

Statement of Net Position
As of June 30, 2024

	LSUHSC-NO	HCS Foundation	HCS Foundation Eliminations	Total
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 122,005,515	\$ 1,898,990	\$ -	\$ 123,904,505
Restricted cash and cash equivalents		-	-	-
Investments	-	5,704,631	-	5,704,631
Receivables, net	277,732,372	359,084	(1,599,416)	276,492,040
Pledges receivable, net		2,068,245	-	2,068,245
Due from other campuses	219,416,302	-	-	219,416,302
Due from Primary Government	513,540.00	-	-	513,540.00
Due from Federal Government	6,556,769	-	-	6,556,769
Inventories	1,639,681	-	-	1,639,681
Prepaid expenses and advances	6,137,868	172,661	-	6,310,529
Notes receivable, net	967,199	-	-	967,199
Leases receivable, net	1,247,683	-	-	1,247,683
Other current assets	-	-	-	-
Total current assets	<u>636,216,929</u>	<u>10,203,611</u>	<u>(1,599,416)</u>	<u>644,821,124</u>
Noncurrent Assets				
Restricted Assets:				
Cash and cash Equivalents	-	-	-	-
Investments	35,782,302	-	-	35,782,302
Receivables, net	-	-	-	-
Notes receivable	7,971,790	-	-	7,971,790
Other restricted assets	-	-	-	-
Investments	84,269,856	172,341,536	(35,089,069)	221,522,323
Pledges receivable		353,813	-	353,813
Leases receivable, net		-	-	-
Leases receivable - Discrete CU	24,482,643	-	-	24,482,643
P3 receivable (only relates to transferor)		-	-	-
Capital assets, net:	-	-	-	-
Land	44,905,471	15,982,968	-	60,888,439
Buildings and improvements	203,576,408	7,121,411	-	210,697,819
Machinery and equipment	25,475,209	-	-	25,475,209
Infrastructure	4,610,704	-	-	4,610,704
Intangible assets	95,305	-	-	95,305
Construction in progress	134,638,132	2,155,335	-	136,793,467
Right to use leased assets:	-	-	-	-
Leased land	3,864,910	-	-	3,864,910
Leased building and office space	1,623,818	328,852	-	1,952,670
Leased machinery and equipment	-	-	-	-
SBITAs	4,401,278	-	-	4,401,278
P3 arrangements (only relates to operator)	-	-	-	-
Other noncurrent assets	221,191	-	-	221,191
Total noncurrent assets	<u>575,919,017</u>	<u>198,283,915</u>	<u>(35,089,069)</u>	<u>739,113,863</u>
Total Assets	<u>1,212,135,946</u>	<u>208,487,526</u>	<u>(36,688,485)</u>	<u>1,383,934,987</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	35,432,732	-	-	35,432,732
Pension-related deferred outflows of resources	95,971,432	-	-	95,971,432
Total deferred outflows of resources	<u>131,404,164</u>	<u>-</u>	<u>-</u>	<u>131,404,164</u>
Total Assets and Deferred Outflow of Resources	<u>\$ 1,343,540,110</u>	<u>\$ 208,487,526</u>	<u>\$ (36,688,485)</u>	<u>\$ 1,515,339,151</u>
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 120,111,077	\$ 939,373	\$ (1,599,416)	\$ 119,451,034
Due to other campuses	976,758	-	-	976,758
Due to Federal Government	-	-	-	-
Amounts held in custody for others	317,404	-	-	317,404
Unearned revenues	18,106,467	-	-	18,106,467
Other current liabilities	62,114,049	2,896,000	-	65,010,049
Current portion of long-term liabilities:	-	-	-	-
Compensated absences	2,575,908	-	-	2,575,908
Lease liability	1,046,350	-	-	1,046,350
Lease liability - Discrete CU		125,999	-	125,999
SBITA liability	984,808	-	-	984,808
P3 liability (only relates to operator)		-	-	-
Notes payable	-	126,996	-	126,996
Bonds payable	-	-	-	-
OPEB liability	6,059,148	-	-	6,059,148
Other long-term liabilities	-	51,375	-	51,375
Total current liabilities	<u>212,291,969</u>	<u>4,139,743</u>	<u>(1,599,416)</u>	<u>214,832,296</u>
Noncurrent Liabilities				

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Compensated absences payable	20,220,955	-		20,220,955
Lease liability	4,433,979			4,433,979
Lease liability - Discrete CU		202,853		202,853
SBITA liability	3,153,440	-		3,153,440
P3 liability (only relates to operator)				-
Notes payable	-	4,242,052		4,242,052
Bonds payable	-	-		-
OPEB liability	199,783,802	-		199,783,802
Net pension liability	281,594,962	-		281,594,962
Unearned revenues	-	-		-
Other noncurrent liabilities	-	35,218,657	(35,089,069)	129,588
Total noncurrent liabilities	<u>509,187,138</u>	<u>39,663,562</u>	<u>(35,089,069)</u>	<u>513,761,631</u>
Total Liabilities	<u>721,479,107</u>	<u>43,803,305</u>	<u>(36,688,485)</u>	<u>728,593,927</u>
Deferred inflows of resources				
Lease related deferred inflows of resources	24,701,712	-		24,701,712
P3 related (only relates to transferor)				-
Split interest agreements	-	-		-
OPEB-related deferred inflows of resources	61,425,921	-		61,425,921
Pension-related deferred inflows of resources	17,244,391	-		17,244,391
Total deferred inflows of resources	<u>103,372,024</u>	<u>-</u>	<u>-</u>	<u>103,372,024</u>
NET POSITION				
Net investment in capital assets	413,572,658	20,890,666		434,463,324
Restricted for:	-	-		-
Nonexpendable	40,370,820	126,433,750		166,804,570
Expendable	21,359,206	17,870,374		39,229,580
Unrestricted	43,386,295	(510,569)	-	42,875,726
Total net position	<u>518,688,979</u>	<u>164,684,221</u>	<u>-</u>	<u>683,373,200</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,343,540,110</u>	<u>\$ 208,487,526</u>	<u>\$ (36,688,485)</u>	<u>\$ 1,515,339,151</u>