

Statement of Net Position
For years ended June 30, 2018 and 2017

ASSETS	2018	2017
Current Assets		
Cash and cash equivalents	$ 5,142,333	$ 6,701,547
Investments	-	-
Receivables, net	1,469,448	2,649,006
Leases receivable, net	-	-
Due from other campuses	-	-
Due from Primary Government	8,418	8,617
Due from Federal Government	2,040,837	3,457,111
Inventories	135,425	153,116
Prepaid expenses and advances	-	-
Notes receivable, net	-	-
Other current assets	-	-
Total current assets	8,796,461	12,969,397
Noncurrent Assets		
Restricted Assets:		
Cash and cash Equivalents	5,437,220	5,493,070
Investments	6,851,630	6,872,040
Receivables, net	-	-
Notes receivable	-	-
Other restricted assets	-	-
Investments	-	-
Leases receivable, net	-	-
Capital assets, net:		
Land	-	-
Buildings and improvements	91,871,979	95,355,841
Machinery and equipment	4,733,224	4,898,379
Infrastructure	-	-
Intangible assets	-	-
Construction in progress	-	-
Other noncurrent assets	-	-
Total noncurrent assets	108,894,053	112,619,330
Total Assets	117,690,514	125,588,727
Deferred outflows of resources		
Deferred amounts on debt refunding	-	-
OPEB-related deferred outflows of resources	105,862	-
Pension-related deferred outflows of resources	9,228,577	10,400,833
Total deferred outflows of resources	9,334,439	10,400,833
Total Assets and Deferred Outflow of Resources	**$ 127,024,953**	**$ 135,989,560**

PENNINGTON BIOMEDICAL RESEARCH CENTER
LSU

Statement of Net Position
For years ended June 30, 2018 and 2017

LIABILITIES	2018	2017
Current Liabilities		
Accounts payable and accrued liabilities	$ 533,816	$ 371,589
Due to other campuses	-	-
Due to Federal Government	-	-
Amounts held in custody for others	-	-
Unearned revenues	898,929	2,151,481
Other current liabilities	-	-
Current portion of long-term liabilities:		
Compensated absences	216,032	260,967
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
Other long-term liabilities	-	-
Total current liabilities	1,648,777	2,784,037
Noncurrent Liabilities		
Compensated absences payable	3,185,287	3,020,121
Capital lease obligations	-	-
Notes payable	-	-
Bonds payable	-	-
OPEB liability	21,170,065	24,553,435
Net pension liability	53,045,989	57,385,616
Unearned revenues	-	-
Other noncurrent liabilities	9,836	2,536
Total noncurrent liabilities	77,411,177	84,961,708
Total Liabilities	79,059,954	87,745,745
Deferred inflows of resources		
Split interest agreements	-	-
OPEB-related deferred inflows of resources	1,297,909	-
Pension-related deferred inflows of resources	7,035,723	7,346,577
Total deferred inflows of resources	8,333,632	7,346,577
NET POSITION		
Net investment in capital assets	96,605,203	100,254,220
Restricted for:		
Nonexpendable	5,964,178	5,870,270
Expendable	8,967,843	11,307,172
Unrestricted	(71,905,857)	(76,534,424)
Total net position	39,631,367	40,897,238.29
Total liabilities, deferred inflows of resources, and net position	$ 127,024,953	$ 135,989,560