related deferred inflows of resources	19,704,717	-	-	19,704,717
Total deferred inflows of resources	101,521,816	-	-	101,521,816
NET POSITION				
Net investment in capital assets	462,098,945	20,985,124	-	483,084,069
Restricted for:	-	-	-	-
Nonexpendable	44,166,797	134,895,812	-	179,062,609
Expendable	25,137,469	18,370,100	-	43,507,569
Unrestricted	22,079,580	2,309,584	-	24,389,164
Total net position	553,482,791	176,560,620	-	730,043,411
Total liabilities, deferred inflows of resources, and net position	\$ 1,451,775,258	\$ 224,360,286	\$ (41,029,096)	\$ 1,635,106,448