

LSU HEALTH SCIENCES CENTER  
 CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2001

|  | CURRENT FUNDS         |                          |                      |
|--|-----------------------|--------------------------|----------------------|
|  | Unrestricted          | Auxiliary<br>Enterprises | Restricted           |
| <b>REVENUES AND OTHER ADDITIONS</b>                    |                       |                          |                      |
| Unrestricted current fund revenues . . . . .           | \$124,132,893         | \$ --                    | \$ --                |
| Tuition and fees -- restricted . . . . .               | --                    | --                       | 721,124              |
| State appropriations - restricted . . . . .            | --                    | --                       | --                   |
| State Facility Planning and Control . . . . .          | --                    | --                       | --                   |
| Government grants and contracts --                     |                       |                          |                      |
| Federal . . . . .                                      | --                    | --                       | 36,034,191           |
| State . . . . .  | --                    | --                       | 12,324,680           |
| Local . . . . .  | --                    | --                       | 1,963,957            |
| Private grants and contracts . . . . .                 | --                    | --                       | 65,433,514           |
| Gifts . . . . .  | --                    | --                       | --                   |
| Sales and services of educational departments          | --                    | --                       | 135,914,709          |
| Investment income -- restricted . . . . .              | --                    | --                       | 4,285,398            |
| State funded endowments . . . . .                      | --                    | --                       | --                   |
| Endowment income . . . . .                             | --                    | --                       | 540,736              |
| Hospital income . . . . .                              | 772,381,486           | --                       | 214,789,807          |
| Auxiliary enterprise revenues . . . . .                | --                    | 32,885,984               | --                   |
| Interest on loans receivable . . . . .                 | --                    | --                       | --                   |
| Retirement of indebtedness . . . . .                   | --                    | --                       | --                   |
| Additions to plant facilities from --                  |                       |                          |                      |
| Current funds . . . . .                                | --                    | --                       | --                   |
| Plant funds . . . . .                                  | --                    | --                       | --                   |
| Gifts . . . . .  | --                    | --                       | --                   |
| Addition of equipment under capital leases . . . . .   | --                    | --                       | --                   |
| Reduction of capital lease obligations . . . . .       | --                    | --                       | --                   |
| Other sources . . . . .                                | --                    | --                       | 12,715,239           |
| Other changes - net . . . . .                          | (25,944,383)          | --                       | 25,944,383           |
| Total Revenues and Other Additions . . . . .           | <u>870,569,996</u>    | <u>32,885,984</u>        | <u>510,667,738</u>   |
| <b>EXPENDITURES AND OTHER DEDUCTIONS</b>               |                       |                          |                      |
| Educational and general expenditures . . . . .         | 124,052,360           | --                       | 253,315,491          |
| Hospital . . . . .                                     | 779,011,175           | --                       | 243,398,064          |
| Auxiliary enterprise expenditures . . . . .            | --                    | 30,879,128               | --                   |
| Auxiliary equipment purchases . . . . .                | --                    | 328,584                  | --                   |
| Expended for plant facilities . . . . .                | --                    | --                       | --                   |
| Indirect costs recovered . . . . .                     | --                    | --                       | 11,128,699           |
| Loan cancellations and write-offs . . . . .            | --                    | --                       | --                   |
| Retirement of indebtedness . . . . .                   | --                    | --                       | --                   |
| Interest on indebtedness . . . . .                     | --                    | --                       | --                   |
| Refunded to grantors . . . . .                         | --                    | --                       | --                   |
| Disposal of plant facilities . . . . .                 | --                    | --                       | --                   |
| Addition to capital lease obligations . . . . .        | --                    | --                       | --                   |
| Interagency transfers . . . . .                        | --                    | --                       | 9,905,788            |
| Compensated absences . . . . .                         | 1,855,197             | 23,591                   | 759,729              |
| Other . . . . .  | --                    | --                       | --                   |
| Total Expenditures and Other Deductions . . . . .      | <u>904,918,732</u>    | <u>31,231,303</u>        | <u>518,507,771</u>   |
| <b>TRANSFERS AMONG FUNDS -- ADDITIONS/(DEDUCTIONS)</b> |                       |                          |                      |
| Mandatory for --                                       |                       |                          |                      |
| Principal and interest . . . . .                       | --                    | (101,905)                | --                   |
| Loan fund matching grants . . . . .                    | (20,171)              | --                       | (13,911)             |
| Other . . . . .  | --                    | --                       | --                   |
| Nonmandatory for --                                    |                       |                          |                      |
| Capital improvements . . . . .                         | (40,761)              | (263,660)                | (707,927)            |
| Renewals and replacements . . . . .                    | --                    | (396,270)                | --                   |
| Other . . . . .  | --                    | 356,000                  | (31,166)             |
| Total Transfers Among Funds . . . . .                  | <u>(60,932)</u>       | <u>(405,835)</u>         | <u>(753,004)</u>     |
| Inventory increase/(decrease) . . . . .                | (928,058)             | --                       | --                   |
| Net increase/(decrease) for the year . . . . .         | <u>(35,337,726)</u>   | <u>1,248,846</u>         | <u>(8,593,037)</u>   |
| Fund balances at July 1, 2000, restated . . . . .      | (39,905,466)          | 4,416,528                | 184,348,987          |
| Fund balances at June 30, 2001 . . . . .               | <u>(\$75,243,192)</u> | <u>\$5,665,374</u>       | <u>\$175,755,950</u> |

| Student<br>Loan<br>Funds | Endowment<br>Funds | PLANT FUNDS  |                                 |                                  |                               |
|--------------------------|--------------------|--------------|---------------------------------|----------------------------------|-------------------------------|
|                          |                    | Unexpended   | Renewals<br>and<br>Replacements | Retirement<br>of<br>Indebtedness | Net<br>Investment<br>in Plant |
| \$ --                    | \$ --              | \$ --        | \$ --                           | \$ --                            | \$ --                         |
| --                       | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | 16,661,928   | --                              | --                               | --                            |
| 102,245                  | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| 75                       | 8,300,000          | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| 77,361                   | --                 | 612,069      | 84,646                          | --                               | --                            |
| --                       | 1,680,000          | --           | --                              | --                               | --                            |
| --                       | 1,312,247          | --           | --                              | --                               | --                            |
| --                       | (173,608)          | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| 252,613                  | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | 1,791,536                     |
| --                       | --                 | --           | --                              | --                               | 22,216,650                    |
| --                       | --                 | --           | --                              | --                               | 41,879,208                    |
| --                       | --                 | --           | --                              | --                               | 5,201,061                     |
| --                       | --                 | --           | --                              | --                               | 1,534,062                     |
| --                       | --                 | --           | --                              | --                               | --                            |
| 12,223                   | --                 | 15,910,000   | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| 444,517                  | 11,118,639         | 33,183,997   | 84,646                          | --                               | 72,622,517                    |
| --                       | --                 | --           | --                              | --                               | --                            |
| 2,688                    | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | 18,118                          | --                               | --                            |
| --                       | --                 | 19,429,086   | 24,640                          | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| (500)                    | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | 47,996                           | --                            |
| --                       | --                 | --           | --                              | 377,540                          | --                            |
| 266,209                  | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | 35,282,564                    |
| --                       | --                 | --           | --                              | --                               | 1,573,702                     |
| --                       | --                 | 400,000      | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| 11,888                   | --                 | --           | --                              | --                               | 15,910,000                    |
| 280,285                  | --                 | 19,829,086   | 42,758                          | 425,536                          | 52,766,266                    |
| --                       | --                 | (323,631)    | --                              | 425,536                          | --                            |
| 34,082                   | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| --                       | --                 | 1,020,025    | (7,677)                         | --                               | --                            |
| --                       | --                 | --           | 396,270                         | --                               | --                            |
| 32,166                   | --                 | --           | --                              | (357,000)                        | --                            |
| 66,248                   | --                 | 696,394      | 388,593                         | 68,536                           | --                            |
| --                       | --                 | --           | --                              | --                               | --                            |
| 230,480                  | 11,118,639         | 14,051,305   | 430,481                         | (357,000)                        | 19,856,251                    |
| 13,094,328               | 23,278,911         | 8,674,268    | 2,449,411                       | 357,000                          | 922,901,629                   |
| \$13,324,808             | \$34,397,550       | \$22,725,573 | \$2,879,892                     | --                               | \$942,757,880                 |