

LSU HEALTH SCIENCES CENTER

EXHIBIT A

BALANCE SHEET  
JUNE 30, 2001

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
<b>ASSETS</b>					
Cash and cash equivalents....	\$ 134,129,818	\$ 47,900,513	\$ 4,915,208	\$ 73,723,510	\$ 126,539,231
Investments.....	66,806,819	--	237,300	13,148,885	13,386,185
Accrued interest.....	422,607	--	852	90,843	91,695
Accounts receivable.....	143,664,657	56,984,885	1,615,601	84,884,479	143,484,965
Notes receivable.....	12,325,958	--	--	--	--
Due from State Treasury.....	1,157,994	--	--	--	--
Due from other campuses.....	31,191,323	28,356,087	--	--	28,356,087
Due from other funds.....	29,134,233	--	--	29,134,233	29,134,233
Deferred charges and prepaid expenses.....	1,155,047	915,829	17,843	221,375	1,155,047
Inventories.....	30,249,245	27,200,900	3,048,345	--	30,249,245
Institutional plant--					
Land and improvements.....	46,027,698	--	--	--	--
Buildings.....	525,475,304	--	--	--	--
Equipment.....	375,559,127	--	--	--	--
Library books.....	26,484,991	--	--	--	--
Assets under capital leases..	14,892,801	--	--	--	--
<b>Total Assets.....</b>	<b>\$1,438,677,622</b>	<b>\$ 161,358,214</b>	<b>\$9,835,149</b>	<b>\$ 201,203,325</b>	<b>\$ 372,396,688</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities--</b>					
Accounts payable.....	\$ 129,665,861	\$ 127,563,208	\$ 2,225,037	\$ (244,214)	\$ 129,544,031
Accrued payrolls and other liabilities.....	16,302,567	11,476,590	214,166	4,611,811	16,302,567
Compensated absences.....	65,313,339	50,315,428	410,065	14,587,846	65,313,339
Due to State Treasury.....	68,978,547	68,978,547	--	--	68,978,547
Due to other funds.....	29,134,233	26,954,197	852	--	26,955,049
Deposits held for others.....	834,062	76,541	209,278	--	285,819
Deferred revenues.....	3,039,455	3,006,883	32,572	--	3,039,455
Notes payable.....	7,148,814	--	--	--	--
Bonds payable.....	15,710,000	--	--	--	--
Obligations under capital leases.....	10,621,644	--	--	--	--
<b>Total Liabilities.....</b>	<b>346,748,522</b>	<b>288,371,394</b>	<b>3,091,970</b>	<b>18,955,443</b>	<b>310,418,807</b>
<b>Fund balances--</b>					
Net investment in plant.....	954,959,463	--	--	--	--
Reserved for inventories.....	27,200,900	27,200,900	--	--	27,200,900
Reserved for encumbrances....	11,634,535	--	335,042	9,175,542	9,510,584
Current operations-					
Unrestricted.....	(84,817,744)	(84,817,744)	--	--	(84,817,744)
Amount expected to be financed in future years...	(69,396,336)	(69,396,336)	--	--	(69,396,336)
Current operations-restricted	179,480,477	--	6,408,137	173,072,340	179,480,477
Noncurrent operations--					
Restricted.....	32,414,364	--	--	--	--
Endowed.....	40,453,441	--	--	--	--
<b>Total Fund Balances.....</b>	<b>1,091,929,100</b>	<b>(127,013,180)</b>	<b>6,743,179</b>	<b>182,247,882</b>	<b>61,977,881</b>
<b>Total Liabilities and Fund Balances.....</b>	<b>\$1,438,677,622</b>	<b>\$ 161,358,214</b>	<b>\$9,835,149</b>	<b>\$ 201,203,325</b>	<b>\$ 372,396,688</b>

Student Loan Funds	Endowment Funds	PLANT FUNDS				Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	
\$ 1,296,831	\$ 882,212	\$ 2,747,164	\$2,462,106	\$ --	\$ --	\$202,274
19,049	38,107,654	14,593,888	354,318	--	--	345,725
69	328,495	1,074	1,274	--	--	--
(308)	--	180,000	--	--	--	--
12,325,958	--	--	--	--	--	--
--	--	1,157,994	--	--	--	--
--	2,835,236	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	46,027,698	--
--	--	--	--	--	525,475,304	--
--	--	--	--	--	375,559,127	--
--	--	--	--	--	26,484,991	--
--	--	--	--	--	14,892,801	--
<u>\$13,641,599</u>	<u>\$42,153,597</u>	<u>\$18,680,120</u>	<u>\$2,817,698</u>	<u>\$ --</u>	<u>\$988,439,921</u>	<u>\$547,999</u>
\$ --	\$ --	\$ 121,000	\$ 830	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
69	1,700,156	477,685	1,274	--	--	--
244	--	--	--	--	--	547,999
--	--	--	--	--	--	--
--	--	--	--	--	7,148,814	--
--	--	--	--	--	15,710,000	--
--	--	--	--	--	10,621,644	--
<u>313</u>	<u>1,700,156</u>	<u>598,685</u>	<u>2,104</u>	<u>--</u>	<u>33,480,458</u>	<u>547,999</u>
--	--	--	--	--	954,959,463	--
--	--	--	--	--	--	--
--	--	2,083,264	40,687	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
13,641,286	--	15,998,171	2,774,907	--	--	--
--	40,453,441	--	--	--	--	--
<u>13,641,286</u>	<u>40,453,441</u>	<u>18,081,435</u>	<u>2,815,594</u>	<u>--</u>	<u>954,959,463</u>	<u>--</u>
<u>\$13,641,599</u>	<u>\$42,153,597</u>	<u>\$18,680,120</u>	<u>\$2,817,698</u>	<u>\$ --</u>	<u>\$988,439,921</u>	<u>\$547,999</u>