

EXHIBIT A

LSU AND A & M COLLEGE

BALANCE SHEET
June 30, 2000

CURRENT FUNDS

ASSETS	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
Cash and cash equivalents.	\$47,009,243	\$ --	\$14,406,462	\$13,220,328	\$27,626,790
Investments.	140,928,872	73,467,700	--	2,148,495	75,616,195
Accrued interest	124,849	32,231	27,150	65,468	124,849
Accounts receivable.	35,156,953	8,863,795	7,191,687	19,001,436	35,056,918
Notes receivable	13,523,013	--	--	--	--
Due from State Treasury.	1,054,410	--	--	--	--
Due from other campuses.	8,960	8,960	--	--	8,960
Due from other funds	8,111,399	--	1,124,213	6,987,186	8,111,399
Deferred charges and prepaid expenses.	5,404,493	1,173,476	2,118,398	2,112,619	5,404,493
Inventories.	2,963,313	227,345	2,735,968	--	2,963,313
Other assets	1,432,358	--	--	--	--
Institutional plant-					
Land and improvements	28,494,860	--	--	--	--
Buildings	437,386,357	--	--	--	--
Equipment	238,945,123	--	--	--	--
Library books	84,102,105	--	--	--	--
Total Assets.	<u>\$1,044,646,308</u>	<u>\$83,773,507</u>	<u>\$27,603,878</u>	<u>\$43,535,532</u>	<u>\$154,912,917</u>
LIABILITIES AND FUND BALANCES					
Liabilities-					
Accounts payable	\$5,616,099	\$3,206,311	\$1,973,390	\$298,413	\$5,478,114
Accrued payrolls and other liabilities	4,500,168	3,412,263	592,007	495,898	4,500,168
Compensated absences.	19,212,101	16,668,954	2,092,687	450,460	19,212,101
Due to State Treasury	1,210	1,210	--	--	1,210
Due to other campuses	63,255,735	60,949,334	--	--	60,949,334
Due to other funds.	8,111,399	6,987,186	--	--	6,987,186
Deposits held for others	2,388,544	1,173,056	784,015	--	1,957,071
Deferred revenues	20,305,582	7,816,802	11,980,837	507,943	20,305,582
Notes payable	22,075,959	--	--	--	--
Contracts payable	1,962,201	--	--	--	--
Bonds payable	90,206,000	--	--	--	--
Total Liabilities	<u>237,634,998</u>	<u>100,215,116</u>	<u>17,422,936</u>	<u>1,752,714</u>	<u>119,390,766</u>
Fund balances-					
Net investment in plant	674,684,285	--	--	--	--
Reserved for debt service	10,538,494	--	--	--	--
Reserved for inventories	227,345	227,345	--	--	227,345
Reserved for encumbrances	9,982,383	--	2,493,678	3,723,269	6,216,947
Amount expected to be financed in future years	(16,668,954)	(16,668,954)	--	--	(16,668,954)
Current operations - restricted . . .	45,746,813	--	7,687,264	38,059,549	45,746,813
Noncurrent operations -					
Restricted.	50,667,078	--	--	--	--
Endowment.	27,930,707	--	--	--	--
Term endowment	1,020,408	--	--	--	--
Quasi-endowment - restricted . . .	2,882,751	--	--	--	--
Total Fund Balances	<u>807,011,310</u>	<u>(16,441,609)</u>	<u>10,180,942</u>	<u>41,782,818</u>	<u>35,522,151</u>
Total Liabilities and Fund Balance	<u>\$1,044,646,308</u>	<u>\$83,773,507</u>	<u>\$27,603,878</u>	<u>\$43,535,532</u>	<u>\$154,912,917</u>

EXHIBIT A

PLANT FUNDS						
Student Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	Agency Funds
\$1,334,590	\$5,372,024	\$7,364,158	\$4,978,442	\$99,007	\$ --	\$234,232
--	27,335,885	27,014,075	--	10,962,717	--	--
--	--	--	--	--	--	--
10,868	--	73,710	581	--	--	14,876
13,523,013	--	--	--	--	--	--
--	--	453,427	--	600,983	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	1,432,358	--	--	--	--	--
--	--	--	--	--	28,494,860	--
--	--	--	--	--	437,386,357	--
--	--	--	--	--	238,945,123	--
--	--	--	--	--	84,102,105	--
<u>\$14,868,471</u>	<u>\$34,140,267</u>	<u>\$34,905,370</u>	<u>\$4,979,023</u>	<u>\$11,662,707</u>	<u>\$788,928,445</u>	<u>\$249,108</u>
\$ --	\$ --	\$137,985	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	2,306,401	--	--	--	--	--
--	--	--	--	1,124,213	--	--
182,365	--	--	--	--	--	249,108
--	--	--	--	--	--	--
--	--	--	--	--	22,075,959	--
--	--	--	--	--	1,962,201	--
--	--	--	--	--	90,206,000	--
<u>182,365</u>	<u>2,306,401</u>	<u>137,985</u>	<u>--</u>	<u>1,124,213</u>	<u>114,244,160</u>	<u>249,108</u>
--	--	--	--	--	674,684,285	--
--	--	--	--	10,538,494	--	--
--	--	--	--	--	--	--
--	--	2,739,935	1,025,501	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
14,686,106	--	32,027,450	3,953,522	--	--	--
--	27,930,707	--	--	--	--	--
--	1,020,408	--	--	--	--	--
--	2,882,751	--	--	--	--	--
<u>14,686,106</u>	<u>31,833,866</u>	<u>34,767,385</u>	<u>4,979,023</u>	<u>10,538,494</u>	<u>674,684,285</u>	<u>--</u>
<u>\$14,868,471</u>	<u>\$34,140,267</u>	<u>\$34,905,370</u>	<u>\$4,979,023</u>	<u>\$11,662,707</u>	<u>\$788,928,445</u>	<u>\$249,108</u>