

Exhibit A

**LSU SYSTEM
CONSOLIDATED BALANCE SHEET
June 30, 1999**

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
ASSETS					
Cash and cash equivalents	\$ 161,965,318	(\$19,134,330)	\$22,145,214	\$129,170,864	\$ 132,181,748
Investments	219,118,514	81,000,000	2,227,828	31,339,888	114,567,716
Accrued interest	715,548	27,849	80,267	453,589	561,705
Accounts receivable	278,414,481	157,669,597	7,301,768	113,323,244	278,294,609
Notes receivable	29,845,771	—	—	—	—
Due from State Treasury	1,641,809	928,967	—	—	928,967
Deferred charges and prepaid expenses ..	7,315,911	3,683,637	1,732,795	1,829,886	7,246,318
Inventories	43,847,686	33,835,125	9,986,512	26,049	43,847,686
Other assets	1,435,672	—	—	—	—
Institutional plant—					
Land and improvements	141,356,699	—	—	—	—
Buildings	1,175,636,110	—	—	—	—
Equipment	745,184,686	—	—	—	—
Library books	142,565,767	—	—	—	—
Assets under capital leases	7,152,883	—	—	—	—
Total Assets	<u>\$2,956,196,855</u>	<u>\$258,010,845</u>	<u>\$43,474,384</u>	<u>\$276,143,520</u>	<u>\$577,628,749</u>
LIABILITIES AND FUND BALANCES					
Liabilities—					
Accounts payable	\$ 73,723,839	\$ 67,865,648	\$ 4,049,720	\$ 1,416,384	\$ 73,331,752
Accrued payrolls and other liabilities	38,051,183	28,107,772	810,572	9,132,839	38,051,183
Due to State Treasury	86,297,086	86,297,086	—	—	86,297,086
Deposits held for others	3,554,835	1,101,752	1,036,098	—	2,137,850
Deferred revenues	45,938,004	33,624,014	11,315,076	998,914	45,938,004
Notes payable	28,783,362	—	—	—	—
Contracts payable	3,210,222	—	—	—	—
Bonds payable	96,486,833	—	—	—	—
Obligations under capital leases	3,656,595	—	—	—	—
Other liabilities	353,908	17,396	—	336,512	353,908
Total Liabilities	<u>380,055,867</u>	<u>217,013,668</u>	<u>17,211,466</u>	<u>11,884,649</u>	<u>246,109,783</u>
Fund balances—					
Net investment in plant	2,079,759,133	—	—	—	—
Reserved for debt service	9,826,593	—	—	—	—
Reserved for inventories	33,861,174	33,835,125	—	26,049	33,861,174
Reserved for encumbrances	17,337,603	—	2,191,666	12,966,835	15,158,501
Current operations—unrestricted	7,162,052	7,162,052	—	—	7,162,052
Current operations—restricted	275,337,239	—	24,071,252	251,265,987	275,337,239
Noncurrent operations—					
Restricted	86,768,075	—	—	—	—
Endowment	62,340,577	—	—	—	—
Term endowment	875,071	—	—	—	—
Quasi-endowment—restricted	2,873,471	—	—	—	—
Total Fund Balances	<u>2,576,140,988</u>	<u>40,997,177</u>	<u>26,262,918</u>	<u>264,258,871</u>	<u>331,518,966</u>
Total Liabilities and Fund Balances	<u>\$2,956,196,855</u>	<u>\$258,010,845</u>	<u>\$43,474,384</u>	<u>\$276,143,520</u>	<u>\$577,628,749</u>

Exhibit A

Student Loan Funds	Endowment Funds	PLANT FUNDS				Agency Funds
		<u>Unexpended</u>	<u>Renewals and Replacements</u>	<u>Retirement of Indebtedness</u>	<u>Net Investment in Plant</u>	
\$ 3,370,953	\$ 6,845,938	\$ 12,049,470	\$ 6,668,690	\$ 1,890	\$ -	\$ 846,629
82,061	57,743,070	36,574,138	658,972	9,097,529	-	395,028
1,173	49,543	93,706	9,421	-	-	-
-	14,896	80,010	-	-	-	24,966
29,845,771	-	-	-	-	-	-
-	-	-	-	712,842	-	-
-	-	-	-	69,593	-	-
-	-	-	-	-	-	-
-	1,435,672	-	-	-	-	-
-	-	-	-	-	141,356,699	-
-	-	-	-	-	1,175,636,110	-
-	-	-	-	-	745,184,686	-
-	-	-	-	-	142,565,767	-
-	-	-	-	-	7,152,883	-
<u>\$33,299,958</u>	<u>\$66,089,119</u>	<u>\$48,797,324</u>	<u>\$7,337,083</u>	<u>\$9,881,854</u>	<u>\$2,211,896,145</u>	<u>\$1,266,623</u>
\$ 9,372	\$ -	\$ 312,552	\$ 8,436	\$ 55,261	\$ -	\$ 6,466
-	-	-	-	-	-	-
-	-	-	-	-	-	-
156,828	-	-	-	-	-	1,260,157
-	-	-	-	-	-	-
-	-	-	-	-	28,783,362	-
-	-	-	-	-	3,210,222	-
-	-	-	-	-	96,486,833	-
-	-	-	-	-	3,656,595	-
-	-	-	-	-	-	-
<u>166,200</u>	<u>-</u>	<u>312,552</u>	<u>8,436</u>	<u>55,261</u>	<u>132,137,012</u>	<u>1,266,623</u>
-	-	-	-	-	2,079,759,133	-
-	-	-	-	9,826,593	-	-
-	-	-	-	-	-	-
-	-	2,074,241	104,861	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,133,758	-	46,410,531	7,223,786	-	-	-
-	62,340,577	-	-	-	-	-
-	875,071	-	-	-	-	-
-	2,873,471	-	-	-	-	-
<u>33,133,758</u>	<u>66,089,119</u>	<u>48,484,772</u>	<u>7,328,647</u>	<u>9,826,593</u>	<u>2,079,759,133</u>	<u>-</u>
<u>\$33,299,958</u>	<u>\$66,089,119</u>	<u>\$48,797,324</u>	<u>\$7,337,083</u>	<u>\$9,881,854</u>	<u>\$2,211,896,145</u>	<u>\$1,266,623</u>