

EXHIBIT A

LSU AT EUNICE

BALANCE SHEET
June 30, 2001

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
ASSETS					
Cash and cash equivalents	\$1,237,105	\$416,381	\$530,589	\$ --	\$946,970
Investments	1,490,085	--	--	4,904	4,904
Accounts receivable	641,143	87,332	5,384	548,427	641,143
Notes receivable	555,613	--	--	--	--
Due from State Treasury	22,445	--	--	--	--
Due from other funds	126,321	--	126,321	--	126,321
Deferred charges and prepaid expenses . .	2,267	2,267	--	--	2,267
Inventories	300,107	--	300,107	--	300,107
Institutional plant-					
Land and improvements	377,609	--	--	--	--
Buildings	18,988,625	--	--	--	--
Equipment	3,224,641	--	--	--	--
Library books	1,541,848	--	--	--	--
Total Assets	\$28,507,809	\$505,980	\$962,401	\$553,331	\$2,021,712
LIABILITIES AND FUND BALANCES					
Liabilities-					
Accounts payable	\$90,607	\$80,356	\$10,203	\$48	\$90,607
Accrued payrolls and other liabilities . .	212,616	189,428	5,940	17,248	212,616
Compensated absences	471,381	465,711	5,670	--	471,381
Due to other funds	126,321	--	--	126,321	126,321
Deposits held for others	5,045	940	--	--	940
Deferred revenues	277,049	235,256	22,747	19,046	277,049
Bonds payable	1,490,000	--	--	--	--
Total liabilities	2,673,019	971,691	44,560	162,663	1,178,914
Fund balances-					
Net investment in plant	22,642,723	--	--	--	--
Reserved for debt service	264	--	--	--	--
Reserved for encumbrances	56,879	--	1,018	24,926	25,944
Amount expected to be financed in future years	(465,711)	(465,711)	--	--	(465,711)
Current operations - restricted	1,282,565	--	916,823	365,742	1,282,565
Noncurrent operations -					
Restricted	2,160,008	--	--	--	--
Endowment	158,062	--	--	--	--
Total Fund Balances	25,834,790	(465,711)	917,841	390,668	842,798
Total Liabilities and Fund Balances	\$28,507,809	\$505,980	\$962,401	\$553,331	\$2,021,712

Student Loan Funds	Endowment Funds	PLANT FUNDS				Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	
\$77,819	\$12,000	\$8,821	\$187,390	\$ --	\$ --	\$4,105
--	146,062	1,338,855	--	264	--	--
--	--	--	--	--	--	--
555,613	--	--	--	--	--	--
--	--	22,445	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	377,609	--
--	--	--	--	--	18,988,625	--
--	--	--	--	--	3,224,641	--
--	--	--	--	--	1,541,848	--
<u>\$633,432</u>	<u>\$158,062</u>	<u>\$1,370,121</u>	<u>\$187,390</u>	<u>\$264</u>	<u>\$24,132,723</u>	<u>\$4,105</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	4,105
--	--	--	--	--	--	--
--	--	--	--	--	1,490,000	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,490,000</u>	<u>4,105</u>
--	--	--	--	--	22,642,723	--
--	--	--	--	264	--	--
--	--	30,935	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
633,432	--	1,339,186	187,390	--	--	--
--	158,062	--	--	--	--	--
<u>633,432</u>	<u>158,062</u>	<u>1,370,121</u>	<u>187,390</u>	<u>264</u>	<u>22,642,723</u>	<u>--</u>
<u>\$633,432</u>	<u>\$158,062</u>	<u>\$1,370,121</u>	<u>\$187,390</u>	<u>\$264</u>	<u>\$24,132,723</u>	<u>\$4,105</u>