

EXHIBIT B

LSU IN SHREVEPORT
STATEMENT OF CHANGES IN FUND BALANCES
THE YEAR ENDED JUNE 30, 2000

	----- CURRENT FUNDS -----		
	Unrestricted	Auxiliary Enterprises	Restricted
REVENUES AND OTHER ADDITIONS			
Unrestricted current fund revenues \$	18,981,250	-	-
Tuition and fees - restricted	-	-	\$ 674,849
State Facility Planning & Control	-	-	-
Government grants and contracts			
Federal	-	-	6,217,589
State and local	-	-	2,179,762
Private gifts, grants and contracts	-	-	1,309,673
Sales and services of educ. depts.	-	-	140,385
Investment income - restricted	-	-	-
State funded endowments	-	-	-
Endowment income	-	-	-
Auxiliary enterprise revenues	-	\$ 2,512,255	-
Interest on loans receivable	-	-	-
Retirement of indebtedness	-	-	-
Addition to plant facilities From --			
Current Funds	-	-	-
Plant Funds	-	-	-
Addition of equipment under capital lease	-	-	-
Other sources	-	-	170,438
Total revenues and other addition	<u>18,981,250</u>	<u>2,512,255</u>	<u>10,692,696</u>
EXPENDITURES AND OTHER DEDUCTIONS			
Educational and general expenditures	18,981,250	-	9,073,674
Auxiliary enterprise expenditures	-	2,256,448	-
Expended for plant facilities	-	-	-
Indirect costs recovered	-	-	190,490
Retirement of indebtedness	-	-	-
Disposal of plant facilities	-	-	-
Addition to Capital Lease Obligation	-	-	-
Interest on indebtedness	-	-	-
Compensated absences	86,791	327	17,149
Other	-	-	-
Total expenditures and other deducti	<u>19,068,041</u>	<u>2,256,775</u>	<u>9,281,313</u>
TRANSFERS AMONG FUNDS - ADDITIONS/(DEDUCTIONS)			
Mandatory transfers for			
Principal and interest	-	(70,789)	-
Nonmandatory transfers for			
Capital outlay	-	-	(1,459,728)
Other	-	(289,724)	316,384
Total transfers among funds	-	<u>(360,513)</u>	<u>(1,143,344)</u>
Net increase/(decrease) for the year	(86,791)	(105,033)	268,039
Fund balance at July 1, 1999, as restate	(1,369,242)	1,652,417	2,008,210
Fund balance at June 30, 2000	<u>\$ (1,456,033)</u>	<u>\$ 1,547,384</u>	<u>\$ 2,276,249</u>

Student Loan Funds	Endowment Funds	-----PLANT FUNDS-----				Net Investment in Plant
		Unexpended	Renewals and Replacements	Retirement of Indebtedness		
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	\$ 159,336	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	\$ 49,530	13,314	-	-	-	
-	80,000	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	\$ 60,000	
-	-	-	-	-	1,592,574	
-	-	-	-	-	1,653,269	
-	-	-	-	-	-	
-	-	-	-	-	32,657	
-	129,530	172,650	-	-	3,338,500	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	1,653,269	-	-	-	
-	-	-	-	\$ 60,000	-	
-	-	-	-	-	437,620	
-	-	-	-	-	-	
-	-	-	-	10,789	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	1,653,269	-	70,789	437,620	
-	-	-	-	70,789	-	
-	-	1,459,728	-	-	-	
-	(26,660)	-	-	-	-	
-	(26,660)	1,459,728	-	70,789	-	
-	102,870	(20,891)	-	-	2,900,880	
-	645,154	265,951	-	69,593	59,263,745	
-	\$ 748,024	\$ 245,060	-	\$ 69,593	\$ 62,164,625	