

**UNIVERSITY OF HOUSTON  
DOWNTOWN**

**UNAUDITED ANNUAL  
FINANCIAL REPORT**

FOR THE YEAR ENDED AUGUST 31, 1999

UNAUDITED

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

	CURRENT FUNDS					
	UNRESTRICTED				RESTRICTED	LOAN FUNDS
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL		
<b>ASSETS</b>						
CASH AND TEMPORARY INVESTMENTS....\$	6,045,954	3,744,363	1,296,239	11,086,556	(461,617)	294,094
BALANCE IN STATE APPROPRIATIONS...	1,218,833			1,218,833		
ACCOUNTS RECEIVABLE.....	361,159	139,151	80,960	581,270	82,196	
FEDERAL RECEIVABLES.....					366,328	
DUE FROM OTHER AGENCIES.....						
DUE FROM OTHER FUNDS.....						
DUE FROM OTHER FUNDS - LONG TERM..						
DUE FROM OTHER COMPONENTS.....	380,239	1,268,274	459,500	2,108,013	1,001,646	100,134
FUNDS HELD BY OTHER COMPONENTS....						
INVESTMENTS.....		39,432		39,432		
ACCRUED INTEREST RECEIVABLE.....						
PREPAID EXPENSES.....	8,399	438,213		446,612	2,365,320	
DEFERRED CHARGES.....		6,634		6,634		
CONTRACT AND GRANT AWARDS.....						
DEPOSITS.....						
NOTES RECEIVABLE, NET OF ALLOWANCE						208,025
CONSUMABLE INVENTORIES.....	26,943	17,906	2,035	46,884		
INVENTORIES, AT COST.....						
LAND.....						
BUILDINGS.....						
IMPROVEMENTS OTHER THAN BUILDINGS.						
EQUIPMENT.....						
LIBRARY BOOKS.....						
MUSEUMS AND ART COLLECTIONS.....						
CONSTRUCTION IN PROGRESS.....						
<b>TOTAL ASSETS.....\$</b>	<b>8,041,527</b>	<b>5,653,973</b>	<b>1,838,734</b>	<b>15,534,234</b>	<b>3,353,873</b>	<b>602,253</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
ACCOUNTS PAYABLE.....\$	124,135	95,195	28,821	248,151	100,417	38,264
ACCRUED LIABILITIES.....	1,573,893	263,528	81,641	1,919,062	229,031	
DEPOSITS PAYABLE.....	169,490			169,490		
DUE TO OTHER AGENCIES.....	2,140			2,140		
DUE TO OTHER FUNDS.....						
DUE TO OTHER FUNDS - LONG TERM..						
DUE TO OTHER COMPONENTS.....		41,579		41,579		
FUNDS HELD FOR OTHER COMPONENTS.						
DEFERRED REVENUES.....	3,904,708	2,801,188	960,214	7,666,110		
ACCRUED COMPENSABLE ABSENCES....	517,298	162,739	89,718	769,755		
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						
<b>TOTAL LIABILITIES.....\$</b>	<b>6,291,664</b>	<b>3,364,229</b>	<b>1,160,394</b>	<b>10,816,287</b>	<b>329,448</b>	<b>38,264</b>

ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM ONLY)	
	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT		1999	1998
\$	\$ (351,292)	\$ 178,270	\$ 2,908		\$ 178,839	\$ 10,927,758	\$ 10,562,306
		3,794,780				5,013,613	4,092,640
					823	664,289	883,723
						366,328	486,575
							2,718
	7,030,182	87,620	2,856		61,992	10,392,443	3,175,221
7,037,810						7,037,810	6,925,027
						39,432	39,432
							29,507
						2,811,932	2,622,303
						6,634	6,856
						208,025	239,732
						46,884	138,620
				5,013,977		5,013,977	4,920,744
				49,767,453		49,767,453	48,357,577
				11,399,831		11,399,831	11,010,581
				12,108,987		12,108,987	11,613,813
				6,175,272		6,175,272	5,764,516
				312,334		312,334	312,334
				960,827		960,827	462,277
<u>\$ 7,037,810</u>	<u>\$ 6,678,890</u>	<u>\$ 4,060,670</u>	<u>\$ 5,764</u>	<u>\$ 85,738,681</u>	<u>\$ 241,654</u>	<u>\$ 123,253,829</u>	<u>\$ 111,646,502</u>
\$	\$ 800	\$ 79,126	\$	\$	\$	\$ 466,758	\$ 836,070
						2,148,093	2,079,502
						169,490	186,110
						2,140	
						41,579	11,415
						7,666,110	6,438,054
						769,755	662,053
	6,629,010			21,541,405		28,170,415	21,290,000
					241,654	241,654	258,422
<u>\$</u>	<u>\$ 6,629,810</u>	<u>\$ 79,126</u>	<u>\$</u>	<u>\$ 21,541,405</u>	<u>\$ 241,654</u>	<u>\$ 39,675,994</u>	<u>\$ 31,761,626</u>

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 (COMPARATIVE AUGUST 31, 1998)

	CURRENT FUNDS					
	UNRESTRICTED				RESTRICTED	LOAN FUNDS
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL		
LIABILITIES AND FUND BALANCES						
(CONTINUED)						
FUND BALANCES						
UNRESTRICTED						
RESERVED FOR						
ENCUMBRANCES.....	\$ 635,212	\$ 393,540	\$ 80,895	\$ 1,109,647	\$	
STATE APPROP TO BE LAPSED.....						
ACCOUNTS AND NOTES RECEIVABLE.....	361,159	139,151	80,960	581,270		
INVENTORIES.....	26,943	17,906	2,035	46,884		
SELF INSURED PLANS.....		290,469		290,469		
OTHER SPECIFIC PURPOSES.....	8,399	455,913	1,080	465,392		
TOTAL RESERVED.....	\$ 1,031,713	\$ 1,296,979	\$ 164,970	\$ 2,493,662	\$	
UNRESERVED						
ALLOCATED.....	\$ 155,402	\$ 35,729	\$ 173,640	\$ 364,771	\$	
UNALLOCATED.....	562,748	957,036	339,730	1,859,514		
TOTAL UNRESERVED.....	\$ 718,150	\$ 992,765	\$ 513,370	\$ 2,224,285	\$	
TOTAL UNRESTRICTED.....	\$ 1,749,863	\$ 2,289,744	\$ 678,340	\$ 4,717,947	\$	
RESTRICTED						
ENCUMBRANCES.....					190,769	
OTHER.....					2,833,656	484,145
U S GOVT GRANTS REFUNDABLE.....						79,844
ENDOWMENT.....						
TERM ENDOWMENT.....						
FUNDS FUNCTIONING AS ENDOWMENT						
RESTRICTED.....						
UNRESTRICTED.....						
NET INVESTMENT IN PLANT.....						
TOTAL FUND BALANCES (EXHIBIT B)...	\$ 1,749,863	\$ 2,289,744	\$ 678,340	\$ 4,717,947	\$ 3,024,425	\$ 563,989
TOTAL LIABILITIES AND FUND BALANCES..	\$ 8,041,527	\$ 5,653,973	\$ 1,838,734	\$ 15,534,234	\$ 3,353,873	\$ 602,253

ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM ONLY)	
	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT		1999	1998
\$	\$	\$	\$	\$	\$	\$ 1,109,647	\$ 1,254,275
						581,270	859,712
						46,884	138,619
						290,469	244,874
						465,392	484,757
\$	\$	\$	\$	\$	\$	\$ 2,493,662	\$ 2,982,237
\$	\$	\$	\$	\$	\$	\$	\$
	303	(956)				364,118	2,003,049
		2,719				1,862,233	2,727,185
\$	\$	\$	\$	\$	\$	\$ 2,226,351	\$ 4,730,234
\$	\$	\$	\$	\$	\$	\$ 4,720,013	\$ 7,712,471
		4,501,826				4,692,595	239,192
	48,777	(522,045)	5,764			2,850,297	3,781,585
						79,844	74,759
6,753,590						6,753,590	6,595,441
284,220						284,220	329,586
				64,197,276		64,197,276	61,151,842
\$ 7,037,810	\$ 49,080	\$ 3,981,544	\$ 5,764	\$ 64,197,276	\$	\$ 83,577,835	\$ 79,884,876
\$ 7,037,810	\$ 6,678,890	\$ 4,060,670	\$ 5,764	\$ 85,738,681	\$ 241,654	\$ 123,253,829	\$ 111,646,502