



Statement of Net Position
For years ended June 30, 2019 and 2018

ASSETS		2019	2018
Current Assets			
Cash and cash equivalents	\$	(65,707,934)	\$ (45,318,661)
Investments		411,302,938	378,135,310
Receivables, net		58,843,738	56,474,050
Leases receivable, net		-	-
Due from other campuses		478,778	51,815
Due from Primary Government		774,611	774,518
Due from Federal Government		14,872,149	12,172,721
Inventories		1,108,337	1,073,431
Prepaid expenses and advances		4,883,675	5,967,393
Notes receivable, net		2,160,505	2,258,478
Other current assets		2,310,126	2,206,694
Total current assets		<u>431,026,923</u>	<u>413,795,749</u>
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		131,628,333	141,289,518
Investments		118,239,218	109,168,039
Receivables, net		54,216	1,320,319
Notes receivable		11,236,710	13,282,803
Other restricted assets		10,333,555	15,058,767
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		11,986,848	11,986,848
Buildings and improvements		1,168,436,162	929,774,140
Machinery and equipment		90,349,085	96,594,228
Infrastructure		11,072,001	11,813,236
Intangible assets		-	-
Construction in progress		12,254,598	7,856,566
Other noncurrent assets		-	-
Total noncurrent assets		<u>1,565,590,726</u>	<u>1,338,144,464</u>
Total Assets		<u>1,996,617,649</u>	<u>1,751,940,213</u>
Deferred outflows of resources			
Deferred amounts on debt refunding		20,493,064	21,618,437
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		33,060,248	9,846,505
Pension-related deferred outflows of resources		140,614,811	125,551,944
Total deferred outflows of resources		<u>194,168,123</u>	<u>157,016,886</u>
Total Assets and Deferred Outflow of Resources	\$	<u>2,190,785,772</u>	\$ <u>1,908,957,099</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	\$	53,168,918	\$ 47,139,975
Due to other campuses		97,223,145	90,355,972
Due to Federal Government		4,475	10,270



LOUISIANA STATE UNIVERSITY

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Amounts held in custody for others	6,036,849	6,839,620
Unearned revenues	64,096,677	64,047,441
Other current liabilities	2,310,126	2,206,694
Current portion of long-term liabilities:		
Compensated absences	2,856,410	2,965,866
Capital lease obligations	3,091,758	2,835,000
Notes payable	-	-
Bonds payable	18,563,843	18,261,851
OPEB liability	15,904,121	
Other long-term liabilities	-	-
Total current liabilities	<u>263,256,322</u>	<u>234,662,689</u>
Noncurrent Liabilities		
Compensated absences payable	34,631,456	31,900,073
Capital lease obligations	251,541,490	13,180,000
Notes payable	-	-
Bonds payable	359,128,278	377,692,122
OPEB liability	585,506,236	570,262,365
Net pension liability	718,821,100	749,702,147
Unearned revenues	-	-
Other noncurrent liabilities	594,315	643,683
Total noncurrent liabilities	<u>1,950,222,875</u>	<u>1,743,380,390</u>
Total Liabilities	<u>2,213,479,197</u>	<u>1,978,043,079</u>
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	36,788,606	29,800,174
Pension-related deferred inflows of resources	66,923,391	53,082,424
Total deferred inflows of resources	<u>103,711,997</u>	<u>82,882,598</u>
NET POSITION		
Net investment in capital assets	682,111,305	667,826,429
Restricted for:		
Nonexpendable	100,785,189	94,482,916
Expendable	224,896,639	217,630,339
Unrestricted	<u>(1,134,198,555)</u>	<u>(1,131,908,262)</u>
Total net position	<u>(126,405,422)</u>	<u>(151,968,578)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 2,190,785,772</u>	<u>\$ 1,908,957,099</u>