

EXHIBIT B

LSU IN SHREVEPORT  
 STATEMENT OF CHANGES IN FUND BALANCES  
 THE YEAR ENDED JUNE 30, 2001

	CURRENT FUNDS			Student Loan Funds
	Unrestricted	Auxiliary Enterprises	Restricted	
<b>REVENUES AND OTHER ADDITIONS</b>				
Unrestricted current fund revenues . . . . .	\$ 19,355,453	-	-	-
Tuition and fees - restricted . . . . .	-	-	\$ 630,378	-
State Facility Planning & Control . . . . .	-	-	-	-
Government grants and contracts	-	-	-	-
Federal . . . . .	-	-	4,466,984	-
State and local . . . . .	-	-	2,816,376	-
Private grants and contracts . . . . .	-	-	937,757	-
Private gifts . . . . .	-	-	289,329	-
Sales and services of educ. depts. . . . .	-	-	123,845	-
Investment income - restricted . . . . .	-	-	-	-
State funded endowments . . . . .	-	-	-	-
Endowment income . . . . .	-	-	-	-
Auxiliary enterprise revenues . . . . .	-	\$ 2,575,960	-	-
Interest on loans receivable . . . . .	-	-	-	-
Retirement of indebtedness . . . . .	-	-	-	-
Addition to plant facilities From - -	-	-	-	-
Current Funds . . . . .	-	-	-	-
Plant Funds . . . . .	-	-	-	-
Addition of equipment under capital lease . . . . .	-	-	-	-
Other sources . . . . .	-	-	137,439	-
Total revenues and other additions . . . . .	19,355,453	2,575,960	9,402,108	-
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>				
Educational and general expenditures . . . . .	19,380,546	-	8,924,668	-
Auxiliary enterprise expenditures . . . . .	-	2,210,447	-	-
Expended for plant facilities . . . . .	-	-	-	-
Interagency transfers to Office Planning & Control . . . . .	-	-	-	-
Indirect costs recovered . . . . .	-	-	159,402	-
Retirement of indebtedness . . . . .	-	-	-	-
Disposal of plant facilities . . . . .	-	-	-	-
Addition to Capital Lease Obligation . . . . .	-	-	-	-
Interest on indebtedness . . . . .	-	-	-	-
Compensated absences . . . . .	3,403	(1,145)	(8,493)	-
Other . . . . .	-	-	-	-
Total expenditures and other deductions . . . . .	19,383,949	2,209,302	9,075,577	-
<b>TRANSFERS AMONG FUNDS - ADDITIONS/ (DEDUCTIONS)</b>				
Mandatory transfers for				
Principal and interest . . . . .	-	(70,729)	-	-
Nonmandatory transfers for				
Capital outlay . . . . .	-	-	(340,197)	-
Other . . . . .	25,093	(20,130)	24,357	-
Total transfers among funds . . . . .	25,093	(90,859)	(315,840)	-
Net increase/(decrease) for the year . . . . .	(3,403)	275,799	10,691	-
Fund balance at July 1, 2000, as restated . . . . .	(1,456,033)	1,547,384	2,276,249	-
Fund balance at June 30, 2001 . . . . .	\$ (1,459,436)	\$ 1,823,183	\$ 2,286,940	-

Endowment Funds	PLANT FUNDS				Total (Memorandum Only)
	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	
-	-	-	-	-	\$ 19,355,453
-	-	-	-	-	630,378
-	\$ 876,011	-	-	-	876,011
-	-	-	-	-	4,466,984
-	-	-	-	-	2,816,376
-	-	-	-	-	937,757
-	-	-	-	-	289,329
-	-	-	-	-	123,845
\$ (17,947)	14,797	-	-	-	(3,150)
160,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,575,960
-	-	-	-	-	-
-	-	-	-	\$ 62,857	62,857
-	-	-	-	1,882,187	1,882,187
-	-	-	-	876,011	876,011
-	-	-	-	55,392	55,392
-	-	-	-	-	137,439
142,053	890,808	-	-	2,876,447	35,082,829
-	-	-	-	-	28,305,214
-	876,011	-	-	-	2,210,447
-	340,197	-	-	-	876,011
-	-	-	-	-	340,197
-	-	-	-	-	159,402
-	-	-	\$ 62,857	-	62,857
-	-	-	-	922,939	922,939
-	-	-	-	25,733	25,733
-	-	-	7,872	-	7,872
-	-	-	-	-	104,267
-	-	-	-	-	-
-	1,216,208	-	70,729	948,672	33,014,939
-	-	-	70,729	-	-
-	340,197	-	-	-	-
(29,320)	-	-	-	-	-
(29,320)	340,197	-	70,729	-	-
112,733	14,797	-	-	1,927,775	2,338,392
748,024	245,060	-	69,593	59,625,624	63,055,901
\$ 860,757	\$ 259,857	-	\$ 69,593	\$ 61,553,399	\$ 65,394,293