

UNAUDITED

EXHIBIT A UNIVERSITY OF HOUSTON SYSTEM COMBINED COMPARATIVE BALANCE SHEET BY FUND GROUP AS OF AUGUST 31, 1999 (COMPARATIVE AUGUST 31, 1998)

	CURRENT FUNDS					
	UNRESTRICTED					
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL	RESTRICTED	LOAN FUNDS
ASSETS						
CASH AND TEMPORARY INVESTMENTS....\$	30,752,555 \$	30,975,571 \$	8,377,399 \$	70,105,525 \$	(262,426) \$	2,853,756
BALANCE IN STATE APPROPRIATIONS...	29,692,100			29,692,100		
ACCOUNTS RECEIVABLE.....	3,571,186	2,897,328	2,910,333	9,378,847	2,915,459	75
FEDERAL RECEIVABLES.....					7,220,967	
DUE FROM OTHER AGENCIES.....	2,559			2,559	809,521	
DUE FROM OTHER FUNDS.....	11,483,036		5,216,731	16,699,767	27,606,191	3,812,256
DUE FROM OTHER FUNDS - LONG TERM..						
DUE FROM OTHER COMPONENTS.....						
FUNDS HELD BY OTHER COMPONENTS....						
INVESTMENTS.....	432,670	81,633,828	34,927	82,101,425	1,304,525	
ACCRUED INTEREST RECEIVABLE.....	28,192	1,411,585	8,626	1,448,403	70,054	50,014
PREPAID EXPENSES.....	8,399	789,608	1,021,671	1,819,678	8,031,838	
DEFERRED CHARGES.....		406,634		406,634		
CONTRACT AND GRANT AWARDS.....						
DEPOSITS.....						
NOTES RECEIVABLE, NET OF ALLOWANCE					23,855	15,806,378
CONSUMABLE INVENTORIES.....	26,943	276,900	63,582	367,425		
INVENTORIES, AT COST.....		1,785,129	117,442	1,902,571		
LAND.....						
BUILDINGS.....						
IMPROVEMENTS OTHER THAN BUILDINGS.						
EQUIPMENT.....						
LIBRARY BOOKS.....						
MUSEUMS AND ART COLLECTIONS.....						
CONSTRUCTION IN PROGRESS.....						
TOTAL ASSETS.....\$	75,997,640 \$	120,176,583 \$	17,750,711 \$	213,924,934 \$	47,719,984 \$	22,522,479
LIABILITIES AND FUND BALANCES						
LIABILITIES						
ACCOUNTS PAYABLE.....\$	5,851,705 \$	967,378 \$	878,145 \$	7,697,228 \$	459,989 \$	118,182
ACCRUED LIABILITIES.....	12,260,431	2,555,381	1,204,194	16,020,006	2,633,325	
DEPOSITS PAYABLE.....	1,278,709	57,887	601,756	1,938,352		
DUE TO OTHER AGENCIES.....	58,375			58,375	105,283	
DUE TO OTHER FUNDS.....		33,093,035		33,093,035		
DUE TO OTHER FUNDS - LONG TERM..						
DUE TO OTHER COMPONENTS.....						
FUNDS HELD FOR OTHER COMPONENTS.						
DEFERRED REVENUES.....	20,966,601	16,101,959	7,586,346	44,654,906	104,147	1,688
ACCRUED COMPENSABLE ABSENCES....	6,854,739	1,050,909	1,411,659	9,317,307		
BONDS PAYABLE						
REVENUE BONDS.....						
GENERAL OBLIGATION BONDS.....						
VARIABLE RATE NOTES PAYABLE.....						
NOTES PAYABLE.....						
LEASE-PURCHASE AGREEMENT PAYABLE						
EQUIPMENT HELD IN TRUST.....						
FUNDS HELD IN CUSTODY FOR OTHERS	54	2,360		2,414		
TOTAL LIABILITIES.....\$	47,270,614 \$	53,828,909 \$	11,682,100 \$	112,781,623 \$	3,302,744 \$	119,870

ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM ONLY)	
	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT		1999	1998
\$ 27,647,205	\$ 22,550,374	\$ 5,292,690	\$ 30,988	\$ 590,623	\$ 128,808,735	\$ 85,736,080	
	117,076	5,157,313			34,966,489	27,563,788	
					823	12,295,204	9,532,034
						7,220,967	6,885,824
						812,080	284,135
		2,994,023	90		1,183,162	52,295,489	65,431,692
374,006,116		377,477			1,212	457,790,755	422,408,364
1,722,229	43	6,271			1,195	3,298,209	3,277,011
25,146					590,506	10,467,168	11,184,163
						406,634	407,691
						15,830,233	15,333,360
						367,425	481,519
						1,902,571	1,896,754
				57,356,855		57,356,855	56,725,972
				370,291,967		370,291,967	363,327,441
				57,115,153		57,115,153	54,328,172
				204,513,752		204,513,752	195,306,163
				88,474,414		88,474,414	83,095,772
				6,182,360		6,182,360	6,146,776
				45,011,486		45,011,486	29,299,751
\$ 403,400,696	\$ 22,667,493	\$ 13,827,774	\$ 31,078	\$ 828,945,987	\$ 2,367,521	\$ 1,555,407,946	\$ 1,438,652,462
\$ 241,924	\$ 1,122,548	\$ 1,267,163	\$	\$	\$ 10,732	\$ 10,917,766	\$ 10,199,197
						18,653,331	12,042,874
						1,938,352	1,968,031
						163,658	65,052
18,415,586	786,868					52,295,489	65,431,692
						44,760,741	38,404,188
						9,317,307	9,034,917
	24,173,231	228,110		118,928,659		143,330,000	115,985,000
							1,074,361
				1,720,633		1,720,633	1,720,633
					2,356,789	2,359,203	1,095,609
\$ 18,657,510	\$ 26,082,647	\$ 1,495,273	\$	\$ 120,649,292	\$ 2,367,521	\$ 285,456,480	\$ 257,021,554

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	CURRENT FUNDS						
	UNRESTRICTED						LOAN FUNDS
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL	RESTRICTED		
LIABILITIES AND FUND BALANCES							
(CONTINUED)							
FUND BALANCES							
UNRESTRICTED							
RESERVED FOR							
ENCUMBRANCES.....	\$ 5,287,475	\$ 3,886,798	\$ 862,066	\$ 10,036,339		\$	
STATE APPROP TO BE LAPSED.....							
ACCOUNTS AND NOTES RECEIVABLE.....	3,571,186	2,206,899	2,910,334	8,688,419			
INVENTORIES.....	26,943	2,062,029	181,024	2,269,996			
SELF INSURED PLANS.....		2,945,374		2,945,374			
OTHER SPECIFIC PURPOSES.....	8,401	1,244,947	1,139,895	2,393,243			
TOTAL RESERVED.....	\$ 8,894,005	\$ 12,346,047	\$ 5,093,319	\$ 26,333,371		\$	
UNRESERVED							
ALLOCATED.....	\$ 16,863,072	\$ 4,816,400	\$ 544,417	\$ 22,223,889		\$	833,049
UNALLOCATED.....	2,969,949	49,185,227	430,875	52,586,051			
TOTAL UNRESERVED.....	\$ 19,833,021	\$ 54,001,627	\$ 975,292	\$ 74,809,940		\$	833,049
TOTAL UNRESTRICTED.....	\$ 28,727,026	\$ 66,347,674	\$ 6,068,611	\$ 101,143,311		\$	833,049
RESTRICTED							
ENCUMBRANCES.....					2,038,113		
OTHER.....					42,379,127		9,027,663
U S GOVT GRANTS REFUNDABLE.....							12,541,897
ENDOWMENT.....							
TERM ENDOWMENT.....							
FUNDS FUNCTIONING AS ENDOWMENT							
RESTRICTED.....							
UNRESTRICTED.....							
NET INVESTMENT IN PLANT.....							
TOTAL FUND BALANCES (EXHIBIT B)...	\$ 28,727,026	\$ 66,347,674	\$ 6,068,611	\$ 101,143,311	\$ 44,417,240	\$	22,402,609
TOTAL LIABILITIES AND FUND BALANCES..	\$ 75,997,640	\$ 120,176,583	\$ 17,750,711	\$ 213,924,934	\$ 47,719,984	\$	22,522,479

The Accompanying Summary of Significant Accounting Policies and Notes to Financial Statements are an integral part of this statement.

ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM ONLY)	
	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT		1999	1998
\$	\$	\$ 2,038	\$	\$	\$	10,038,377	9,040,339
						8,688,419	6,972,679
						2,269,996	2,378,273
						2,945,374	2,510,395
						2,393,243	2,138,900
\$	\$	\$ 2,038	\$	\$	\$	26,335,409	23,040,586
\$	\$ (1,422,540)	\$ 3,424,566	\$	\$	\$	25,058,964	31,288,057
	288,661	125,843				53,000,555	32,022,716
\$	\$ (1,133,879)	\$ 3,550,409	\$	\$	\$	78,059,519	63,310,773
\$	\$ (1,133,879)	\$ 3,552,447	\$	\$	\$	104,394,928	86,351,359
	11,105,674	9,592,010				22,735,797	9,619,067
	(13,386,949)	(811,956)	31,078			37,238,963	51,652,257
						12,541,897	12,301,544
345,460,632						345,460,632	294,691,404
153,507						153,507	150,023
37,608,505						37,608,505	46,488,183
1,520,542						1,520,542	1,435,895
				708,296,695		708,296,695	678,941,176
\$ 384,743,186	\$ (3,415,154)	\$ 12,332,501	\$ 31,078	\$ 708,296,695	\$	\$ 1,269,951,466	\$ 1,181,630,908
\$ 403,400,696	\$ 22,667,493	\$ 13,827,774	\$ 31,078	\$ 828,945,987	\$ 2,367,521	\$ 1,555,407,946	\$ 1,438,652,462