



Statement of Net Position
For years ended June 30, 2024 and 2023

ASSETS	2024	2023
Current Assets		
Cash and cash equivalents	\$ (118,594,158)	\$ (75,940,774)
Investments	585,204,044	528,875,306
Receivables, net	100,175,455	89,803,880
Due from other campuses	1,279,380	3,024,767
Due from State Treasury	4,627,430	1,491,535
Due from Federal Government	33,252,769	38,273,023
Inventories	1,248,823	1,324,920
Prepaid expenses and advances	6,461,442	5,615,918
Notes receivable	1,247,820	1,445,090
Leases receivable	3,178,736	3,611,647
Leases receivable - Discrete component units	41,106	40,503
Other current assets	-	-
Total current assets	618,122,847	597,565,815
Noncurrent Assets		
Restricted:		
Cash and cash Equivalents	170,587,262	132,620,826
Investments	114,218,098	111,839,098
Receivables, net	1,034,825	1,345,551
Notes receivable	2,010,557	3,405,144
Other restricted assets	7,024,597	6,573,958
Investments	-	-
Leases receivable	2,772,561	5,621,714
Leases receivable - Discrete component units	891,354	932,461
Capital assets, net:		
Land	12,696,748	12,696,748
Buildings and improvements	1,254,209,311	1,267,064,363
Machinery and equipment	92,179,094	91,974,972
Infrastructure	21,808,675	8,107,063
Intangible assets	-	-
Construction in progress	33,214,510	35,143,951
Intangible right-to-use leased assets:		
Leased land	-	-
Leased building and office space	119,476,668	123,776,084
Leased machinery and equipment	-	-
Subscription-based information technology agreement	20,139,945	20,487,145
Other noncurrent assets	-	-
Total noncurrent assets	1,852,264,205	1,821,589,078
Total Assets	2,470,387,052	2,419,154,893
Deferred outflows of resources		
Deferred amounts on debt refunding	24,102,525	26,319,186
Lease related deferred outflows of resources	-	-
Asset retirement obligations	-	-
OPEB-related deferred outflows of resources	95,508,094	113,719,187
Pension-related deferred outflows of resources	203,901,276	213,425,644



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Total deferred outflows of resources	323,511,895	353,464,017
Total Assets and Deferred Outflow of Resources	\$ 2,793,898,947	\$ 2,772,618,910
LIABILITIES	2024	2023
Current Liabilities		
Accounts payable and accrued liabilities	\$ 60,417,968	\$ 56,713,004
Due to other campuses	242,659,492	278,496,775
Due to Federal Government	-	-
Amounts held in custody for others	5,253,272	6,557,950
Unearned revenues	114,730,998	100,268,720
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	3,814,563	3,948,856
Lease liability	715,779	672,087
Lease liability - discrete component units	7,127,997	7,032,445
SBITA liability	7,824,338	7,665,973
Finance purchase obligations	146,754	140,186
Notes payable	697,117	373,917
Bonds payable	20,459,228	20,660,996
OPEB liability	14,835,461	14,917,768
Other long-term liabilities	-	-
Total current liabilities	478,682,967	497,448,677
Noncurrent Liabilities		
Compensated absences payable	41,349,368	37,770,242
Lease liability	25,844,402	21,994,420
Lease liability - discrete component units	88,144,951	95,272,948
SBITA liability	9,765,270	11,415,823
Finance purchase obligations	411,098,828	411,245,582
Notes payable	2,341,643	2,727,087
Bonds payable	271,192,750	291,651,979
OPEB liability	480,368,758	470,238,506
Net pension liability	687,173,168	736,773,322
Unearned revenues	-	-
Other noncurrent liabilities	255,824	263,520
Total noncurrent liabilities	2,017,534,962	2,079,353,429
Total Liabilities	2,496,217,929	2,576,802,106
Deferred inflows of resources		
Lease related deferred inflows of resources	6,773,559	10,122,218
Split interest agreements	-	-
OPEB-related deferred inflows of resources	165,461,542	191,596,198
Pension-related deferred inflows of resources	24,959,799	12,828,383
Total deferred inflows of resources	197,194,900	214,546,799

NET POSITION



LOUISIANA STATE UNIVERSITY

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Net investment in capital assets	735,507,179	717,817,073
Restricted for:		
Nonexpendable	86,859,388	85,019,388
Expendable	201,635,530	187,750,094
Unrestricted	<u>(923,515,979)</u>	<u>(1,009,316,550)</u>
Total net position	<u><u>100,486,118</u></u>	<u><u>(18,729,995)</u></u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 2,793,898,947</u></u>	<u><u>\$ 2,772,618,910</u></u>