

SCHEDULE B-4
UNIVERSITY OF HOUSTON - DOWNTOWN
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
FOR THE YEAR ENDED AUGUST 31, 2000

	BALANCES 9-1-99	CURRENT ADDITIONS	ADJUSTMENTS AND TRANSFERS	INDIRECT COST	EXPENDITURES	BALANCES 8-31-00
RESTRICTED FUNDS						
GENERAL (SCHEDULE E-4-A).....	\$ 1,862,234.30	\$ 1,147,874.80	\$ (308,294.65)	\$	\$ 911,391.77	\$ 1,790,422.68
SCHOLARSHIPS AND FELLOWSHIPS (SCHEDULE E-4-C)	992,686.65	1,415,970.62	57,326.75		1,052,258.67	1,413,725.35
CONTRACTS AND GRANTS (SCHEDULE E-4-E).....	<u>169,503.73</u>	<u>8,131,074.14</u>	<u>(251,254.28)</u>	<u>177,433.12</u>	<u>7,724,739.59</u>	<u>147,150.88</u>
TOTAL RESTRICTED FUNDS.....	<u>\$ 3,024,424.68</u>	<u>\$ 10,694,919.56</u>	<u>\$ (502,222.18)</u>	<u>\$ 177,433.12</u>	<u>\$ 9,688,390.03</u>	<u>\$ 3,351,298.91</u>

	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	CONTRACTS AND GRANTS
BALANCES, SEPTEMBER 1, 1999.....	\$ 3,024,424.68	\$ 1,862,234.30	\$ 992,686.65	\$ 169,503.73
RESTATEMENTS.....				
ADJUSTED BALANCES, SEPTEMBER 1, 1999.....	<u>\$ 3,024,424.68</u>	<u>\$ 1,862,234.30</u>	<u>\$ 992,686.65</u>	<u>\$ 169,503.73</u>
ADDITIONS				
FEDERAL CONTRACTS AND GRANTS.....	\$ 7,323,522.28	\$	\$	\$ 7,323,522.28
FED PASS-THROUGH GRNT FR OTH STATE AGENCY....	290,950.42			290,950.42
STATE CONTRACTS AND GRANTS.....	333,600.94			333,600.94
STATE PASS-THROUGH GRNT FR OTH STATE AGENCY..	28,125.00			28,125.00
LOCAL CONTRACTS AND GRANTS.....	13,132.00			13,132.00
PRIVATE GIFTS, CONTRACTS AND GRANTS.....	2,125,574.12	983,916.94	1,000,157.18	141,500.00
ENDOWMENT INCOME DISTRIBUTION.....	538,174.00	126,774.00	411,400.00	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	6,793.04	6,793.04		
NET INCREASE(DECREASE) IN FAIR VALUE OF INVES	(5,708.14)	(3,387.08)	(2,564.56)	243.50
OTHER INVESTMENT INCOME.....	75,553.04	75,553.04		
OTHER MISCELLANEOUS SOURCES.....	<u>(34,797.14)</u>	<u>(41,775.14)</u>	<u>6,978.00</u>	
TOTAL ADDITIONS.....	<u>\$ 10,694,919.56</u>	<u>\$ 1,147,874.80</u>	<u>\$ 1,415,970.62</u>	<u>\$ 8,131,074.14</u>

SCHEDULE B-4
UNIVERSITY OF HOUSTON - DOWNTOWN
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
FOR THE YEAR ENDED AUGUST 31, 2000

	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	CONTRACTS AND GRANTS
TRANSFERS AND ADJUSTMENTS				
TRANSFERS - ADDITIONS/(DEDUCTIONS)				
TRANSFERS AMONG FUNDS				
NON-MANDATORY				
NMT FROM DESIG UNR.....	\$ 8,789.00	\$	\$	\$ 8,789.00
NMT FROM CUR RES LO.....	577,282.31	534,239.04	43,043.27	
NMT FROM SCHOL FUND.....	121,249.01	2,896.52	118,352.49	
NMT FROM CONT/GRANT.....	371,672.39			371,672.39
NMT TO DESIG UNR.....	(4,755.00)		(4,755.00)	
NMT TO CUR RES LOC.....	(540,207.56)	(537,239.04)	(2,968.52)	
NMT TO SCHOL FUNDS.....	(158,323.76)	(39,971.27)	(118,352.49)	
NMT TO CONT/GRANT.....	(371,672.39)			(371,672.39)
NMT TO REN/REPL.....	(250,000.00)	(250,000.00)		
	<u>\$ (245,966.00)</u>	<u>\$ (290,074.75)</u>	<u>\$ 35,319.75</u>	<u>\$ 8,789.00</u>
TOTAL NON-MANDATORY.....				
TOTAL TRANSFERS AMONG FUNDS.....	<u>\$ (245,966.00)</u>	<u>\$ (290,074.75)</u>	<u>\$ 35,319.75</u>	<u>\$ 8,789.00</u>
TRANSFERS AMONG COMPONENTS				
NON-MANDATORY				
TRAN FROM SYS ADMN.....	\$ 27,007.00	\$ 5,000.00	\$ 22,007.00	\$
TRANS TO SYS ADM.....	(30,000.00)	(30,000.00)		
	<u>\$ (2,993.00)</u>	<u>\$ (25,000.00)</u>	<u>\$ 22,007.00</u>	<u>\$</u>
TOTAL NON-MANDATORY.....				
TOTAL TRANSFERS AMONG COMPONENTS.....	<u>\$ (2,993.00)</u>	<u>\$ (25,000.00)</u>	<u>\$ 22,007.00</u>	<u>\$</u>
TOTAL TRANSFERS.....	<u>\$ (248,959.00)</u>	<u>\$ (315,074.75)</u>	<u>\$ 57,326.75</u>	<u>\$ 8,789.00</u>

SCHEDULE B-4
UNIVERSITY OF HOUSTON - DOWNTOWN
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
FOR THE YEAR ENDED AUGUST 31, 2000

	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	CONTRACTS AND GRANTS
TRANSFERS AND ADJUSTMENTS (CONTINUED)				
ADJUSTMENTS - ADDITIONS/(DEDUCTIONS)				
REDUCTION OF COMMITMENT ON EXPIRED ACCOUNTS	\$ (69,247.93)	\$ 6,780.10	\$	\$ (76,028.03)
OTHER DEDUCT-PASS THROUGH TO OTHER ENTITIES	(184,015.25)			(184,015.25)
TOTAL ADJUSTMENTS.....	<u>\$ (253,263.18)</u>	<u>\$ 6,780.10</u>	<u>\$</u>	<u>\$ (260,043.28)</u>
TOTAL TRANSFERS AND ADJUSTMENTS.....	<u>\$ (502,222.18)</u>	<u>\$ (308,294.65)</u>	<u>\$ 57,326.75</u>	<u>\$ (251,254.28)</u>
INDIRECT COST				
INDIRECT COST RECOVERY ALLOWANCE.....	\$ 177,433.12	\$	\$	\$ 177,433.12
TOTAL INDIRECT COST.....	<u>\$ 177,433.12</u>	<u>\$</u>	<u>\$</u>	<u>\$ 177,433.12</u>
EXPENDITURES				
INSTRUCTION.....	\$ 360,656.91	\$ 152,099.57	\$	\$ 208,557.34
RESEARCH.....	522,204.12			522,204.12
PUBLIC SERVICE.....	674,338.29	30,600.87		643,737.42
ACADEMIC SUPPORT.....	1,104,348.51	322,220.80		782,127.71
STUDENT SERVICES.....	78,839.28	11,695.41		67,143.87
INSTITUTIONAL SUPPORT.....	367,629.91	347,858.99		19,770.92
PHYSICAL PLANT.....	46,916.13	46,916.13		
SCHOLARSHIPS AND FELLOWSHIPS.....	6,526,548.50		1,052,258.67	5,474,289.83
AUXILIARY ENTERPRISES.....	6,908.38			6,908.38
TOTAL EXPENDITURES.....	<u>\$ 9,688,390.03</u>	<u>\$ 911,391.77</u>	<u>\$ 1,052,258.67</u>	<u>\$ 7,724,739.59</u>
BALANCES, AUGUST 31, 2000 (EXHIBIT B).....	<u><u>\$ 3,351,298.91</u></u>	<u><u>\$ 1,790,422.68</u></u>	<u><u>\$ 1,413,725.35</u></u>	<u><u>\$ 147,150.88</u></u>

12
-
3

UNAUDITED

SCHEDULE B-4
 UNIVERSITY OF HOUSTON - DOWNTOWN
 SCHEDULE OF CHANGES IN FUND BALANCES
 RESTRICTED CURRENT FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2000

	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	CONTRACTS AND GRANTS
CONSISTING OF				
RESERVED FOR ENCUMBRANCES.....	\$ 69,103.44	\$ 69,217.44	\$	\$ (114.00)
RESTRICTED FUND BALANCES.....	<u>3,282,195.47</u>	<u>1,721,205.24</u>	<u>1,413,725.35</u>	<u>147,264.88</u>
TOTAL AS SHOWN ABOVE.....	<u>\$ 3,351,298.91</u>	<u>\$ 1,790,422.68</u>	<u>\$ 1,413,725.35</u>	<u>\$ 147,150.88</u>