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NORTHEAST LOUISIANA UNIVERSITY FOUNDATION



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Release Date 1997 6 5 1997

FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1997



Luffey
Huffman
& Monroe

(A Professional Accounting Corporation)
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, CPA, CMA
Patricia Huffman, CPA
L. Fred Huffman, CPA
Edna Atkinson, CPA
Cynthia Greig, CPA

Board of Directors Northwest Louisiana University Foundation

In planning and performing our audit of the financial statements of Northwest Louisiana University Foundation (the Foundation) for the year ended June 30, 1997, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated December 11, 1997, on the financial statements of the Foundation.

We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

I. Account Coding & Account Descriptions

Findings:

General ledger control accounts include sub-accounts that belong in various fund types for financial reporting purposes, namely Unrestricted, Temporarily Restricted, and Permanently Restricted. The sub-account numbers are based on the particular fund type to which the account balance is to be assigned. The volume of the sub-accounts and inability of the accounting system to produce sub-totals for the balance in each fund type makes preparation of trial balances for each fund an extremely time-consuming task for audit purposes and prohibits the accumulation of transactions within the proper funds in an efficient manner. Therefore, the accounting system is not able to produce meaningful financial reports until they are hardly relevant. Even then, reliability is questionable on an individual fund basis due to the volume of sub-accounts in each control account.

Additionally, some control account numbers are duplicated within the general ledger and in the Chart of Accounts. We noted some instances in which journal entries were posted incorrectly due to this duplication of account numbers.

Recommendation:

We recommend that a study of your Chart of Accounts be undertaken so that the system will produce trial balances and financial statements consistent with the format required by generally accepted accounting principles. This will facilitate the audit function by increasing audit efficiency, which could substantially reduce the time required to conduct the audit, and issue audited financial statements within a time frame while they are relevant to their users and readers.

Response:

Management concurs with the finding and the accounting staff is working with the NLU Controller's Office to produce trial balances and financial statements consistent with the format required by generally accepted accounting principles. However, the Foundation is not in a position to change the Chart of Accounts without the University changing its accounting system or the Foundation taking over its own accounting responsibilities.

2. Reconciliation of Bank Trust Account Statements

Finding:

All cash receipts, disbursements, and changes in market value for the LEGSF accounts appear to have been accurately and timely recorded on the general ledger. However, some of the other bank trust accounts were not completely reconciled and reconciled to the balances on the general ledger.

Recommendation:

Activity in all of the Foundation's bank trust accounts should be recorded monthly and reconciled to the balances for each one to the general ledger.

Response:

Management concurs with the finding and will comply with the recommendation. We feel the reconciliation of the trust accounts will be made much simpler by the fact that all four trust accounts have been moved to one trust department (Bank One) as of December 31, 1997.

Board of Directors
Northwest Louisiana University Foundation
Page 3

We wish to thank the Foundation's Executive Director and Financial Account Manager for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others within the Organization.

A handwritten signature in cursive script, appearing to read "Ruffin, Hoffman & Adams".

January 20, 1998

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION

JUNE 30, 1997

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Luffley
Huffman
& Monroe

A Partnership Accounting Organization
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffley, MPA, CPA
Francis A. Huffman, CPA
L. Hutchinson, CPA
John Monroe, CPA
CINDY A. COOK, CPA

INDEPENDENT AUDITORS' REPORT

Board of Directors Northeast Louisiana University Foundation

We have audited the accompanying statement of financial position of **Northeast Louisiana University Foundation (the Foundation)** as of June 30, 1997 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements related to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 1997, and the changes in net assets and cash flows for the year then ended, in conformity with generally accepted accounting principles.

As discussed in Note 1 to the financial statements, effective July 1, 1996 the Foundation changed its method of accounting for certain investments in marketable securities.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules 1 through 6 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

December 11, 1997

(518) 367-2670 FAX (518) 522-8868
1100 N. 18th St. • PO Box 4745 • Monroe, LA 71211-0745
MEMBER OF THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
STATEMENT OF FINANCIAL POSITION**

ASSETS	June 30, 1997
Cash and Short-Term Investments	
Cash	\$ 1,758,894
Short-Term Investments	98,500
Total Cash and Short-Term Investments	1,857,394
Receivables	
Accounts Receivable	16,468
State Receivable	76,642
State Matching Funds	148,000
Commissions Receivable from Unions	1,600,000
Total Receivables	1,841,110
Property and Equipment	
Real Estate	1,681,658
Office and Farm Equipment	387,150
Buildings	271,949
Less: Accumulated Depreciation	(333,414)
Total Property and Equipment	2,007,343
Investments Held By Trustee	
Bank Trust	
Cash & Cash Equivalents	1,441,141
Other Investments	16,387,861
Total Investments Held By Trustee	17,829,002
Other Assets	
Investment in Direct Financing Loans	8,190
Accounts Receivable	118,861
Total Other Assets	127,051
TOTAL ASSETS	\$ 37,548,587

LIABILITIES AND NET ASSETS

Liabilities	
Accounts Payable	\$ 180,758
Other Liabilities	2,000
Funds Held As Agent	6,440,250
Total Liabilities	6,623,008
Net Assets	
Unrestricted	4,081,004
Temporarily Restricted	9,098,114
Permanently Restricted	9,370,880
Total Net Assets	23,548,587
TOTAL LIABILITIES AND NET ASSETS	\$ 37,548,587

The accompanying notes are an integral part of the financial statements.

SOUTHEAST LOUISIANA UNIVERSITY FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1997

	Encumbered	Temporarily Restricted		Permanently Restricted Endowment		Total
		Departmental	Other	Invested	Uninvested	
SUPPORT, RECEIPTS AND GAINS						
Support						
Gifts/Grants Income	\$ 361,211	\$ 64,327	\$ 23,881	\$ 41,410	\$ 500,829	\$ 1,000,700
Noncash Contributions	79,792	389	0	0	0	204,447
Total Support	<u>441,003</u>	<u>64,716</u>	<u>23,881</u>	<u>41,410</u>	<u>500,829</u>	<u>1,205,147</u>
Business and Gains						
Interest, Dividends, and Royalties	47,271	14,270	444	182,295	0	334,280
Fees and License Income	136,256	0	0	0	0	136,256
Gain on Investments	104,823	148,894	4,469	378,210	0	1,036,396
Other	58,898	1,834	0	1,750	0	61,482
Net Change (Loss)	39,298	0	0	0	0	70,208
Net Assets Released From Restrictions						
Restrictions Expired by Payments	1,154,787	179,000	(29,960)	(188,812)	62,112	0
Total Business and Gains	<u>1,478,754</u>	<u>328,924</u>	<u>(25,496)</u>	<u>294,243</u>	<u>62,112</u>	<u>1,648,537</u>
Total Support, Business and Gains	1,291,511	493,640	0	338,647	1,062,941	1,854,144
EXPENSES						
Program Services						
General Scholarship	13,105	0	0	0	0	13,105
Restricted Scholarship	366,707	0	0	0	0	366,707
Academic Support	144,414	0	0	0	0	144,414
Operational Expenses	179,296	0	0	0	0	179,296
Fees Expenses	76,207	0	0	0	0	76,207
Total Program Services	<u>1,289,729</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,289,729</u>
Supporting Services Expenses						
Fund Raising and Promotion	68,128	0	0	0	0	68,128
Management and Control	144,413	0	0	0	0	144,413
Other	88,028	0	0	0	0	88,028
Total Supporting Services Expenses	<u>194,569</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>194,569</u>
Total Expenses	1,484,298	0	0	0	0	1,484,298
Change in Net Assets Before Committee	187,293	493,640	0	338,647	1,062,941	1,082,521
Change in Net Assets Before Committee	187,293	493,640	0	338,647	1,062,941	1,082,521
Change in Net Assets	187,293	493,640	0	338,647	1,062,941	1,082,521
Net Assets at Beginning of Year, as Previously Reported	4,114,092	1,385,293	12,246	1,377,089	10,811,510	16,812,230
Change in Accounting for Pooled Gifts as of June 30	0	0	0	(773,022)	14,114,078	13,341,056
NET ASSETS AT END OF YEAR	\$ 4,301,585	\$ 1,879,280	\$ 12,246	\$ 1,374,067	\$ 22,925,528	\$ 28,592,466

The accompanying notes are an integral part of this financial statement.

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1997**

Cash Flows from Operating Activities	
Increase in Net Assets	\$ 2,219,606
Adjustments to Reconcile Change in Net Assets for the Year to Net Cash Provided by Operating Activities:	
Depreciation and Depletion	66,009
Loss on Disposal of Property & Equipment	751
Changes in Assets and Liabilities:	
Accounts Receivable	16,007
Accounts Payable	<u>12,228</u>
Total Adjustments	85,077
Net Cash Used by Operating Activities	<u>2,304,772</u>
Cash Flows from Investing Activities	
Purchase of Property & Equipment	(9,584)
Proceeds from Sales of Property and Equipment	6,738
Increase in Bank Trusts	(847,368)
Decrease in Notes Receivable	18,583
Increase in Funds Held in Agent	<u>813,781</u>
Net Cash Used by Investing Activities	<u>(18,650)</u>
Cash Flows from Financing Activities	0
Net Increase in Cash and Cash Equivalents	<u>2,286,122</u>
Cash and Cash Equivalents at Beginning of Year	<u>503,536</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,800,258</u>
CASH AND CASH EQUIVALENTS INCLUDED PER STATEMENT OF FINANCIAL POSITION AS OF JUNE 30, 1997	
Cash	\$ 1,355,894
Bank Trusts	<u>1,441,364</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,800,258</u>

The accompanying notes are an integral part of this financial statement.

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

Note 1 - Organization

Northeast Louisiana University Foundation (the Foundation) is a legally autonomous fundraising foundation that raises funds for the benefit of Northeast Louisiana University (the University), its faculty and its students. Support is received through gifts, grants and bequests, and may include cash, real property and personal property. Funds may be invested by the Foundation in accordance with its investment policy subject to any restrictions imposed by the donor. Disbursements are made for scholarships, loans and departmental funding. The Foundation is a nonprofit corporation exempt from Federal income taxes as if that a private foundation under Section 501(c)(3) of the Internal Revenue Code.

basis of Presentation

The financial statements have been prepared on an accrual basis and in conformity with the standards promulgated by the American Institute of Certified Public Accountants in its *Study Guide for Not-For-Profit Organizations*.

Accounting Pronouncements

In June 1993, the Financial Accounting Standards Board (the FASB) issued *Statements of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contribution Made* and *No. 117, Financial Statements of Not-for-Profit Organizations*. As of July 1, 1993, the Foundation adopted both of these pronouncements. General practice is raised concerning the interpretation of agency transactions for university foundations. The Foundation's financial statements do not reflect the strict interpretation of the agency transactions by the Financial Accounting Standards Board as addressed in SFAS No. 116 and No. 117 presented in the above paragraph.

In November 1995, the FASB issued SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. The statement is effective for fiscal years beginning after December 15, 1995. The Foundation adopted these standards effective July 1, 1996.

Therefore, all investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains and losses included in the Statement of Activities. Due to this change in accounting principles, the cumulative effect results in an increase of \$198,302 in net assets of the Foundation as of July 1, 1996 and an increase of \$94,739 in Funds Held in Agent as of July 1, 1996. The calculation of pro forma information for the effect of this change in fiscal 1996 is not considered practicable.

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

Financial Statement Classification

The net assets of the Foundation are reported in three classes as follows:

1. **Unrestricted** - includes all resources to be used in support of the Foundation's operations at the sole discretion of the Foundation.
2. **Temporarily Restricted** - includes amounts that have been donated for the use of specific University departments, organizations or other beneficiaries. The donations and earnings, if any, are held by the Foundation until requested by the applicable department, organization or beneficiaries and may not be spent at the discretion of the Foundation. The Kitty P. DeGree Charitable Remainder Unitrust is included in this group since the assets of the Unitrust will not be bequeathed to the Foundation until the death of Kitty DeGree and, at that time, can be used for purposes determined by the Foundation's Board of Directors. Also included are funds to provide interest-free loans to pharmacy students and persons with medical careers.
3. **Permanently Restricted** - represents amounts contributed to the Foundation that are subject to restrictions imposed by the gift instruments. Contributions to endowment funds are not available for use during the term of the applicable trust agreements. However, the earnings from such funds are available for scholarships or for expenses of designated departments of the University as specified by the individual agreements. Unspent earnings are reflected under Temporarily Restricted Assets in the Statement of Financial Position and under the Endowment Income column in the Statement of Activities.

Contributions

In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor-imposed restrictions. Contributions are recognized as support when received or when an unconditional promise to give is received. However, all contributions received that qualify for matching from the State are recorded as increases in the liability, Funds Held as Agent, and are not reported on the Statement of Activities.

Donated Services and Materials

Noncash donations include both materials and services. These donations are recorded at their fair market value on the date of donation. In accordance with SFAS No. 116, donated services are recognized only when they create or enhance a nonfinancial asset, or when they are specialized skills provided by critics or persons possessing these skills that would be purchased if they were not donated. For the year ended June

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

In 1997, the Foundation received various professional services in the amount of \$29,342 which enhanced the Foundation as a whole.

Investment Income

Interest, dividends and royalties are reported net of trustee fees of \$21,603.

Allocation of Expenses

The costs of providing the various programs and other activities have been summarized between Program and Supporting Services in the Statement of Activities. Program services expenses are those directly related to the various programs. Supporting services expenses reflect other expenses incurred in operating the programs.

Property and Equipment

Property and equipment are recorded at cost on the date of purchase or fair market value on the date of donation. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. The Foundation utilizes estimated useful lives of 2 to 7 years for farm equipment and office equipment and 20 years for buildings.

Oil and Gas Interests

The Foundation owns certain oil and gas interests from which oil and gas income is expected to be received over an eight-year period. Depletion is recorded based on average annual production over the eight-year period.

Cash Flows

For Statement of Cash Flows purposes, the Foundation considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the period. Actual results could differ from these estimates.

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

Reclassifications

Although balances as of and for the year ended June 30, 1996 are not presented, certain material reclassifications were made to conform with the 1997 presentation.

Note 2 - Real Estate

The Helen Spjker Estate, which consists of farmland, timberland, and oil and gas reserves is included in unrestricted net assets at June 30, 1997 as follows:

Land	\$	2,400,000
Oil and gas mineral interests		900,000
Less: Accumulated depletion		<u>(90,000)</u>
Total Helen Spjker Estate		2,390,000
Land - Johnson Property (18 th and Louisville Avenue)		100,000
Land - Ambrose T. Bond, Jr. Property		21,500
Land - Hanna Spjker Estate		<u>21,500</u>
 Total unrestricted real estate	 \$	 <u>2,455,000</u>

Permanently restricted net assets consist of the Cleveland Simmental Farm which was donated to the Foundation in December, 1984 and is reflected in the Statement of Financial Position for \$2,186,400. The Foundation is required to use the majority of the farm average for agricultural and educational purposes until 2004.

Note 3 - Kitty P. DeGree Unitrust

In 1984, the Kitty P. DeGree Charitable Remainder Unitrust was established naming the Foundation as beneficiary. The Trust is administered by a local financial institution. Kitty P. DeGree is to receive from the Unitrust an annual sum in the amount of the lesser of the Unitrust income for the year or 10% of the net fair market value of the assets. These annual payments are required for the rest of her life. The assets are valued at the end of each calendar year, and the Foundation adjusts the carrying value of the Unitrust based on this valuation. The Unitrust is comprised of the following assets:

		Carrying Value		Market Value
Note Receivable	\$	1,485,913	\$	1,484,913
Charitable Remainder Trust		499,233		499,180
Checking Account		27,028		27,028
Less: Liability to Kitty DeGree		<u>(8,174)</u>		<u>(8,174)</u>
Total	\$	<u>1,985,000</u>	\$	<u>1,985,047</u>

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997

Note 4 - Bank Trusts

The investments held at June 30, 1997 include the following which are stated at the fair values as determined by the various banks that maintain the trust accounts. Real estate is carried at its estimated fair value as of the date it was donated to the Foundation.

Investments at 6-30-96 (Cost Basis)	\$ 15,647,783
Deposits	1,147,609
Gains Realized	632,777
Interest & Dividends (Net of Fees)	717,219
Disbursements to Beneficiaries	<u>(1,522,165)</u>
Changes in Investments at Cost	76,634,272
Unrealized Gains	1,004,684
Investments at 6-30-97 (Fair Value)	<u>\$ 17,628,908</u>
Total Bank Trusts	\$ 17,587,283
Real Estate	241,625
TOTAL	<u>\$ 17,828,908</u>

Note 5 - Art and Collectibles

At June 30, 1997, art and collectibles consisted of the Dickelhorst Collection and a book collection with recorded values of \$88,628 and \$24,433, respectively.

Note 6 - Rental Agreements

During the fiscal year ended June 30, 1996, the Foundation traded in two vehicles originally under capital leases for two vehicles under two rental agreements. The total annual rental payment on the vehicles is \$15,338. These vehicles are used by the President and Vice President of the University. The leases expire in February and May of 1998.

Note 7 - Direct Financing Lease

The Foundation entered into direct financing lease agreements with the University on certain video/computer equipment. The initial direct cost of the equipment is \$28,823. The future minimum lease payment to be received is \$8,199 for the year ending June 30, 1998.

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997

Note 8 - Funds Available

Included in the Statement of Financial Position under temporarily restricted net assets are Funds available for scholarships and academic support. These consist of earnings from invested endowment funds. Changes in funds available during the year ended June 30, 1997, were as follows:

Funds available at June 30, 1996	\$ 1,297,028
Earnings	623,787
Contributions	43,466
Transfer to principal	(135,682)
Transfer to Funds Held as Agent	(725,526)
Scholarships paid	(183,772)
Academic support and other expenses paid	(185,068)
Increase Due to Change in Accounting Principle	<u>486,755</u>
Funds available at June 30, 1997	<u>\$ 1,357,006</u>

Note 9 - Endowed Scholars and Endowed Professorship Programs (Funds Held as Agent)

In 1983, the Louisiana Legislature enacted R.S.17:3384 to establish the Louisiana Endowment Trust Fund for Endowed Scholars. Under the direction of the Board of Regents, funds are allocated to each university on a two-thirds matching basis. At June 30, 1997, the Foundation had the following eminent scholars accounts included in Funds Held as Agent which includes the funds available for expenditures:

Endeavour Eminent Scholars Chair in Geontology	\$ 1,295,351
Eminent Scholars Chair of Construction	1,137,476
Eltry DeCree Eminent Scholars - Toxicology	1,128,446
Hanna Spjaker Eminent Scholar - Education	<u>1,187,801</u>
Total Eminent Scholars Accounts	<u>\$ 4,749,074</u>

In 1983, the Louisiana Legislature enacted R.S.17:3129.3 to establish the Louisiana Faculty Incentive Fund for providing faculty incentive grants. Under the direction of the Board of Regents, matching grants are made by the state on a two-thirds basis. At June 30, 1997, the Foundation had the following endowed professorships included in Funds Held as Agent which includes the funds available for expenditures:

**NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

NLU Endowed Professorship in Communicative Disorders	\$	177,118
Kitty DeGree Professorship in Computer Science		127,393
Association of General Contractors Professorship in Construction		111,858
Association of General Contractors Professorship in Construction		113,278
Kitty DeGree Endowed Professorship in Education		104,643
NLU Endowed Professorship in Education Administration		123,668
NLU Endowed Professorship in Entrepreneurship		139,703
NLU Endowed Professorship in Geology		122,768
NLU Endowed Professorship in Geontology		109,130
State Farm Professorship in Insurance		126,085
NLU Endowed Professorship in Liberal Arts		105,232
NLU Endowed Professorship in Nursing		104,944
Sister Ligouri Lawton Professorship in Nursing		104,798
Sister Anne Marie Twobig Professorship in Nursing		110,385
Glenwood Endowed Professorship in Nursing		110,747
Crawley Professorship in Nursing		107,348
Philon B.J. Robinson Professorship		116,785
Scott Endowment in Agriculture		114,654
Scott Endowment in Teaching		104,360
Clarke Williams Professorship		115,073
Waste Management Professorship in Toxicology		113,760
John Laffey Professorship - Accounting		106,508
DeGree Professorship - Occupational Therapy		110,280
Ermy Lou Biederbarn Professorship - Music		110,428
Abell Professorship - Entrepreneurship		110,349
G. T. Walker Professorship		103,247
Barbara Endowment in English		100,611
Bell South Endowment		104,386
NLU Endowment Professorship in English		111,486
Total Endowment Professorships	\$	<u>3,321,415</u>

The above totals of the Endowment Scholar and Endowment Professorship account balances do not include unrealized gains due to increases of \$396,260 in market value of the accounts.

Endowment Scholar	\$	4,369,374
Endowment Professorships		3,321,415
Increase to fair market value		396,260
Total Fund Held as Agent	\$	<u>8,487,051</u>

During the 1992 regular session of the Louisiana Legislature, R.S.17:3384 and R.S.17:3329.5 were amended and restricted to enable nonprofit organizations of a type described in Section 501(c)(3) of the Internal Revenue Code to enter into a contract with a public institution of higher education to act as a depository for

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997

Bestnet Scholar and Faculty Incentive Funds derived from state matching funds. As a result, for the year ended June 30, 1997, the Foundation recognized \$150,000 in state matching funds. Total state matching funds as of June 30, 1997 were \$2,760,000 and total matching funds were \$4,340,000 and are reflected under funds held as agent on the Statement of Financial Position.

In prior years, the Foundation did not include the local match or the accumulated funds available in Funds Held as Agent. In fiscal 1997, the Foundation corrected this treatment by transfer of \$3,067,169 less the Funds Held as Agent liability to more accurately reflect its role as depository agent.

Note 10 - Financial Instruments

The Foundation generally does not require collateral or other security for its accounts receivable and notes receivable. Substantially all of the balances in the note receivable consists of a single note with a note and paper possession. There were no other significant concentrations of receivables with individual entities.

Note 11 - Commitments and Contingencies

The Cloverleaf Retirement Farm was donated to the Foundation in December 1984, with the requirement that the donor be paid an annuity of \$30,000 for the rest of his life. The Foundation was required to place \$327,000 in trust and to pledge the stock of Cloverleaf Retirement Farm, Inc., as security for payment of the annuity. Income from the trust is paid to the Foundation. Should invasion of the trust principal be required to make the annuity payments, earnings shall remain in a bank trust for the benefit of the donor for her lifetime. At the time of the donation, an annuity payable was recorded based on the donor's life expectancy. During fiscal year 1994, this liability became fully paid, and the Foundation began expensing the payments as they were incurred.

During fiscal year 1994, the Foundation was named as a defendant in a lawsuit resulting from a personal injury on property adjacent to Foundation property. The lawsuit is being handled by the insurance carrier. In the event of an unfavorable outcome, the potential claim against the Foundation should be fully covered by insurance.

The Foundation received certain property in April 1995, which included a gas station with underground gasoline tanks. The clean up costs of the tank site is the gas station owner's responsibility. The previous owner of the gas station registered the underground tanks with the Louisiana Department of Environmental Protection and paid annual tank registration fees. Therefore, the clean up costs should be covered by the Louisiana Motor Fuel Underground Storage Tank Trust Fund.

NORTHWEST LOUISIANA UNIVERSITY FOUNDATION
ANALYSIS OF ENDOWMENT FUNDS - CONT. BASED
YEAR ENDED FIVE 31, 1977

ACCT#	ACCOUNT NAME	ENDOWMENT FUNDING						ENDOW. BALANCE 12/31/76
		RECEIVING BALANCE 5/1/76	REVENUES	CONTRIBU- TIONS	TRANSFERS (FROM) AVAILABLE	SCHOLAR- SHIP	OTHER EXPENSE	
9400	WELLS QUALITY ED.	25,000	-	1,000	-	-	-	25,000
9401	WELLS WOODS MEMO	-	-	5,000	-	-	-	5,000
9402	WALKER SCHOOLSHIP	5000	-	-	500	-	-	5,500
9403	WALSH FOUNDATION	1,000	-	-	1,000	-	-	2,000
9404	WALLINGTON SCH	1,000	-	-	-	-	-	2,000
9405	WALLINGTON CLUB	1,000	-	5,000	-	-	-	7,000
9406	AL PROF ASSOCIATION	1,000	-	100	-	-	-	1,100
9407	WOMAN S JOURNAL	1,000	-	-	1,000	-	-	2,000
9408	WYCK C APPELLINE	1,500	-	-	2,500	-	-	4,000
9409	GERALDINE ANNE ABRAM	15,000	-	-	700	-	-	15,700
9410	T W ALLEN SCHOOL	4,000	-	-	500	-	-	4,500
9411	GEORGE WOODS MEMO	15,000	-	-	500	-	-	15,500
9412	FRANCIS BALDWIN	15,000	-	-	700	-	-	15,700
9413	JOHN BALL SCHOOL	20,000	-	-	400	-	-	20,400
9414	T O'BANNEKIN MEMO	20,000	-	-	5,000	-	-	25,000
9415	LEONARD BATHURST	1,000	-	-	500	-	-	1,500
9416	BALDWIN ENDOWMENTS	10,500	-	-	175	-	-	11,175
9417	BARTON ENDOWMENTS	10,500	-	-	100	-	-	11,100
9418	BICKERT TRUST	1,000	-	-	500	-	-	1,500
9419	WELLSBERRY FOUNDATION	10,000	-	-	-	-	-	10,000
9420	EMY LOU BICKERTBERRY	10,000	-	5,000	1,000	-	-	16,000
9421	B BLACKFOOT MEMOIR	15,000	-	-	500	-	-	15,500
9422	CLARE B WOODS FOUND	25,000	-	1,000	-	-	-	26,000
9423	BRADLEY PUB RELAT IONO	15,000	-	-	700	-	-	15,700
9424	A C BICKERTBERRY	15,000	-	-	200	-	-	15,200
9425	WELLSBERRY MEMOIR	1,000	-	-	100	-	-	1,100
9426	WELLSBERRY FOUNDATION	15,000	-	100	50	-	-	15,150
9427	E W B CLAYTON MEMOIR	15,000	-	-	500	-	-	15,500
9428	WYCK BATHURST MEMOIR	4,000	-	-	500	-	-	4,500
9429	BLACK BICKERTBERRY	2,700	-	-	100	-	-	2,800
9430	L L BATHURST ENDOWMENT	7,000	-	100	100	-	-	7,200
9431	CPA ASSOCIATION MEMO	5,000	-	1,000	100	-	-	6,100
9432	CALCAGNI FOUNDATION	7,000	-	-	200	-	-	7,200
9433	HELEN WOODS MEMOIR	7,000	-	175	100	-	-	7,375
9434	WYCK BATHURST	4,000	-	400	400	-	-	4,800
9435	WOMAN S MEMOIR CARROLL	10,000	-	-	200	-	-	10,200
9436	WYCK BATHURST MEMOIR	11,000	-	-	500	-	-	11,500
9437	CARROLL BATHURST	20,000	-	-	5,000	-	-	25,000
9438	BATHURST WOODS MEMOIR	10,000	-	-	-	-	-	10,000
9439	CLARE B WOODS MEMOIR	15,000	-	-	1,000	-	-	16,000
9440	WYCK BATHURST MEMOIR	15,000	-	-	1,000	-	-	16,000
9441	WYCK BATHURST MEMOIR	5,000	-	-	400	-	-	5,400
9442	L M B C C COLLEGE	15,000	-	-	700	-	-	15,700
9443	WYCK BATHURST MEMOIR	15,000	-	1,000	1,000	-	-	17,000
9444	CARROLL BATHURST MEMOIR	15,000	-	5,000	1,000	-	-	21,000
9445	GEORGE WOODS MEMOIR	10,000	-	-	500	-	-	10,500
9446	LAWRENCE S BATHURST MEMOIR	15,111	-	1,000	100	-	-	16,211
9447	CARROLL BATHURST MEMOIR	10,000	-	-	500	-	-	10,500
9448	MARY DAVIDSON MEMOIR	10,000	-	2,700	500	-	-	13,200
9449	WYCK BATHURST MEMOIR	-	-	1,000	444	-	-	1,444
9450	A BATHURST MEMOIR	5,000	-	1,000	2,000	-	-	8,000
9451	BATHURST WOODS MEMOIR	-	-	1,000	-	-	-	1,000
9452	WYCK BATHURST MEMOIR	4,771	-	200	100	-	-	5,071
9453	LITTY BATHURST	10,000	-	1,000	-	-	-	11,000
9454	WYCK BATHURST MEMOIR	4,000	-	-	400	-	-	4,400
9455	WYCK BATHURST MEMOIR	1,000	-	500	1,000	-	-	2,500
9456	WYCK BATHURST MEMOIR	1,000	-	-	200	-	-	1,200

MEMORIAL 1

RECEIVING BALANCE AT 1-1-01	TRANSFERS AVAILABLE					ENDING BALANCE AT 12-31-01
	REVENUES	CHANGES IN RESERVES	TRANSFERS FROM OTHER FUNDS	TRANSFERS TO OTHER FUNDS	OTHER EXPENSES	
4,011	1,700	-	-	-	(784)	4,927
-	4,000	-	-	-	(870)	4,000
3,044	1,201	-	(1,200)	-	(84)	3,161
449	80	-	-	-	(24)	505
249	809	-	-	(188)	(23)	948
2,179	1,171	-	-	(1,160)	(18)	3,172
194	93	-	-	-	(20)	267
1,152	1,101	-	(880)	-	(13)	1,360
2,470	1,093	-	(2,040)	-	(10)	1,513
1,170	1,801	-	(700)	(800)	(80)	1,491
100	100	-	(100)	(100)	(10)	100
1,176	1,440	-	(200)	(700)	(17)	1,509
1,078	1,000	-	(700)	-	(80)	1,098
1,670	1,107	-	(470)	(1,000)	(170)	1,134
8,023	1,140	-	(10,000)	-	(274)	1,089
263	118	-	(100)	-	(11)	260
4,164	1,140	-	(1,717)	(800)	(71)	4,686
1,079	1,121	-	(1,100)	(800)	(70)	1,452
884	873	-	(880)	(800)	(80)	900
99,000	60,000	0	-	-	0,000	141,000
4,000	4,000	-	(1,000)	(4,000)	(770)	4,000
889	1,217	-	(1,000)	(800)	(870)	1,209
1,243	8,871	-	-	-	(2,483)	8,841
1,100	1,404	-	(700)	(1,100)	(110)	1,100
2,600	1,074	-	(900)	(1,100)	(200)	1,600
100	80	-	(80)	(800)	(77)	1,043
1,403	1,804	-	(10)	(800)	(80)	2,297
1,401	1,804	-	(800)	(800)	(80)	1,624
910	194	-	(500)	(400)	(21)	101
10	10	-	(100)	(100)	(10)	10
884	904	-	(880)	(400)	(21)	1,404
879	1,100	-	(1,100)	(1,000)	(80)	1,799
884	817	-	(880)	-	(87)	1,134
1,079	1,101	-	(1,100)	(800)	(81)	1,700
708	812	-	(800)	-	(20)	700
1,118	1,100	-	(200)	(800)	(87)	1,100
704	1,048	-	(1,000)	-	(10)	1,044
5,111	1,111	-	(4,000)	(2,000)	(200)	4,000
30,000	11,000	-	-	-	(1,000)	30,000
1,000	1,100	-	(1,000)	(200)	(80)	1,000
1,000	1,100	-	(1,000)	-	(87)	1,100
400	400	-	(400)	-	(10)	400
1,000	1,000	-	(700)	(1,000)	(100)	1,000
1,000	6,000	-	(1,000)	(1,000)	(100)	6,000
1,000	1,100	1,000	(1,000)	(1,400)	(21)	4,000
1,000	1,100	-	(100)	(700)	(87)	1,000
1,100	1,100	-	(100)	(800)	(70)	1,000
1,000	1,100	-	(100)	(800)	(80)	1,000
-	100	-	-	-	(10)	100
1,000	1,100	1,000	(1,000)	(1,000)	(80)	1,100
-	100	-	-	-	-	100
80	80	-	(200)	(800)	(20)	80
1,000	1,000	-	-	(1,000)	(20)	1,000
70	70	-	(800)	100	(80)	100
80	70	-	(800)	-	(10)	70
100	100	-	(700)	-	(10)	100

WISCONSIN LAWRENCE UNIVERSITY FOUNDATION
ANALYSIS OF ENDOWMENT FUNDS - FUND BASIS
YEAR ENDED JUNE 30, 1977

ACCT#	ACCOUNT NAME	ENDOWMENT FUNDS					OTHER BALANCE AT 6/30/77
		REVENUE	CONTR. INTRNLS	TRANSFERRED FROM OTHER FUNDS AVAILABLE	DISBURS. SMTS	OTHER EXPENSE	
1000	CITY TRUSTS TRUST	-	-	-	-	-	5,000
1400	IMPACT FOUNDATION	1,000	-	-	-	-	1,000
1401	WELLER FOUNDATION	1,000	1,000	-	-	-	1,000
1402	LEWIS TRUST	1,000	100	1,000	-	-	1,000
1403	WISCONSIN TRUST	1,000	1,000	-	-	-	1,000
1404	GEORGE L. FIELD TRUST	1,000	-	100	-	-	1,000
1405	FIFTH FUND TRUST ASSN	1,000	-	100	-	-	1,000
1406	FIFTH FUND TRUST ASSN	1,000	-	100	-	-	1,000
1407	MAR. & MARY TRST	100,000	-	100	-	-	100,000
1408	OT. F. & J. TRUST	100,000	-	100	-	-	100,000
1409	LAMBERT & FURBER	10,000	1,000	100	-	-	11,000
1410	BARBARA F. TRUST	1,000	100	100	-	-	1,200
1411	HEBERT FOSTER TRUST	41,000	-	10	-	-	41,000
1412	FRANKLIN PARK TRUST	1,111	100	100	-	-	1,311
1413	L. FOR. T. A. TRUST	4,000	-	100	-	-	4,100
1414	CLARA FRANKLIN TRUST	3,000	-	100	-	-	3,100
1415	BOBIE C. TRUST	12,000	-	100	-	-	12,100
1416	HEBERT TRUST	9,250	-	100	-	-	9,350
1417	DAVE & BESSIE TRST	7,000	-	100	-	-	7,100
1418	HEBERT TRUST TRUST ASSN	10,100	10	100	-	-	10,210
1419	HEBERT TRUST TRUST ASSN	10,200	-	100	-	-	10,300
1420	MARY ANN TRUST	100,000	10,000	1,000	-	-	111,000
1421	FRANKLIN TRUST ASSN	11,200	-	100	-	-	11,300
1422	J. & E. TRUST TRUST	10,000	-	4,000	-	-	14,000
1423	CAPT. TRUST TRUST ASSN	10,000	-	1,714	-	-	11,714
1424	CORRAN BARBARA TRUST	1,000	100	100	-	-	1,200
1425	MARY ANN TRUST	11,200	-	1,000	-	-	12,200
1426	MARY ANN TRUST	10,000	10	1,000	-	-	11,010
1427	T. F. TRUST	1,000	-	100	-	-	1,100
1428	MARY ANN TRUST	10,000	-	100	-	-	10,100
1429	LEWIS & BARBARA TRUST	-	3,000	-	-	-	3,000
1430	MARY ANN TRUST	4,000	100	-	-	-	4,100
1431	HEBERT TRUST	3,000	10	100	-	-	3,110
1432	JOHN DAVID TRUST	4,000	-	100	-	-	4,100
1433	ANDREW TRUST ASSN	10,000	-	100	-	-	10,100
1434	ED. TRUST TRUST ASSN	100	-	10	-	-	110
1435	G. TRUST TRUST ASSN	100	1,100	-	-	-	1,200
1436	HEBERT TRUST ASSN	11,000	-	100	-	-	11,100
1437	HEBERT TRUST ASSN	7,000	-	400	-	-	7,400
1438	MARY ANN TRUST ASSN	100	-	100	-	-	200
1439	FRANKLIN TRUST ASSN	100	-	100	-	-	200
1440	JOHN DAVID TRUST ASSN	1,000	-	100	-	-	1,100
1441	E. TRUST TRUST ASSN	10,000	-	1,000	-	-	11,000
1442	ROBERT TRUST ASSN	10,000	-	1,000	-	-	11,000
1443	FRANKLIN TRUST ASSN	11,200	-	100	-	-	11,300
1444	T. F. TRUST ASSN	10,100	-	1,000	-	-	11,100
1445	E. L. TRUST ASSN	1,000,000	-	-	-	-	1,000,000
1446	MARY ANN TRUST ASSN	10,000	-	100	-	-	10,100
1447	JOHN DAVID TRUST ASSN	10,000	1,000	400	-	-	11,400
1448	FRANKLIN TRUST ASSN	1,000	100	-	-	-	1,100
1449	JOHN DAVID TRUST ASSN	1,000	1,000	100	-	-	2,100
1450	FRANKLIN TRUST ASSN	1,000	-	100	-	-	1,100
1451	FRANKLIN TRUST ASSN	100,000	-	1,000	-	-	101,000
1452	ROBERT TRUST ASSN	11,000	-	100	-	-	11,100
1453	MARY ANN TRUST ASSN	1,000	-	100	-	-	1,100
1454	JOHN DAVID TRUST ASSN	1,000	10	100	-	-	1,110

MEMORIAL 1

MEMORIAL BALANCE AT 7-1-09	REVENUE	EXPENSES BY TRANSFER	TRANSFERS RECEIVED			ENDING BALANCE AT 6-30-09
			PROFESSOR	NON-ACAD	OTHER	
400	407	-	-	-	(67)	1,079
4,736	1,667	100	-	(1,000)	14,079	3,532
1,607	1,600	-	(1,000)	(600)	(300)	3,500
807	1,607	20	-	(600)	(37)	1,571
1,474	857	-	(900)	-	(60)	1,124
703	682	-	(600)	(600)	(37)	601
141	149	-	(170)	(170)	(70)	404
5,881	11,072	-	(800)	(6,000)	(670)	10,183
5,881	11,741	-	(700)	(6,400)	(600)	10,882
1,741	5,881	-	(800)	(1,000)	(170)	1,751
132	803	-	(600)	-	(20)	415
4,061	4,084	-	(700)	(1,400)	(200)	6,170
600	100	-	(200)	(300)	(10)	1,607
600	100	-	(600)	-	(20)	200
676	149	-	(200)	-	(27)	300
1,170	1,400	-	(10)	(700)	(20)	1,670
460	70	-	(200)	-	(41)	160
700	640	-	(100)	(200)	(27)	1,074
1,100	1,607	-	(140)	(1,600)	(60)	1,988
1,670	1,140	-	(200)	(200)	(70)	1,481
4,700	11,741	-	(1,400)	(6,000)	(600)	12,441
11,741	16,514	-	(1,400)	(10,500)	(1,400)	16,954
1,681	1,140	-	(100)	(600)	(70)	1,154
3,181	6,140	-	(1,300)	-	(100)	6,881
3,671	1,140	-	(1,700)	(1,000)	(71)	667
611	144	-	(100)	(200)	(20)	133
1,100	1,400	-	(1,300)	-	(70)	1,670
6,700	6,001	-	(1,600)	(6,000)	(600)	6,501
100	600	-	(100)	-	(11)	267
1,607	1,207	-	(600)	(700)	(40)	1,105
-	600	-	-	-	-	400
540	700	-	-	(600)	(10)	1,640
1,640	1,170	-	(600)	-	(40)	1,710
700	600	-	(600)	-	(47)	1,613
1,607	1,600	-	(600)	(600)	(30)	1,674
20	20	-	(20)	-	-	20
60	600	17	-	-	(10)	677
1,607	1,101	-	(110)	(600)	(70)	1,424
1,144	600	-	(600)	(600)	(20)	1,687
-	10	-	-	-	(1)	17
10	12	-	(100)	-	(4)	70
562	600	-	(200)	(400)	(27)	707
6,694	7,811	-	(1,600)	(6,000)	(600)	6,977
1,100	1,400	-	(600)	(100)	(40)	1,600
1,100	1,110	-	(200)	(200)	(70)	1,600
11,100	11,690	-	(1,600)	(6,000)	(600)	14,790
-	-	-	-	-	-	-
1,607	1,100	-	(600)	-	(20)	1,700
70	1,600	-	(600)	-	(40)	1,700
600	1,100	-	-	-	(60)	(600)
707	600	-	(100)	-	(40)	1,001
600	600	-	(200)	(600)	(10)	700
60	60	-	(200)	-	(7)	60
11,700	11,607	-	(1,600)	(1,400)	(6,000)	10,302
1,600	1,100	117	(200)	(1,000)	(100)	1,700
107	100	-	-	-	(4)	102
611	611	-	(600)	-	(10)	111

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
ANALYSIS OF EMPLOYMENT FUNDS - 2008 BASIS
YEAR ENDED 6/30/09

ACCT#	ACCOUNT NAME	EMPLOYMENT FUNDS - 2008						
		RECEIVING BALANCE AT 1/01/08	REVENUES	CONTRIBUTIONS	TRANSFERS (EXPENSE) AVAILABLE	UNRECORDED DEBITS	EXPENSE	EMPLOYMENT BALANCE AT 6/30/09
9490	LA GUYON ENDOW FUND	10,000	-	-	240	-	-	10,240
9490	LAYTON TRUST	400,000	-	-	-	-	-	400,000
9490	GARRETT LAMINGTON DR	5,000	-	-	600	-	-	5,600
9490	ROBERT LAYTON BLACK	10,000	-	-	1,000	-	-	10,000
9490	L.S. LEAKE MEMO END FC	50,000	-	-	4,000	-	-	54,000
9490	HARRY LEMERT SCH	10,000	-	-	100	-	-	10,100
9490	LEONARDINA LUISIANA	-	-	1,000	10	-	-	1,010
9490	HOWARD LEVENSAL	5,000	-	200	100	-	-	5,300
9490	A.B.S. LYELL TRUST	1,000	-	-	100	-	-	1,100
9490	VICTORY MICHONTE	1,000	-	-	1,000	-	-	1,000
9490	LA REAL ESTATE TRAM	20,000	-	-	1,000	-	-	21,000
9490	LA RESTAURANT ASSOC	5,000	-	-	1,000	-	-	6,000
9490	GEORGE TAYLOR TRUST	54,000	-	1,400	600	-	-	56,400
9490	M.C. MCRAFFY ENDOW	1,000	-	-	100	-	-	1,100
9490	ELLEN MAPP ENDOW	1,000	-	-	-	-	-	1,000
9490	MARCO MAPP ENDOW	2,000	-	-	100	-	-	2,100
9490	REVELLY MARVIN ENDOW	20,000	-	500	1,000	-	-	21,500
9490	T.M. (MRS.) GARDNER	50,000	-	-	-	-	-	50,000
9490	THOMAS MATTHEW ENDOW	5,000	-	-	100	-	-	5,100
9490	ALTON MCCORMACKY ENDOW	5,000	-	-	1,000	-	-	6,000
9490	CHARLES MCCORMACKY SCH	-	-	100	-	-	-	100
9490	MOSE MCCORMACKY ENDOW	1,000	-	-	600	-	-	1,600
9490	JOHN L. MCCORMACKY SR	5,000	-	50	500	-	-	5,550
9490	MARTIN A. MCCORMACKY SCH	1,000	-	200	100	-	-	1,300
9490	ETHEL W. MAMMAY ENDOW	4,000	-	-	1,000	-	-	5,000
9490	MARVIN MCCORMACKY	10,000	-	-	1,000	-	-	11,000
9490	J.W. WILKINSON ENDOW	20,000	-	-	500	-	-	20,500
9490	MCCORMACKY TRUST	10,000	-	100	1,000	-	-	11,100
9490	DR. JOHN MCGUIRE	1,000	-	-	200	-	-	1,200
9490	JONA MEYER TRUST	70,000	-	-	-	-	-	70,000
9490	MELBA LITTLEBAND DR	5,000	-	1,000	500	-	-	6,500
9490	GEORGE A. MILLER MEM	10,000	-	500	-	-	-	10,500
9490	HILL ARNE MELLETT	10,000	-	-	-	-	-	10,000
9490	SALE, MARGARET TRUST	5,000	-	-	-	-	-	5,000
9490	WALTER MICHEL SCHOOL	5,000	-	-	400	-	-	5,400
9490	ELVIE MORGAN SCHOL.	1,000	-	-	-	-	-	1,000
9490	MORGAN M. MURPHY TRAM	1,000	-	-	100	-	-	1,100
9490	MORGAN CHARLES ART	10,000	-	1,000	-	-	-	11,000
9490	MURPHY FORT ON ENDOW	-	-	-	-	-	-	-
9490	MORGAN DEY TRAM	1,000	-	50	-	-	-	1,050
9490	MORGAN POLICE LOCAL	1,000	-	-	-	-	-	1,000
9490	MORGAN YOUTH BASEBALL	1,000	-	-	600	-	-	1,600
9490	FRANCIS MORROW MEM	1,000	-	-	100	-	-	1,100
9490	CECILE MORROW MEM END	1,000	-	-	100	-	-	1,100
9490	DR. LA. MORROW-SALERS	5,000	-	-	1,000	-	-	6,000
9490	DR. MARTIN MEM MEM FC	-	-	1,000	1,000	1,000	-	3,000
9490	MRS. MRS. MORROW	1,000	-	-	600	-	-	1,600
9490	B.F. & B. MORROW	10,000	-	500	-	-	-	10,500
9490	MURROW BARRI ENDOW	1,000	-	-	-	-	-	1,000
9490	MRS. MRS. MORROW DR	100,000	-	50,000	1,000	-	-	151,000
9490	LUREL MULLY TRUST FC	-	-	100	1,000	-	-	1,100
9490	MRS. MURPHY CLUB SCH	500	-	-	100	-	-	600
9490	MURROW LAFAYETTE MEM	1,000	-	-	200	-	-	1,200
9490	MRS. MURPHY CLUB ENDOW	1,000	-	-	-	-	-	1,000
9490	MURROW (MRS.) MURPHY SCH	10,000	-	-	1,000	-	-	11,000
9490	MULLY BARRI MEMO SCH	1,000	-	1,000	50	-	-	2,050
9490	MRS. MURPHY SCH	14,000	-	-	600	-	-	14,600
9490	MURPHY BARRI ENDOW	1,000	-	-	-	-	-	1,000

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
 ANALYSIS OF EMPLOYMENT FUND - 1977 BASIS
 YEAR ENDED JUNE 30, 1977

ACTIV #	ACCOUNT NAME	EMPLOYMENT FUND					ENDING BALANCE AT 6/30/77
		BEGINNING BALANCE AT 7/1/76	REVENUES	CONTRIBUTIONS	TRANSFERS FROM OTHER FUNDS AVAILABLE	DISBURSMENTS	
9811	JAMES FRANKS	1,000	-	-	000	-	1,000
9816	U F U PROGRAM INCOME	17,460	-	-	000	-	17,460
9818	WILLIAM PORTER TRUST	3,700	-	-	000	-	3,700
9820	WILLIAM PORTER INCOME	46,000	-	-	-	-	46,000
9821	PLATE PLATE SCHL	-	-	-	-	-	-
9822	L L PRICE SCH	4,000	-	-	-	-	4,000
9823	THE DAVIS INCOME	40,000	-	20,000	000	-	60,000
9825	C FORDHAM MEM SCHOLAR	1,000	-	-	-	-	1,000
9826	P R A L	2,000	-	-	000	-	2,000
9828	PAUL L RAYMOND INCOME	2,000	-	-	-	-	2,000
9829	M I RAYMOND MEM SCHL	1,270	-	-	-	-	1,270
9830	DAVIS ROBERTSON SCH	1,200	-	-	100	-	1,300
9831	ROBERT CLAY INCOME	24,300	-	-	000	-	24,300
9832	LEONARD ANDERSON SCH	1,000	-	-	-	-	1,000
9833	REYNOLDS KENNETH INCOME	4,000	-	-	000	-	4,000
9834	JAM BURTON SCHL	1,700	-	20	(400)	-	1,300
9835	FRANCY BUSHELL SCH	-	-	1,000	-	-	1,000
9836	JANSEL LIBRARY INCOME	20,100	100	00	-	-	20,200
9838	THE E B GLADYS GARDEN	10,000	-	1,000	-	-	11,000
9839	LEONARD SCHOLAR MEM	6,000	-	-	-	-	6,000
9840	JOHN H BUSH SCHOLAR	2,000	-	-	000	-	2,000
9841	WOMAN WORTHY SCHL SCH	200,000	-	4,000	-	-	204,000
9842	THOMAS HALL SCOTT SCH	-	-	20,000	6,000	-	26,000
9843	SCIENCE OF PEACE INCOME	20,000	-	-	-	-	20,000
9844	MARY TAMA CLUB INCOME	10,000	-	-	000	-	10,000
9845	EDWIN BARRA END SCH	4,000	-	-	000	-	4,000
9846	WALTER FARMY TRUST	20,000	-	-	-	-	20,000
9847	BILLIE WYCKE MEM	14,000	-	-	000	-	14,000
9848	CLYDE W B STRAUSS	100,000	-	-	-	-	100,000
9849	CAROLYN THOM BELLEVUE	100,000	-	10,000	1,000	-	111,000
9850	ALICE B THOMPSON	4,000	-	1,200	000	-	5,200
9851	ELLEN L THOMPSON	9,000	-	-	000	-	9,000
9852	JUDITH HARRIS SCHL	3,000	-	100	400	-	3,500
9853	10 SUN TRUST BY JOHN B	10,000	-	-	-	-	10,000
9854	GEORGE THOMAS SCHL SCH	2,000	-	-	000	-	2,000
9855	10 TULLER MEM SCHL SCH	2,000	-	-	000	-	2,000
9856	TRUST IN MEMORY OF	2,000	-	-	000	-	2,000
9857	FRANCIS BAKER TRUST	6,000	-	-	1,000	-	7,000
9858	MARY B GEORGE T WALE	20,000	120	2,000	000	-	22,120
9859	DAVE WOODS MEM SCH	1,000	-	-	000	-	1,000
9860	GRAND HALL MEM SCHL	1,000	-	-	000	-	1,000
9861	MARY WOODS MEM SCH	4,000	-	-	000	-	4,000
9862	ELLEN WOODS INCOME	10,000	-	1,000	1,000	-	12,000
9863	GEORGE WOODS INCOME	1,000	-	-	-	-	1,000
9864	BOBBIE B WOOD	4,000	-	-	000	-	4,000
9865	GEORGE WOODS INCOME	1,000	-	-	000	-	1,000
9866	WEST MONROE CPVEAN	44,000	-	-	000	-	44,000
9867	ELLY ANSELBY WOODS	20,000	-	-	000	-	20,000
9868	B WOODS MEM INCOME	2,000	-	-	-	-	2,000
9870	EDWIN WOODS INCOME	20,000	-	-	-	-	20,000
9871	T A WOODS MEM	2,000	-	-	000	-	2,000
9872	NEW WOODS INCOME	20,000	-	100	1,000	-	21,100
TOTAL EMPLOYMENT FUND		1,000,000	700	20,000	10,100	1,000	1,030,800

N O R T H E A S T L O U I S I A N A U N I V E R S I T Y F O U N D A T I O N

BEGINNING BALANCE AT 12/31/09	FUNDS AVAILABLE					ENDING BALANCE AT 12/31/10
	REVENUES	EXPENSES	TRANSFERS FROM/TO OTHER FUNDS	NONRECURRING	OTHER EXPENSES	
1,400	1,443	-	2,943	2,943	253	1,327
12,111	1,200	-	2,000	(1,000)	-	1,311
500	400	-	600	-	200	270
9,800	1,400	-	(1,000)	-	(1,070)	1,130
-	-	-	-	-	-	-
470	300	-	-	200	270	770
4,700	4,700	1,000	2,000	(1,000)	(270)	6,730
0	-	-	-	-	-	0
320	300	-	2,000	-	170	2,790
600	600	-	-	-	200	1,400
400	400	-	-	-	200	600
300	300	-	-	-	(120)	180
4,600	3,000	-	2,000	(1,000)	1,600	5,200
200	150	-	-	2,000	100	1,450
600	110	-	1,000	(2,000)	270	420
200	150	110	100	(500)	200	180
-	142	400	-	(400)	-	242
64,643	6,410	20,000	-	-	64,000	64,713
12,111	7,700	-	-	(1,000)	2,070	12,111
400	321	-	-	-	400	1,121
700	400	-	2,000	(400)	200	1,900
66,853	8,030	-	-	(4,000)	6,070	11,053
-	20,133	-	64,070	-	(1,400)	15,803
64,853	1,100	11,070	(11,000)	-	(1,000)	1,923
300	1,200	-	2,000	(3,000)	200	1,500
470	100	-	2,000	-	200	770
7,000	4,800	-	-	(1,000)	1,400	7,200
5,270	4,800	-	2,000	(1,000)	200	4,470
40,120	14,000	-	-	-	(10,070)	34,050
6470	11,470	-	(1,000)	(1,000)	(750)	14,190
100	100	20	(400)	-	100	80
370	1,100	-	(2,000)	(2,000)	100	1,130
400	400	30	(400)	-	(20)	410
1,700	1,700	-	-	(1,000)	200	2,400
200	270	-	(2,000)	-	170	240
200	200	-	(2,000)	-	100	100
1,000	1,070	-	(2,000)	-	200	1,270
1,070	1,000	-	(1,470)	(2,000)	100	800
3,000	4,500	-	1,000	(2,000)	(400)	5,100
1,200	100	-	(2,000)	(2,000)	200	400
1,200	1,470	-	(2,000)	(2,000)	200	1,970
400	270	-	(2,000)	-	100	170
2,270	4,700	-	(1,000)	(2,000)	2,000	2,970
2,000	2,070	-	-	(1,000)	(200)	1,870
500	170	-	1,000	(400)	200	670
1,100	800	-	(2,000)	(2,000)	(270)	500
4,850	5,200	-	(2,000)	(2,000)	(200)	4,850
1,000	1,070	-	(2,000)	(1,000)	(100)	1,070
100	400	-	-	-	100	600
6,270	4,200	-	-	14,000	(400)	9,070
100	270	-	(2,000)	-	200	470
1,000	1,000	-	(1,000)	-	(170)	430
61,853	61,730	11,000	(10,000)	(11,270)	(10,000)	61,213

**NORTHEAST PENNSYLVANIA UNIVERSITY SYSTEMS
ANALYSIS OF AGENCY EMPLOYMENT FUNDS - CREDIT BALANCE
YEAR ENDING JUNE 30, 1997**

ACCT#	ACCOUNT NAME	AGENCY EMPLOYMENT FUNDS					ENDING BALANCE AT 6/30/97
		BEHAVIORAL BALANCE AT 6/30	REVENUES	EXPENSES	TRANSFERS FROM OTHERS	OTHERS	
EMPLOYEE SALARIES -							
9400	1 BROWNSHAW CLERK	1,090.70	-	-	10,000	-	1,090.70
9410	CONVILLE TRUST FUNDS	1,000.70	-	-	10,000	-	1,000.70
9440	K BROWNE EMPLOYEE SAL	1,000.00	1,000	-	10,000	-	1,000.00
9450	BROWNSHAW CLERK	1,000.00	-	-	10,000	-	1,000.00
TOTAL EMPLOYEE SALARIES		4,091.40	1,000	-	40,000	-	4,091.40
EMPLOYEE PROFESSIONALS -							
9400	ARIEL-INTERPRETER	10,000	-	-	-	-	10,000
9407	OT WALACE ENG PROF	40,000	-	40,000	-	-	40,000
9408	TM BARRMAN ENG PROF	-	200	10,000	-	-	10,200
9409	BELENZONI ENR SC ENG	-	-	10,000	-	-	10,000
9410	EL BROWNSHAW MUSIC	10,000	-	-	-	-	10,000
9417	DIANE D'S THERAPY	10,000	-	-	-	-	10,000
9420	DIANE PRO-COMPUTER	10,000	-	-	1,000	-	10,000
9430	EMPLOYEE PROFESSIONALS	10,000	-	40,000	-	-	10,000
9434	GLENNON ENR/PROF/ENR	10,000	-	-	1,000	-	10,000
9470	MS L LAYTON ENR/PROF	10,000	-	-	1,000	-	10,000
9470	LARRY ENR/PROF	10,000	-	-	1,000	-	10,000
9471	BARRMAN PROF/ENR	10,000	-	-	1,000	-	10,000
9472	ACC ENR/PROF CONTRACT	10,000	-	-	1,000	-	10,000
9473	ACC ENR/PROF CONTRACT	10,000	-	-	1,000	-	10,000
9474	MS TROTTEN PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9475	MS CITY DESIGN ENG	10,000	-	-	1,000	-	10,000
9476	MS ENR/PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9477	MS ENR/PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9478	MS ENR/PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9479	MS ENR/PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9480	PROF ENR/PROF	10,000	-	-	1,000	-	10,000
9481	ENR/PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9482	ENR/PROF/ENR/PROF	10,000	-	-	1,000	-	10,000
9483	SCOTT ENR/PROF/ENR	10,000	-	-	1,000	-	10,000
9484	SCOTT ENR/PROF/ENR	10,000	-	-	1,000	-	10,000
9485	TROTTEN ENR/PROF/ENR	10,000	-	-	1,000	-	10,000
9486	WALACE ENR/PROF/ENR	10,000	-	-	1,000	-	10,000
9487	WALACE ENR/PROF/ENR	10,000	-	-	1,000	-	10,000
TOTAL EMPLOYEE PROFESSIONALS		470,000	200	50,000	7,000	-	477,200
TOTAL AGENCY EMPLOYMENT FUNDS		4,582.40	1,200	50,000	17,000	-	4,652.40

NOVEMBER 1977

BUDGET EMPLOYMENT FUND BALANCE SHEET						
REVENUE BALANCE AT 10/1/77	REVENUE	CONTRA- BUDGET	TRANSFER (POSITIVE) FUNDS AVAILABLE	GRAND TOTAL	OTHER CHANGES	ENDING BALANCE AT 11/30/77
184,441	70,883	-	(28,291)	-	(2,000)	224,933
13,838	60,763	-	(18,288)	-	(1,188)	55,125
144,603	131,646	-	(46,579)	-	(3,188)	226,482
184,441	202,529	-	(74,869)	-	(3,188)	308,923
1,607	3,208	-	-	-	(288)	4,527
-	1,100	-	-	-	188	1,288
-	288	-	-	-	108	396
-	1,600	-	-	-	108	1,708
1,607	1,608	-	-	-	(288)	2,927
4,008	8,008	28	-	-	(288)	12,026
17,233	7,488	-	(8,833)	-	(208)	25,688
1,607	4,788	-	-	-	(288)	6,127
18,840	8,007	-	(1,788)	-	(2,000)	22,859
8,833	8,833	-	(8,833)	-	(1,688)	7,145
888	8,833	-	-	-	(288)	9,445
8,847	8,833	-	(1,788)	-	(288)	15,612
2,000	8,833	-	(1,688)	-	(2,000)	7,145
1,607	8,833	-	(1,688)	-	(2,000)	6,752
8,833	8,833	-	(8,833)	-	(2,000)	6,833
1,607	4,188	-	(2,178)	-	(2,178)	1,439
18,840	1,200	-	(2,178)	-	(2,178)	15,664
16,817	4,888	-	(2,178)	-	(2,178)	17,349
17,188	8,788	-	(2,178)	-	(2,178)	21,620
18,871	1,100	-	(2,178)	-	(2,178)	17,695
9,488	9,488	-	(2,178)	-	(2,178)	16,800
8,588	8,188	-	(8,833)	-	(2,178)	5,765
18,841	8,188	-	(2,178)	-	(2,178)	14,673
9,488	8,188	-	(2,178)	-	(2,178)	15,310
18,840	8,188	-	(2,178)	-	(2,178)	14,672
18,112	8,188	-	(2,178)	-	(2,178)	14,944
282,211	178,488	28	(84,888)	-	(8,488)	377,431
78,118	28,888	28	(18,788)	-	(8,488)	79,658

NORTHEAST LOUISIANA UNIVERSITY FEDERATION
ANALYSIS OF TEMPORARILY RESTRICTED FUNDS - COST BASIS
(DEPARTMENT & OTHER GRANTS)
FOR THE YEAR ENDED JUNE 30, 1997

ACCT#	ACCOUNT NAME	RECEIVING BALANCE AT JUNE	REVERSIONS	CONTR. RETURNS
9081	ACCELERATED	12,821	1,178	8,000
9082	AD. INTRM. ORIENTATION	-	888	16,000
9078	BIOLOGY	5,788	877	1,124
9078	NEW-OF BLDG-CORST	12,800	58	4,884
9070	COLLEGE OF BUSINESS	18,898	2,888	23,888
9078	BUS INTRM. SYSTEM	48,000	2,888	-
9078	CANCER RESEARCH	18,788	2,800	2,477
9078	CENT BUS & BLDG RES	2,288	1,114	2,258
9078	CHEMICAL PROGRAM PRAC	8,248	888	18,288
9078	FRANCHISEY-COMPUTER	-	1,888	-
9078	COLLEGE OF EDUCATION	11,887	481	8,678
9080	CODE ENHANCEMENT FG	8,218	948	18,278
9080	COMPUTER SCIENCE	8,288	1,278	7,888
9080	KITTY DRUGS ENHANCE	-	21,811	48,888
9081	DECKER LINV HOME FUN	288,111	2,841	-
9084	ENTREPRENEUR STUDY	8,411	781	1,000
9080	KITTY ENHANCEMENT AC	8,878	1,888	11,000
9080	FACULTY/STUD ENHANCE	24,888	1,811	13,188
9080	FACULTY ENHANCEMENT	88,411	18,181	-
9080	INST OF GERMANTOLOGY	8,887	887	-
9081	LAW JOURNALS	2,881	1,881	11,100
9081	LIV DAVISON ENHANCEMT	-	-	88,888
9081	LIBRARY CONFERENCE	-	18,811	-
9080	LIBRARY GIFT FUND	24,111	8,108	17,944
9080	LA SMALL BUS DEVY CON	17,881	1,784	-
9080	MATHEMATICS DEPT	18,878	1,108	18,888
9080	HEU CONCERTS	1,278	1,288	888
9080	HEU HONORS PROGRAM	2,484	1,182	4,178
9080	HEU WATER S&I TEAM	2,248	2,888	18,108
9080	HEU HOLDING PROJ FG	8,478	1,888	17,788
9080	FRANCHISE COLLEGE	8,888	177	-
9080	FRANCHISE AGENCY FG	787	111	18,888
9080	BURLINGO PHARMACY	-	184	18,888
9080	PSYCHOLOGY INTRM PROJ	12,884	888	18,888
9080	PUBLIC RADIO	14,174	8,177	18,177
9080	FRES QUAMER (S&I PROJ)	2,784	811	8,888
9078	AMM ENTERPRISE & SOC	88,111	1,784	-
9080	FORM-A APP SCI	2,888	814	2,888
9080	SPYERWOOD MUSIC FUND	1,888	814	-
9080	SCHOOL OF MUSIC	14,241	2,288	1,888
9080	SCI MUSIC SUPP GROUP	2,178	877	88
9080	TIMBERLAND RECEPTIVE	18,188	187	-
9080	TOXICOLOGY-BISE	18,288	1,288	-
9080	HEU UNIV ADVANCEMENT	4,481	878	2,178
9080	HEU ENHANCEMENT FUND	-	478	18,288
9078	EM SUPP INTRM PAY	8,888	188	-
9080	INSTRUMENTALITY	8,888	-	18,888
	KITTY DRUGS INTRMST	2,888,888	-	-
	OTHER RESTRICTED FUNDS (SCHEDULE 4)	8,108	14,178	18,114
	OTHER RESTRICTED-ADJ. GRANT (SCHEDULE 1)	7,888	-	11,888
	TOTAL DEPARTMENT & OTHER GRANTS	1,148,888	114,888	588,748

SCHEDULE 3

DECREASE FROM (OR) OTHER FUNDS	STOCK ACQUISITIONS	OTHER RESPONSE	STARTING BALANCE AT 4-30-87
-	-	(2,704)	11,408
-	-	(94)	10,404
888	-	(3,687)	7,716
7,888	(100)	(11,294)	888
-	-	(16,482)	28,400
-	-	(287)	28,113
-	-	66,004	94,117
-	-	(1,845)	92,272
-	-	(11,051)	81,221
12,000	-	894	82,115
4,500	(8,533)	(71,193)	1,012
-	-	(6,081)	4,931
-	-	(2,135)	2,796
246,401	-	(2,247)	244,149
(246,401)	-	(185)	243,964
-	-	(2,245)	241,719
-	-	(2,273)	239,446
-	-	(2,528)	236,918
-	-	(67,144)	170,774
-	-	(882)	169,892
-	-	(7,348)	162,544
-	-	(100,000)	62,544
22,888	-	-	85,432
(214,075)	-	14,001	21,357
-	-	(1,344)	20,013
-	-	(18,691)	1,322
-	-	(1)	1,321
(1,311)	-	(11)	1,310
-	-	(21)	1,289
1299	-	(3,471)	2,007
-	-	(18,691)	1,316
-	-	(4,894)	2,000
1,811	-	(24,767)	2,189
(1,715)	-	(1,788)	411
-	-	(20,349)	207
-	-	(38,874)	16,133
13,888	-	(26,777)	1,356
-	-	(78,948)	27,204
-	-	(2,488)	24,716
-	-	(20)	24,696
1,940	(1,011)	(1,822)	22,674
-	-	(84)	22,590
18,708	-	(8)	22,582
-	-	(127)	22,455
-	-	(826)	21,629
12,475	-	(24,484)	1,145
(879)	-	(8,884)	2,025
-	(12,388)	-	9,637
-	-	-	9,637
1,548	-	(10,853)	12,185
846	(8,767)	(2,482)	10,936
11,411	(122,768)	(107,688)	1,090,117

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
ANALYSIS OF TEMPORARILY RESTRICTED FUNDS - COST BASED
DEPARTMENT & SCHOOL/AGENCY - OTHER RESTRICTED FUNDS
FOR THE YEAR ENDED JUNE 30, 1993

ACCT	ACCOUNT NAME	REVENUE BALANCE AT 7/1/91	REVENUE	CONTROL BALANCE
0000	OTHER RESTRICTED FUNDS -			
0000	ASC STUDENT CHAPTER	1,124	106	1,230
0001	AM (UN)EMPLOYED FD	-	-	-
0002	AG AGENCY SERV FD	120	12	-
0003	ADULT LITERACY	1,243	187	1,430
0004	SCHOOL AID	761	81	1,112
0005	ART DEPARTMENT	438	20	83
0006	ARCHAEOLOGY	-	-	-
0007	ATHLETICS	286	21	-
0008	ATMOSPHERIC SCIENCE	882	20	130
0009	AUXILIARY DEPT	209	188	1,182
0010	BAND-SUPPORT GROUP	-	12	800
0011	BONA FIDE GRANT AID	-	84	-
0012	BIOLOGY TRAVEL	-	-	-
0013	BIOGEOG. MUSEUM	-	83	-
0014	BUSINESS M V FUND	-	88	1,000
0015	CHINAITE DEPT	1,280	113	-
0016	CLINICAL PHARMACY	-	8	88
0017	CLINICAL PHARMACY	1,214	142	-
0018	COIN	960	267	1,101
0019	COMPUTER LABS	-	448	4,000
0020	CONTRIBUTION FUNDS	1,283	114	-
0021	COOPER LIBRARY BLDG	-	-	-
0022	COOPER POLICE DE	1,271	293	1,000
0023	COSTUME STORE	184	23	-
0024	DEPT SCHOLARSHIP	4	4	243
0025	ENV & LAND RESOURCES	577	64	-
0026	EXCELLENCE COUNSELOR	4,127	148	-
0027	EXCELLENCE EXCEL	1,500	268	288
0028	EXPT OF ENGLISH	49	22	200
0029	EXPERI. RESOURCES FUND	-	-	-
0030	EXPLOR DEPT SPECIAL	1,214	288	-
0031	EXPLORATION PROGRAM	-	427	5,000
0032	EXCELLENCE-EXCEL	1,413	187	-
0033	EXCELLENCE-EXCEL	343	29	-
0034	EXCELLENCE-EXCEL	625	124	147
0035	EXCELLENCE-EXCEL	43	2	-
0036	EXCELLENCE-EXCEL	4	1	-
0037	EXCELLENCE-EXCEL	100	172	2,140
0038	EXCELLENCE-EXCEL	138	467	2,099
0039	EXCELLENCE-EXCEL	4,000	124	-
0040	EXCELLENCE-EXCEL	10	-	-
0041	EXCELLENCE-EXCEL	-	20	111
0042	EXCELLENCE-EXCEL	1,274	248	170
0043	EXCELLENCE-EXCEL	67	267	15,894
0044	EXCELLENCE-EXCEL	1,678	111	1,114
0045	EXCELLENCE-EXCEL	889	111	-
0046	EXCELLENCE-EXCEL	288	44	-
0047	EXCELLENCE-EXCEL	1,400	121	1,194
0048	EXCELLENCE-EXCEL	1,284	171	-
0049	EXCELLENCE-EXCEL	814	114	940
0050	EXCELLENCE-EXCEL	627	297	1,190
0051	EXCELLENCE-EXCEL	1,200	268	-
0052	EXCELLENCE-EXCEL	21	2	-
0053	EXCELLENCE-EXCEL	2,778	44	-
0054	EXCELLENCE-EXCEL	-	-	-

SCHEDULE 4

TRANSFERRED FROM OTHER FUNDS	REVENUE	OTHER EXPENSE	ENDING BALANCE AT 6/30/02
-	-	(2,879)	1,433
-	-	-	-
-	-	(1)	13
80	-	(6,079)	1,873
-	-	(293)	428
-	-	(21)	248
-	-	-	-
-	-	13	294
-	-	10	292
-	-	(1,094)	4,208
(200)	-	-	117
100	-	-	893
-	-	-	-
1,201	-	-	1,134
100	-	(2,742)	24
-	-	144	1,041
-	-	-	23
-	-	98	1,408
-	-	(111)	1,271
50	-	(25)	4,094
-	-	98	1,128
-	-	-	-
-	-	(1,048)	433
-	-	(2)	296
-	-	(200)	11
-	-	(2)	438
-	-	(2,284)	1,428
-	-	(221)	2,548
-	-	(244)	288
-	-	-	-
-	-	(279)	2,724
-	-	(77)	2,483
-	-	180	1,350
-	-	(2)	190
-	-	(14)	1,241
-	-	-	41
-	-	-	-
-	-	183	1,044
-	-	(71)	5,099
-	-	(1,429)	447
-	-	-	13
-	-	-	(18)
-	-	(18)	1,438
-	-	(29,628)	1,782
-	-	(1,122)	1,128
-	-	18	1,094
-	-	(5)	417
-	-	(211)	1,484
-	-	(28)	1,172
-	-	(344)	1,288
-	-	(311)	2,147
-	-	(9)	1,064
-	-	-	23
-	-	(2,018)	179
25	-	(17)	-

NORTHEAST LEBANONA UNIVERSITY FEDERATION
ANALYSIS OF TEMPORARILY RESTRICTED FUNDS—COST BASE
DEPARTMENT & SCHOOL GROUPS—OTHER RESTRICTED FUNDS
FOR THE YEAR ENDING JUNE 30, 1997

ACCT	ACCOUNT NAME	BEGINNING BALANCE AT 6-30-96	REVENUES	CONTR- BUTIONS
9010	SALES	1,296	294	-
9011	EXCEPTION FUND	-	24	4,271
9012	WELLA PRESS-CLUB	2,214	200	-
9040	MLU ADULT LEARNING	294	20	-
9070	MLU BAMB. SPONSOR FUND	11	1	-
9180	MLU BUS AFFAIRS	1,094	59	797
9182	MILLICHA	1,191	171	607
9210	SPEECH COMM/THEATRE	869	117	749
9250	MLU FACULTY CLUB	1,819	2,750	5,429
9300	SPEECH/DEBATE FORUM	-	11	1,111
9320	MLU SMALL BUS SERVICE	1,208	151	-
9322	CAMP-ENTER/PROSE/DEB	-	-	-
9325	MLU/THREATENED PERSON	-	4	19,249
9326	MLU/AS WRIST/MSB	-	-	-
9328	SCH OF NURSING	1,607	891	1,211
9329	OCCUPATIONAL THERAPY	27	29	899
9329	IMAGERY GROUP	9,581	623	-
9330	WATER SCIENCE TECH	890	890	-
9330	MOLEC PROGRAM LAB FUND	-	23	1,689
9330	HEAR-HEARD PRO-DEAF	2,879	322	-
9330	HEAR-LEARN PROJ	97	11	-
9331	PSYCHOLOGICAL SCREENING	-	89	1,807
9331	HEP/ROTARY PROJ	-	113	3,420
9331	HEP/FAHRENT PROGRAM	-	269	1,478
9331	HEALTH/STUBBORN PROJ	149	58	296
9331	DEVY TRAFFIC/TRADE	961	164	-
9332	PROFESSIONAL DEVY PD	49	3	29
9332	PROF/GOV/ACCT PROJ	-	11	260
9332	PSYCHOLOGY ASSISTANCE	24	4	-
9334	PHYSICS	1,993	111	-
9335	PUB AFFAIRS/PROF	81	64	100
9336	CHASSIS SERVICES	869	64	1,211
9336	BIOLOGICAL TECH	1,475	64	11
9336	DRUMS BAND TECH	889	117	1,000
9340	BUCKETT ACADEMIST	224	17	-
9342	ALLIANCE/PROF	187	12	-
9346	SCH OF MUS-CONCERT	728	89	-
9346	50 JOURNALISM COUR	-	-	-
9347	MUSIC WORK PROGRAM	219	60	889
9349	DEPT OF SOCIOLOGY	2,741	205	3,420
9351	SOCIOLOGY SUPPORT FD	24	19	889
9360	SPRINT GROUPS	2,994	71	12,740
9369	THERAPEUTIC LEARNING	-	-	-
9370	TOXICOLOGY PROJ FUND	-	-	-
9374	TOXICOLOGY RESEARCH	483	24	-
9374	TOXICOLOGY INT	94	11	-
9375	MUSEUM OF COSMOLOGY	1,021	41	100
9700	LAYTON FARM	-	-	-
9701	MLU FARM EQUIPMENT	-	-	2,666
9702	CATTLE	-	-	-
9704	PORCIS	-	-	-
9706	SWINE	-	-	-
9708	COTTON	-	-	-
9710	WAX	-	-	-
9716	DATE	-	-	-
9718	ORCHARD	-	-	-
TOTAL OTHER RESTRICTED FUNDS		91,820	14,974	114,711

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
 ANALYSIS OF TEMPORARILY RESTRICTED FUNDS—COST BASIS
 DEPARTMENT A SCHOLARSHIPS - OTHER RESTRICTED-SCHOLARSHIPS
 FOR THE YEAR ENDED FIVE 31, 1997

ACTY	ACCOUNT NAME	REVENUE BALANCE AT 5/31/97	REVENUES	COSTS- WITHDRA
	OTHER RESTRICTED SCHOLARSHIP -			
70009	ALPHA-BAYOU COUNTRY	-	-	2,000
70009	ALPHA-COYON COUNTRY	-	-	100
70000	ALPHA-DOTTA	-	-	-
70000	ALPHA-ETHEL	-	-	1,000
70000	ALPHA-GLACIETA	-	-	-
70001	ALPHA-GLA WRESTLING	200	-	4,100
70000	ALPHA-TURKEY-CHAPTER	-	-	-
70000	ALPHA-WESTERN PRIDE	1,000	-	-
70000	ALPH OPERATING ROOMS	-	-	-
70100	ASSOCIATION OF COLLEGE	-	-	-
70100	ASSOCIATION OF COLLEGE	-	-	2,000
70100	ALPHA LAMBDA DELTA	-	-	-
70100	AM VETS POST 4-0000P	-	-	-
70200	AM ASSOC COST SHG	100	-	-
70200	ANGUS CROSS BROTHERS	100	-	1,000
70200	ANGUS-CROSS-REPORT	-	-	-
70200	BISS BALUCHI	1,000	-	100
70200	BETA-LAMBDA GRAMA	1,000	-	-
70200	J W BASSON SCH	-	-	-
70200	BAYOU DECADE-OPTIM	-	-	-
70200	BAYOU ESTATE CLUB	2,000	-	2,000
70200	BRITISH STUDIOS SCH	2,000	-	-
70200	FLORIANELLA MERRILL	1,200	-	-
70200	WJ CARROLL	(200)	-	-
70200	CHRYSTY TELEPHONE	5,000	-	2,200
70200	CLAF-CENTRAL LA	40	-	-
70200	CLAF-LAFAYETTE	200	-	-
70200	COMPUTER RING-OPS (C)	-	-	400
70200	CON-TRAD-COMM SCHEP	1,000	-	-
70200	CON-TRAD-COMM SCHEP	40	-	-
70200	COLE S BROTHERS CLUB	1,000	-	100
70200	E DEGREE SPECI-BLANK	1,200	-	-
70200	ET MON-LEON GRADUAT	-	-	-
70200	DOWN TOWN MUSIQUE LION	-	-	-
70200	FRANKLIN FAR HOOP 40	-	-	-
70200	FIELDS	800	-	300
70200	FRANKLIN FAR HOOP 40A	200	-	300
70200	GRAND COUNCIL MARCH	-	-	400
70200	GARRETT DRY-AM	1,000	-	1,000
70200	GULF ISLAND STRAVER	(2,700)	-	-
70200	G HEMPHILL SCHOLARSHIP	-	-	-
70200	HADDOY HONORARIAN SCH	-	-	2,000
70200	HUMANITARIAN CAMPER	400	-	100
70200	IND STUDIOS SCH-REP	1,200	-	4,700
70200	IND WOODBURN LA	600	-	600
70200	INTL PAPER WORK SHG	-	-	1,200
70200	INTL STUDENT SCHOLARSHIP	4,000	-	7,200
70200	ITVEN SINGLE STORE	-	-	1,000
70200	KAPPA KAPPA KITA	-	-	-
70200	KAPPA-KAPPA FLORIS	-	-	-
70200	KAYE LAMBDA SCHOL	20	-	-
70200	LEADERSHIP-DIA SCHOL	2,200	-	1,000
70200	LEADERSHIP-DIA SCHOL	-	-	200
70200	LA BLOOM-CENTER	-	-	-

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

SCHEDULE 5

TRANSFERRED PROPERTY OTHER THAN	NET CHANGES IN NET	OTHER CHANGES	ENDING BALANCE AT 12/31/07
.	2,000	-	.
.	(250)	-	.
.	-	-	.
.	(1,000)	-	.
.	9,571	-	.
.	-	-	.
.	(1,000)	-	200
.	-	-	-
.	-	-	-
.	(1,000)	-	-
.	-	-	-
.	(500)	-	-
.	(100)	-	1,000
.	-	-	-
.	(200)	-	-
.	2,000	-	1,200
.	1,000	-	(100)
.	-	-	-
.	-	-	-
.	(1,000)	-	1,000
.	-	-	1,000
(1,000)	-	(250)	-
.	100	-	-
.	(2,500)	-	4,000
.	-	-	10
.	-	-	100
.	-	-	400
.	-	-	1,000
.	-	-	80
.	1,000	-	1,200
.	(1,000)	-	-
.	-	-	-
.	-	-	-
.	400	-	400
.	100	-	400
.	1,000	-	-
.	1,000	-	1,000
1,000	(2,000)	-	800
.	-	-	-
.	-	-	2,000
.	-	-	500
.	(2,000)	-	5,000
.	(500)	-	800
.	-	-	1,500
.	-	-	10,000
.	(1,000)	-	-
1,000	-	-	1,000
.	-	-	25
.	(1,000)	-	1,200
.	(250)	-	-
.	-	-	-

SCHEDULE 5

TRANSFERS FROM OTHER FUNDS	RECLASSIFIED FUNDS	OTHER FUNDS	ENDING BALANCE AT 6-30-87
-	-	-	252
-	-	(900)	1,207
(1,000)	-	-	-
(200)	-	-	-
-	-	-	1,200
-	-	-	881
-	(100)	-	100
-	-	-	881
-	-	-	-
-	(1,000)	-	1,000
-	1,000	-	-
-	(1,000)	-	1,000
(1,000)	-	-	-
-	-	-	1,000
-	(200)	-	-
-	-	-	-
-	-	-	1,000
-	(700)	-	1,000
-	(1,200)	-	800
-	(2,000)	-	2,800
-	(1,000)	-	1,000
-	-	-	4,511
1,000	-	(900)	1,100
-	-	-	-
500	1000	-	-
-	(1,000)	-	-
(700)	-	-	-
-	(200)	-	-
-	-	-	-
-	(1,000)	-	1,000
-	-	-	-
-	-	-	-
-	-	1,100	100
(1,000)	-	-	200
-	-	1,000	(200)
-	(500)	-	500
-	(2,000)	-	2,000
(1,000)	-	-	-
-	(100)	-	100
-	(200)	-	200
-	-	-	-
500	(200)	-	-
-	-	-	-
-	-	-	1,000
-	(40,000)	-	(39,000)
-	-	(1,000)	1,000
-	-	-	-
400	(20,000)	(1,000)	20,400

NORTHEAST LOUISIANA UNIVERSITY FOUNDATION
 TEMPORARILY RESTRICTED FUNDS - COST BASIS
 (GRANTS & LOANS)
 FOR THE YEAR ENDED JUNE 30, 1997

ACT	ACCOUNT NAME	BEGINNING BALANCE AT 7-1-96	REVENUES	CONTRI- BUTIONS
97010	BURROUGHS WELCOME LO	10,248	1,183	900
97020	IBELAND EMER LOAN FU	542	55	-
97030	LA REXALL LOAN FUND	1,283	129	-
97040	MO MONROE COMM HOSP	3,725	376	-
97045	NE LA CRITICAL CARE	321	34	-
97050	MED TECH REV LOAN F	3,817	255	-
97065	GRANT-DUNLOP,DAVID	-	-	514
97066	GRANT-MCGEEL,MAKSHA	-	-	1,815
97067	GRANT-MEYERS,JOHN	-	-	2,194
97068	GRANT-OWENS,SHIRLEY	-	-	1,873
97069	GRANT-SMITH,LUITH	-	-	3,488
97070	GRANT-ALEXANDER,ROW	-	-	2,600
97071	GRANT-HERBERT,PAT	-	-	2,908
97072	GRANT-MAGGON,DALE	-	-	2,804
97073	GRANT-MOSER,FRANK	-	-	6,709
97074	GRANT-TOMLINSON,KERE	-	-	4,009
97075	GRANT-SPINNETT,ROBERT	-	-	11,998
97076	G-MCGOWAN,BUTTOLOMAY	-	-	14,432
97077	GRANT-POYNTER,LANE	-	-	13,090
97078	GRANT-CAGE,BOB	-	-	4,980
97079	GRANT-GOODWYN,LEWIS	-	-	2,400
97079	GRANT-GRULICK,IAN	-	-	1,830
97081	G-STEVENSBURCH,HELCAR	-	-	4,308
97082	GRANT-WREIDHAM,CHARLE	-	-	3,834
97082	GRANT-YOUNG,LEONARD	-	-	4,800
97084	GRANT-KOLZE,SAMIR	-	-	2,691
97085	GRANT-HOEFLER,WILLIA	-	-	7,080
97086	GRANT-ROBERTS,ELAYLOE	-	-	10,080
97087	GRANT-MILLER,IRWIN	-	-	5,880
97088	G-KIDDY,KAJIMBLE,YIU	-	-	2,380
97088	GRANT-WATSON,FRED	-	-	7,800
97088	GRANT-GLAWELL	-	-	2,800
97091	G-CROWDER,KERRYWOOD	-	-	4,800
97092	GRANT-HILL,AMNA	-	-	2,129
	TOTAL GRANTS & LOANS	18,346	1,972	135,881

SCHEDULE 4

TRANSFERS FROM (TO) OTHER FUNDS	SCHOLAR- SHIPS	OTHER EXPENSE	ENDING BALANCE AT 6-30-07
-	-	(5)	12,246
-	-	-	597
-	-	(1)	1,411
-	-	(2)	4,059
-	-	-	583
(583)	-	(1)	2,706
-	-	(314)	-
-	-	(3,350)	265
-	-	-	2,134
-	-	(1,330)	283
-	-	(3,836)	50
-	-	(3,000)	4,089
-	-	(2,499)	1
-	-	(1,033)	1,023
-	-	(2,900)	3,880
-	-	(4,000)	-
-	-	(12,043)	(43)
-	-	(15,671)	(1,199)
-	-	-	13,050
(4,500)	-	-	-
-	-	-	2,400
-	-	(1,403)	928
-	-	(5,773)	227
-	-	-	3,858
-	-	(3,983)	22
-	-	(2,691)	-
-	-	(4,804)	2,838
-	-	-	18,000
-	-	(3,783)	17
-	-	-	3,380
-	-	-	7,000
-	-	-	2,000
-	-	(2,700)	1,295
-	-	(3,990)	1,185
(5,865)	-	(73,886)	58,138