

LSU HEALTH SCIENCES CENTER

EXHIBIT A

BALANCE SHEET  
JUNE 30, 1999

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
<b>ASSETS</b>					
Cash and cash equivalents....	\$ 77,653,092	\$ 61,222,244	\$ 2,024,933	\$ 6,130,120	\$ 69,377,297
Investments.....	57,779,212	--	1,104,087	28,741,555	29,845,642
Accrued interest.....	473,696	--	15,785	315,792	331,577
Accounts receivable.....	228,409,165	146,652,317	1,142,604	80,599,348	228,394,269
Notes receivable.....	11,426,376	--	--	--	--
Due from State Treasury.....	928,967	928,967	--	--	928,967
Due from other campuses.....	78,312,803	76,053,002	--	--	76,053,002
Due from other funds.....	90,067,249	--	--	90,067,249	90,067,249
Deferred charges and prepaid expenses.....	1,614,818	1,392,311	230	222,277	1,614,818
Inventories.....	33,251,011	30,351,175	2,899,836	--	33,251,011
Institutional plant--					
Land and improvements.....	43,543,829	--	--	--	--
Buildings.....	485,522,064	--	--	--	--
Equipment.....	368,623,779	--	--	--	--
Library books.....	23,670,214	--	--	--	--
Assets under capital leases..	7,051,582	--	--	--	--
<b>Total Assets.....</b>	<b>\$ 1,508,327,857</b>	<b>\$ 316,600,016</b>	<b>\$ 7,187,475</b>	<b>\$ 206,076,341</b>	<b>\$ 529,863,832</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities--</b>					
Accounts payable.....	\$ 63,689,402	\$ 61,331,057	\$ 1,950,740	\$ 313,087	\$ 63,594,884
Accrued payrolls and other liabilities.....	30,266,900	22,049,079	242,285	7,975,536	30,266,900
Due to State Treasury.....	86,295,129	86,295,129	--	--	86,295,129
Due to other campuses.....	530,036	530,036	--	--	530,036
Due to other funds.....	90,067,249	88,496,958	15,785	--	88,512,743
Deposits held for others.....	823,378	77,932	200,391	--	278,323
Deferred revenues.....	20,331,583	20,289,202	24,773	13,048	20,327,023
Notes payable.....	1,253,208	--	--	--	--
Bonds payable.....	400,000	--	--	--	--
Obligations under capital leases.....	3,594,597	--	--	--	--
Other liabilities.....	353,908	17,396	--	336,512	353,908
<b>Total Liabilities.....</b>	<b>297,605,390</b>	<b>279,086,789</b>	<b>2,433,974</b>	<b>8,638,183</b>	<b>290,158,946</b>
<b>Fund balances--</b>					
Net investment in plant.....	923,163,663	--	--	--	--
Reserved for debt service....	357,000	--	--	--	--
Reserved for inventories.....	30,357,151	30,351,175	--	--	30,351,175
Reserved for encumbrances....	8,041,286	--	402,235	7,093,356	7,495,591
Current operations-					
unrestricted.....	7,162,052	7,162,052	--	--	7,162,052
Current operations-restricted	194,696,068	--	4,351,266	190,344,802	194,696,068
Noncurrent operations--					
Restricted.....	23,666,336	--	--	--	--
Endowed.....	23,278,911	--	--	--	--
<b>Total Fund Balances.....</b>	<b>1,210,722,467</b>	<b>37,513,227</b>	<b>4,753,501</b>	<b>197,438,158</b>	<b>239,704,886</b>
<b>Total Liabilities and     Fund Balances.....</b>	<b>\$ 1,508,327,857</b>	<b>\$ 316,600,016</b>	<b>\$ 7,187,475</b>	<b>\$ 206,076,341</b>	<b>\$ 529,863,832</b>

Student Loan Funds	Endowment Funds	PLANT FUNDS			Net Investment in Plant	Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness		
\$ 1,598,049	\$ 1,435,275	\$ 3,300,091	\$ 1,790,439	\$ --	\$ --	\$ 151,941
82,061	20,701,246	5,739,263	658,972	357,000	--	395,028
1,173	49,471	82,054	9,421	--	--	--
--	14,896	--	--	--	--	--
11,426,376	--	--	--	--	--	--
--	--	--	--	--	--	--
--	2,259,801	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	43,543,829	--
--	--	--	--	--	485,522,064	--
--	--	--	--	--	368,623,779	--
--	--	--	--	--	23,670,214	--
--	--	--	--	--	7,051,582	--
<u>\$ 13,107,659</u>	<u>\$ 24,460,689</u>	<u>\$ 9,121,408</u>	<u>\$ 2,458,832</u>	<u>\$ 357,000</u>	<u>\$ 928,411,468</u>	<u>\$ 546,969</u>
\$ 9,012	\$ --	\$ 85,006	\$ --	\$ --	\$ --	\$ 500
--	--	--	--	--	--	--
--	--	--	--	--	--	--
1,173	1,181,778	362,134	9,421	--	--	--
3,146	--	--	--	--	--	541,909
--	--	--	--	--	--	4,560
--	--	--	--	--	1,253,208	--
--	--	--	--	--	400,000	--
--	--	--	--	--	3,594,597	--
--	--	--	--	--	--	--
<u>13,331</u>	<u>1,181,778</u>	<u>447,140</u>	<u>9,421</u>	<u>--</u>	<u>5,247,805</u>	<u>546,969</u>
--	--	--	--	--	923,163,663	--
--	--	--	--	357,000	--	--
--	--	--	5,976	--	--	--
--	--	545,695	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
13,094,328	--	8,128,573	2,443,435	--	--	--
--	23,278,911	--	--	--	--	--
<u>13,094,328</u>	<u>23,278,911</u>	<u>8,674,268</u>	<u>2,449,411</u>	<u>357,000</u>	<u>923,163,663</u>	<u>--</u>
<u>\$ 13,107,659</u>	<u>\$ 24,460,689</u>	<u>\$ 9,121,408</u>	<u>\$ 2,458,832</u>	<u>\$ 357,000</u>	<u>\$ 928,411,468</u>	<u>\$ 546,969</u>