

EXHIBIT A

LSU AT EUNICE

BALANCE SHEET  
June 30, 2000

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
<b>ASSETS</b>					
Cash and cash equivalents . . . . .	\$2,751,620	\$432,241	\$1,939,499	\$241,514	\$2,613,254
Investments . . . . .	1,840,530	--	--	15,385	15,385
Accounts receivable . . . . .	607,497	48,531	4,070	554,896	607,497
Notes receivable . . . . .	593,665	--	--	--	--
Due from State Treasury . . . . .	99079	--	--	--	--
Inventories . . . . .	311,298	--	311,298	--	311,298
Institutional plant-					
Land and improvements . . . . .	377,609	--	--	--	--
Buildings . . . . .	18,383,940	--	--	--	--
Equipment . . . . .	3,853,693	--	--	--	--
Library books . . . . .	1,484,255	--	--	--	--
<b>Total Assets . . . . .</b>	<b>\$30,303,186</b>	<b>\$480,772</b>	<b>\$2,254,867</b>	<b>\$811,795</b>	<b>\$3,547,434</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities-</b>					
Accounts payable . . . . .	\$49,615	\$37,139	\$5,379	\$7,097	\$49,615
Accrued payrolls and other liabilities . . . . .	213,179	189,882	5,858	17,439	213,179
Compensated absences . . . . .	475,156	464,243	5,957	4,956	475,156
Deposits held for others . . . . .	5,018	219	--	--	219
Deferred revenues . . . . .	295,335	253,532	23,352	18,451	295,335
Bonds payable . . . . .	1,545,417	--	--	--	--
<b>Total liabilities . . . . .</b>	<b>2,583,720</b>	<b>945,015</b>	<b>40,546</b>	<b>47,943</b>	<b>1,033,504</b>
<b>Fund balances-</b>					
Net investment in plant . . . . .	22,554,080	--	--	--	--
Reserved for debt service . . . . .	389	--	--	--	--
Reserved for encumbrances . . . . .	6,502	--	4,740	1,762	6,502
Amount expected to be financed in					
future years . . . . .	(464,243)	(464,243)	--	--	(464,243)
Current operations - restricted . . . . .	2,971,671	--	2,209,581	762,090	2,971,671
Noncurrent operations -					
Restricted . . . . .	2,511,454	--	--	--	--
Endowment . . . . .	139,613	--	--	--	--
<b>Total Fund Balances . . . . .</b>	<b>27,719,466</b>	<b>(464,243)</b>	<b>2,214,321</b>	<b>763,852</b>	<b>2,513,930</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$30,303,186</b>	<b>\$480,772</b>	<b>\$2,254,867</b>	<b>\$811,795</b>	<b>\$3,547,434</b>

Student Loan Funds	Endowment Funds	PLANT FUNDS				Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	
\$24,576	\$11,106	(\$82,459)	\$180,344	\$ --	\$ --	\$4,799
--	128,507	1,696,249	--	389	--	--
--	--	--	--	--	--	--
593,665	--	--	--	--	--	--
--	--	99079	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	377,609	--
--	--	--	--	--	18,383,940	--
--	--	--	--	--	3,853,693	--
--	--	--	--	--	1,484,255	--
<u>\$618,241</u>	<u>\$139,613</u>	<u>\$1,712,869</u>	<u>\$180,344</u>	<u>\$389</u>	<u>\$24,099,497</u>	<u>\$4,799</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	4,799
--	--	--	--	--	--	--
--	--	--	--	--	1,545,417	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,545,417</u>	<u>4,799</u>
--	--	--	--	--	22,554,080	--
--	--	--	--	389	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
618,241	--	1,712,869	180,344	--	--	--
--	139,613	--	--	--	--	--
<u>618,241</u>	<u>139,613</u>	<u>1,712,869</u>	<u>180,344</u>	<u>389</u>	<u>22,554,080</u>	<u>--</u>
<u>\$618,241</u>	<u>\$139,613</u>	<u>\$1,712,869</u>	<u>\$180,344</u>	<u>\$389</u>	<u>\$24,099,497</u>	<u>\$4,799</u>