

EXHIBIT A

BOARD OF SUPERVISORS AND SYSTEM ADMINISTRATION

BALANCE SHEET  
June 30, 2001

	Total All Funds	CURRENT FUNDS			
		Unrestricted	Auxiliary Enterprises	Restricted	Total
<b>ASSETS</b>					
Cash and cash equivalents. . . . .	\$611,620	\$5,061	\$ --	\$606,559	\$611,620
Accounts receivable. . . . .	212,742	6,600	--	206,142	212,742
Deferred charges and prepaid expenses. .	1,448	1,198	--	250	1,448
Institutional plant-					
Buildings . . . . .	1,734,226	--	--	--	--
Equipment . . . . .	286,037	--	--	--	--
<b>Total Assets. . . . .</b>	<b>\$2,846,073</b>	<b>\$12,859</b>	<b>\$ --</b>	<b>\$812,951</b>	<b>\$825,810</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities-</b>					
Accounts payable. . . . .	\$6,120	\$5,393	\$ --	\$727	\$6,120
Accrued payrolls and other liabilities.	17,856	7,466	--	10,390	17,856
Compensated absences. . . . .	352,003	125,271	--	226,732	352,003
<b>Total Liabilities . . . . .</b>	<b>375,979</b>	<b>138,130</b>	<b>--</b>	<b>237,849</b>	<b>375,979</b>
<b>Fund balances-</b>					
Net investment in plant . . . . .	2,020,263	--	--	--	--
Reserved for encumbrances . . . . .	16,876	--	--	16,876	16,876
Amount expected to be financed in future years . . . . .	(125,271)	(125,271)	--	--	(125,271)
Current operations - restricted . . . .	558,226	--	--	558,226	558,226
<b>Total Fund Balances . . . . .</b>	<b>2,470,094</b>	<b>(125,271)</b>	<b>--</b>	<b>575,102</b>	<b>449,831</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$2,846,073</b>	<b>\$12,859</b>	<b>\$ --</b>	<b>\$812,951</b>	<b>\$825,810</b>

Student Loan Funds	Endowment Funds	PLANT FUNDS				Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant	
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	1,734,226	--
--	--	--	--	--	286,037	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$2,020,263</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	2,020,263	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>2,020,263</u>	<u>\$ --</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$2,020,263</u>	<u>\$ --</u>