

EXHIBIT A

LSU AGRICULTURAL CENTER

BALANCE SHEET
June 30, 2000

ASSETS	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
Cash and cash equivalents.	\$8,713,930	\$639,280	\$ --	\$6,885,793	\$7,525,073
Investments.	708,985	--	--	48,658	48,658
Accounts receivable.	4,624,664	151,540	--	4,470,124	4,621,664
Due from State Treasury.	823,702	--	--	--	--
Deferred charges and prepaid expens	87,269	6,019	--	81,250	87,269
Inventories.	3,175,486	3,175,486	--	--	3,175,486
Institutional plant-					
Land and improvements	3,499,109	--	--	--	--
Buildings	17,274,525	--	--	--	--
Equipment	61,043,085	--	--	--	--
Total Assets.	\$99,950,755	\$3,972,325	\$ --	\$11,485,825	\$15,458,150
LIABILITIES AND FUND BALANCES					
Liabilities-					
Accounts payable	\$152,589	\$100,078	\$ --	\$43,436	\$143,514
Accrued payrolls and other liabili	912,302	681,987	--	230,315	912,302
Compensated absences.	7,954,437	7,907,479	--	46,958	7,954,437
Deposits held for others	35,631	1,898	--	--	1,898
Deferred revenues	54,617	12,876	--	41,741	54,617
Total Liabilities.	9,109,576	8,704,318	--	362,450	9,066,768
Fund balances-					
Net investment in plant	81,816,719	--	--	--	--
Reserved for inventories.	3,175,486	3,175,486	--	--	3,175,486
Reserved for encumbrances	1,064,276	--	--	696,639	696,639
Amount expected to be financed in future years	(7,907,479)	(7,907,479)	--	--	(7,907,479)
Current operations - restricted	10,426,736	--	--	10,426,736	10,426,736
Noncurrent operations -					
Restricted	1,605,114	--	--	--	--
Endowment.	660,327	--	--	--	--
Total Fund Balances.	90,841,179	(4,731,993)	--	11,123,375	6,391,382
Total Liabilities and Fund Bal	\$99,950,755	\$3,972,325	\$ --	\$11,485,825	\$15,458,150

Student Loan Funds	Endowment Funds	PLANT FUNDS				Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	
\$ --	\$ --	\$1,155,124	\$ --	\$ --	\$ --	\$33,733
--	660,327	--	--	--	--	--
--	--	3,000	--	--	--	--
--	--	823,702	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	3,499,109	--
--	--	--	--	--	17,274,525	--
--	--	--	--	--	61,043,085	--
<u>\$ --</u>	<u>\$660,327</u>	<u>\$1,981,826</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$81,816,719</u>	<u>\$33,733</u>
\$ --	\$ --	\$9,075	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	33,733
--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>9,075</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>33,733</u>
--	--	--	--	--	81,816,719	--
--	--	--	--	--	--	--
--	--	367,637	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	1,605,114	--	--	--	--
--	660,327	--	--	--	--	--
<u>--</u>	<u>660,327</u>	<u>1,972,751</u>	<u>--</u>	<u>--</u>	<u>81,816,719</u>	<u>--</u>
<u>\$ --</u>	<u>\$660,327</u>	<u>\$1,981,826</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$81,816,719</u>	<u>\$33,733</u>