



LOUISIANA STATE UNIVERSITY

Statement of Net Position
For years ended June 30, 2020 and 2019

ASSETS		2020	2019
Current Assets			
Cash and cash equivalents	\$	18,345,965	\$ (65,707,934)
Investments		358,088,079	411,302,938
Receivables, net		46,706,408	58,843,738
Leases receivable, net		-	-
Due from other campuses		1,234,778	478,778
Due from Primary Government		6,602,334	774,611
Due from Federal Government		14,888,035	14,872,149
Inventories		1,191,152	1,108,337
Prepaid expenses and advances		13,049,729	4,883,675
Notes receivable, net		2,016,112	2,160,505
Other current assets		445,202	2,310,126
Total current assets		<u>462,567,794</u>	<u>431,026,923</u>
Noncurrent Assets			
Restricted Assets:			
Cash and cash Equivalents		125,218,990	131,628,333
Investments		114,029,431	118,239,218
Receivables, net		22,861	54,216
Notes receivable		9,456,732	11,236,710
Other restricted assets		10,726,523	10,333,555
Investments		-	-
Leases receivable, net		-	-
Capital assets, net:			
Land		12,696,748	11,986,848
Buildings and improvements		1,280,379,798	1,168,436,162
Machinery and equipment		82,607,027	90,349,085
Infrastructure		10,330,766	11,072,001
Intangible assets		-	-
Construction in progress		9,718,575	12,254,598
Other noncurrent assets		-	-
Total noncurrent assets		<u>1,655,187,451</u>	<u>1,565,590,726</u>
Total Assets		<u>2,117,755,245</u>	<u>1,996,617,649</u>
Deferred outflows of resources			
Deferred amounts on debt refunding		23,726,613	20,493,064
Asset retirement obligations		-	-
OPEB-related deferred outflows of resources		153,919,462	33,060,248
Pension-related deferred outflows of resources		180,930,852	140,614,811
Total deferred outflows of resources		<u>358,576,927</u>	<u>194,168,123</u>
Total Assets and Deferred Outflow of Resources	\$	<u>2,476,332,172</u>	\$ <u>2,190,785,772</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	\$	44,971,340	\$ 53,168,918
Due to other campuses		106,835,029	97,223,145
Due to Federal Government		-	4,475



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Amounts held in custody for others	7,654,484	6,036,849
Unearned revenues	74,501,676	64,096,677
Other current liabilities	445,202	2,310,126
Current portion of long-term liabilities:		
Compensated absences	2,858,218	2,856,410
Capital lease obligations	3,332,192	3,091,758
Notes payable	26,785	-
Bonds payable	18,852,020	18,563,843
OPEB liability	16,711,520	15,904,121
Other long-term liabilities	-	-
Total current liabilities	<u>276,188,466</u>	<u>263,256,322</u>
Noncurrent Liabilities		
Compensated absences payable	36,743,132	34,631,456
Capital lease obligations	335,901,570	251,541,490
Notes payable	1,598,857	-
Bonds payable	342,776,199	359,128,278
OPEB liability	706,028,452	585,506,236
Net pension liability	764,924,815	718,821,100
Unearned revenues	-	-
Other noncurrent liabilities	509,244	594,315
Total noncurrent liabilities	<u>2,188,482,269</u>	<u>1,950,222,875</u>
Total Liabilities	<u>2,464,670,735</u>	<u>2,213,479,197</u>
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	64,153,020	36,788,606
Pension-related deferred inflows of resources	52,960,036	66,923,391
Total deferred inflows of resources	<u>117,113,056</u>	<u>103,711,997</u>
NET POSITION		
Net investment in capital assets	718,602,274	682,111,305
Restricted for:		
Nonexpendable	104,230,865	100,785,189
Expendable	212,878,383	224,896,639
Unrestricted	(1,141,163,141)	(1,134,198,555)
Total net position	<u>(105,451,619)</u>	<u>(126,405,422)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 2,476,332,172</u>	<u>\$ 2,190,785,772</u>