

Exhibit B

LSU SYSTEM
CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 1999

	CURRENT FUNDS		
	Unrestricted	Auxiliary Enterprises	Restricted
REVENUES AND OTHER ADDITIONS			
Unrestricted current fund revenues	\$579,101,033	\$ -	\$ -
Tuition and fees—restricted	-	-	15,188,072
Federal appropriations—restricted	-	-	3,858,036
State Facility Planning and Control	-	-	(11,505)
Government grants and contracts—			
Federal	-	-	129,231,472
State	-	-	59,709,938
Local	-	-	2,493,690
Private gifts, grants and contracts	-	-	102,946,017
Sales and services of educational departments	-	-	91,544,373
Investment income—restricted	-	-	4,346,215
State funded endowments	-	-	-
Endowment income	-	-	3,010,653
Hospital income	829,570,565	-	187,877,693
Auxiliary enterprise revenues	-	134,428,122	-
Interest on loans receivable	-	-	-
Retirement of indebtedness	-	-	-
Addition to plant facilities from—			
Current funds	-	-	-
Plant funds	-	-	-
Gifts	-	-	-
Addition of equipment under capital leases	-	-	-
Other sources	-	15,287	29,218,575
Other changes—net	(23,416,805)	-	23,416,805
Total Revenues and Other Additions	<u>1,385,254,793</u>	<u>134,443,409</u>	<u>652,830,034</u>
EXPENDITURES AND OTHER DEDUCTIONS			
Educational and general expenditures	577,548,793	-	405,624,881
Hospitals	769,177,591	-	194,286,351
Auxiliary enterprise expenditures	-	117,371,308	-
Auxiliary equipment purchases	-	1,078,296	-
Expended for plant facilities	-	-	-
Indirect costs recovered	-	-	26,191,601
Loan cancellations and write-offs	-	-	-
Retirement of indebtedness	-	-	-
Interest on indebtedness	-	-	-
Refunded to grantors	-	-	-
Disposal of plant facilities	-	-	-
Addition to capital lease obligations	-	-	-
Interagency transfers	7,575,165	-	2,824,806
Other	-	79,804	-
Total Expenditures and Other Deductions	<u>1,354,301,549</u>	<u>118,529,408</u>	<u>628,927,639</u>
TRANSFERS AMONG FUNDS—ADDITIONS/(DEDUCTIONS)			
Mandatory for—			
Principal and interest	-	(5,188,847)	(3,738,886)
Loan fund matching grants	(115,896)	-	(18,987)
Nonmandatory for—			
Capital improvements	(5,595,747)	(4,216,569)	4,681,224
Renewals and replacements	-	(1,829,413)	-
Other	-	(522,898)	(740,162)
Total Transfers Among Funds	<u>(5,711,643)</u>	<u>(11,757,727)</u>	<u>183,189</u>
Inventory increase/(decrease)	(687,725)	-	(2,493)
Net increase/(decrease) for the year	<u>24,553,876</u>	<u>4,156,274</u>	<u>24,083,091</u>
Fund balances at July 1, 1998, restated	<u>16,443,301</u>	<u>22,106,644</u>	<u>240,175,780</u>
Fund balances at June 30, 1999	<u>\$ 40,997,177</u>	<u>\$ 26,262,918</u>	<u>\$264,258,871</u>

Exhibit B

Student Loan Funds	Endowment Funds	PLANT FUNDS			
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	37,303,483	-	-	-
232,353	-	-	-	29,723	-
-	-	-	-	-	-
-	-	-	-	-	-
25	1,554,523	-	-	-	-
-	-	-	-	-	-
104,661	58,454	3,054,057	68,754	208,441	-
-	4,320,000	-	-	-	-
-	602,540	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
653,391	-	-	-	-	-
-	-	-	-	-	6,567,759
-	-	-	-	-	43,801,638
-	-	-	-	-	74,392,915
-	-	-	-	-	4,575,100
-	-	-	-	-	1,507,811
317,106	153,921	15,714,665	-	3,339,138	2,799,004
16,136	-	-	-	-	-
<u>1,323,672</u>	<u>6,689,438</u>	<u>56,072,205</u>	<u>68,754</u>	<u>3,577,302</u>	<u>133,644,227</u>
-	-	-	-	-	-
11,917	102,790	-	-	-	-
-	-	-	-	-	-
-	-	-	1,273,870	-	-
-	-	67,129,019	-	-	-
-	-	-	-	-	-
185,541	-	-	-	-	-
-	-	-	-	5,241,230	-
-	-	-	-	5,665,705	-
183,937	-	-	-	-	-
-	-	-	-	-	16,821,665
-	-	-	-	-	2,179,799
-	-	16,399,320	-	-	-
49,245	68,157	-	-	381,281	20,314,715
<u>430,640</u>	<u>170,947</u>	<u>83,528,339</u>	<u>1,273,870</u>	<u>11,288,216</u>	<u>39,316,179</u>
-	-	-	-	8,927,733	-
134,883	-	-	-	-	-
-	-	5,168,720	(37,628)	-	-
-	-	-	1,829,413	-	-
6,580	1,227,864	-	28,616	-	-
<u>141,463</u>	<u>1,227,864</u>	<u>5,168,720</u>	<u>1,820,401</u>	<u>8,927,733</u>	<u>-</u>
-	-	-	-	-	-
<u>1,034,495</u>	<u>7,746,355</u>	<u>(22,287,414)</u>	<u>615,285</u>	<u>1,216,819</u>	<u>94,328,048</u>
<u>32,099,263</u>	<u>58,342,764</u>	<u>70,772,186</u>	<u>6,713,362</u>	<u>8,609,774</u>	<u>1,985,431,085</u>
<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>