

EXHIBIT A

LSU AND A & M COLLEGE

BALANCE SHEET
JUNE 30, 1999

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
ASSETS					
Cash and cash equivalents	\$49,248,542	\$1,203,005	\$11,493,486	\$19,018,938	\$31,715,429
Investments	125,011,893	81,000,000	1,123,741	2,114,717	84,238,458
Accrued interest	218,804	18,825	60,936	135,969	215,730
Accounts receivable	31,749,224	7,984,191	5,151,182	18,539,722	31,675,095
Notes receivable	13,024,047	--	--	--	--
Due from State Treasury	600,983	--	--	--	--
Due from other campuses	8,653	8,653	--	--	8,653
Deferred charges and prepaid expenses . .	4,534,105	1,286,493	1,730,142	1,517,470	4,534,105
Inventories	5,611,794	180,133	5,431,661	--	5,611,794
Other assets	1,435,672	--	--	--	--
Institutional plant-					
Land and improvements	27,316,321	--	--	--	--
Buildings	413,524,631	--	--	--	--
Equipment	226,494,375	--	--	--	--
Library books	79,910,607	--	--	--	--
Total Assets	<u>\$978,689,651</u>	<u>\$91,681,300</u>	<u>\$24,991,148</u>	<u>\$41,326,816</u>	<u>\$157,999,264</u>
LIABILITIES AND FUND BALANCES					
Liabilities-					
Accounts payable	\$6,888,798	\$4,617,830	\$1,821,106	\$249,960	\$6,688,896
Accrued payrolls and other liabilities . .	3,705,733	2,859,931	480,255	365,547	3,705,733
Due to other campuses	78,312,803	76,053,002	--	--	76,053,002
Deposits held for others	1,890,788	785,033	721,032	--	1,506,065
Deferred revenues	18,735,368	7,185,371	11,065,092	484,905	18,735,368
Notes payable	26,036,613	--	--	--	--
Contracts payable	2,477,365	--	--	--	--
Bonds payable	69,186,000	--	--	--	--
Total Liabilities	<u>207,233,468</u>	<u>91,501,167</u>	<u>14,087,485</u>	<u>1,100,412</u>	<u>106,689,064</u>
Fund balances-					
Net investment in plant	649,545,956	--	--	--	--
Reserved for debt service	6,932,813	--	--	--	--
Reserved for inventories	180,133	180,133	--	--	180,133
Reserved for encumbrances	6,111,626	--	1,594,619	3,139,623	4,734,242
Current operations - restricted	46,395,825	--	9,309,044	37,086,781	46,395,825
Noncurrent operations -					
Restricted	33,435,220	--	--	--	--
Endowment	25,121,788	--	--	--	--
Term endowment	875,071	--	--	--	--
Quasi-endowment - restricted	2,857,751	--	--	--	--
Total Fund Balances	<u>771,456,183</u>	<u>180,133</u>	<u>10,903,663</u>	<u>40,226,404</u>	<u>51,310,200</u>
Total Liabilities and Fund Balances	<u>\$978,689,651</u>	<u>\$91,681,300</u>	<u>\$24,991,148</u>	<u>\$41,326,816</u>	<u>\$157,999,264</u>

Student Loan Funds	Endowment Funds	PLANT FUNDS				Net Investment in Plant	Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness			
\$1,512,080	\$5,112,701	\$6,115,750	\$4,558,664	\$1,890	\$ --	\$232,028	
--	24,566,038	9,877,457	--	6,329,940	--	--	
--	--	3,074	--	--	--	--	
--	--	73,710	--	--	--	419	
13,024,047	--	--	--	--	--	--	
--	--	--	--	600,983	--	--	
--	--	--	--	--	--	--	
--	--	--	--	--	--	--	
--	--	--	--	--	--	--	
--	1,435,672	--	--	--	--	--	
--	--	--	--	--	27,316,321	--	
--	--	--	--	--	413,524,631	--	
--	--	--	--	--	226,494,375	--	
--	--	--	--	--	79,910,607	--	
<u>\$14,536,127</u>	<u>\$31,114,411</u>	<u>\$16,069,991</u>	<u>\$4,558,664</u>	<u>\$6,932,813</u>	<u>\$747,245,934</u>	<u>\$232,447</u>	
\$360	\$ --	\$189,700	\$8,436	\$ --	\$ --	\$1,406	
--	--	--	--	--	--	--	
--	2,259,801	--	--	--	--	--	
153,682	--	--	--	--	--	231,041	
--	--	--	--	--	--	--	
--	--	--	--	--	26,036,613	--	
--	--	--	--	--	2,477,365	--	
--	--	--	--	--	69,186,000	--	
<u>154,042</u>	<u>2,259,801</u>	<u>189,700</u>	<u>8,436</u>	<u>--</u>	<u>97,699,978</u>	<u>232,447</u>	
--	--	--	--	--	649,545,956	--	
--	--	--	--	6,932,813	--	--	
--	--	--	--	--	--	--	
--	--	1,278,499	98,885	--	--	--	
--	--	--	--	--	--	--	
14,382,085	--	14,601,792	4,451,343	--	--	--	
--	25,121,788	--	--	--	--	--	
--	875,071	--	--	--	--	--	
--	2,857,751	--	--	--	--	--	
<u>14,382,085</u>	<u>28,854,610</u>	<u>15,880,291</u>	<u>4,550,228</u>	<u>6,932,813</u>	<u>649,545,956</u>	<u>--</u>	
<u>\$14,536,127</u>	<u>\$31,114,411</u>	<u>\$16,069,991</u>	<u>\$4,558,664</u>	<u>\$6,932,813</u>	<u>\$747,245,934</u>	<u>\$232,447</u>	