

SCHEDULE B-4
UNIVERSITY OF HOUSTON - DOWNTOWN
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
FOR THE YEAR ENDED AUGUST 31, 2001

	BALANCES 9-1-00	CURRENT ADDITIONS	ADJUSTMENTS AND TRANSFERS	INDIRECT COST	EXPENDITURES	BALANCES 8-31-01
RESTRICTED FUNDS						
GENERAL (SCHEDULE E-4-A).....	\$ 4,241,168.87	\$ 2,196,589.97	\$ (936,867.68)		\$ 741,154.03	\$ 4,759,737.13
SCHOLARSHIPS AND FELLOWSHIPS (SCHEDULE E-4-C)	1,413,725.35	1,184,245.11	156,322.16		1,335,095.53	1,419,197.09
GRANTS AND CONTRACTS (SCHEDULE E-4-E).....	<u>147,150.88</u>	<u>9,795,085.42</u>	<u>(506,919.73)</u>	<u>229,694.80</u>	<u>8,710,763.08</u>	<u>494,858.69</u>
TOTAL RESTRICTED FUNDS.....	<u>\$ 5,802,045.10</u>	<u>\$ 13,175,920.50</u>	<u>\$ (1,287,465.25)</u>	<u>\$ 229,694.80</u>	<u>\$ 10,787,012.64</u>	<u>\$ 6,673,792.91</u>
	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	GRANTS AND CONTRACTS		
BALANCES, SEPTEMBER 1, 2000.....	\$ 3,351,298.91	\$ 1,790,422.68	\$ 1,413,725.35	\$ 147,150.88		
RESTATEMENTS.....	<u>2,450,746.19</u>	<u>2,450,746.19</u>				
ADJUSTED BALANCES, SEPTEMBER 1, 2000.....	<u>\$ 5,802,045.10</u>	<u>\$ 4,241,168.87</u>	<u>\$ 1,413,725.35</u>	<u>\$ 147,150.88</u>		
ADDITIONS						
FEDERAL GRANTS AND CONTRACTS.....	\$ 8,906,700.58			\$ 8,906,700.58		
FED PASS-THROUGH GRNT FR OTH STATE AGENCY....	335,731.40			335,731.40		
STATE GRANTS AND CONTRACTS.....	356,413.17			356,413.17		
NONGOVERNMENTAL GRANTS AND CONTRACTS.....	196,240.27			196,240.27		
GIFTS.....	2,638,140.74	1,909,021.54	729,119.20			
ENDOWMENT INCOME DISTRIBUTION.....	600,529.00	146,163.00	454,366.00			
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	7,846.95	7,846.95				
NET INCREASE(DECREASE) IN FAIR VALUE OF INVES	(6,202.44)	(6,962.35)	759.91			
OTHER INVESTMENT INCOME.....	124,996.71	124,996.71				
OTHER MISCELLANEOUS SOURCES.....	<u>15,524.12</u>	<u>15,524.12</u>				
TOTAL ADDITIONS.....	<u>\$ 13,175,920.50</u>	<u>\$ 2,196,589.97</u>	<u>\$ 1,184,245.11</u>	<u>\$ 9,795,085.42</u>		

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	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	GRANTS AND CONTRACTS
TRANSFERS AND ADJUSTMENTS				
TRANSFERS - ADDITIONS/(DEDUCTIONS)				
TRANSFERS AMONG FUNDS				
NON-MANDATORY				
NMT FROM DESIG UNR.....	\$ 32,193.41	\$ 26,193.41	\$ 6,000.00	
NMT FROM CUR RES LO.....	409,168.75	317,970.27	91,198.48	
NMT FROM SCHOL FUND.....	263,891.16	9,898.90	253,992.26	
NMT FROM CONT/GRANT.....	250,412.56			250,412.56
NMT FROM REN/REPL.....	177,319.43	177,319.43		
NMT TO DESIG UNR.....	(1,000.00)		(1,000.00)	
NMT TO CUR RES LOC.....	(327,869.17)	(317,970.27)	(9,898.90)	
NMT TO SCHOL FUNDS.....	(345,190.74)	(91,198.48)	(253,992.26)	
NMT TO CONT/GRANT.....	(250,412.56)			(250,412.56)
NMT TO UNEX PLANT.....	(255.88)	(255.88)		
NMT TO REN/REPL.....	(750,000.00)	(750,000.00)		
TOTAL NON-MANDATORY.....	<u>\$ (541,743.04)</u>	<u>\$ (628,042.62)</u>	<u>\$ 86,299.58</u>	<u>\$</u>
TOTAL TRANSFERS AMONG FUNDS.....	<u>\$ (541,743.04)</u>	<u>\$ (628,042.62)</u>	<u>\$ 86,299.58</u>	<u>\$</u>
TRANSFERS AMONG COMPONENTS				
NON-MANDATORY				
NON-MAND TRAN FROM SYS ADM.....	<u>\$ 137,103.58</u>	<u>\$</u>	<u>\$ 137,103.58</u>	<u>\$</u>
TOTAL NON-MANDATORY.....	<u>\$ 137,103.58</u>	<u>\$</u>	<u>\$ 137,103.58</u>	<u>\$</u>
TOTAL TRANSFERS AMONG COMPONENTS.....	<u>\$ 137,103.58</u>	<u>\$</u>	<u>\$ 137,103.58</u>	<u>\$</u>
TOTAL TRANSFERS.....	<u>\$ (404,639.46)</u>	<u>\$ (628,042.62)</u>	<u>\$ 223,403.16</u>	<u>\$</u>

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TRANSFERS AND ADJUSTMENTS (CONTINUED)				
ADJUSTMENTS - ADDITIONS/(DEDUCTIONS)				
REDUCTION OF COMMITMENT ON EXPIRED ACCOUNTS	\$ (860,690.15)	\$ (308,825.06)	\$ (67,081.00)	\$ (484,784.09)
OTHER DEDUCT-PASS THROUGH TO OTHER ENTITIES	(22,135.64)			(22,135.64)
TOTAL ADJUSTMENTS.....	<u>\$ (882,825.79)</u>	<u>\$ (308,825.06)</u>	<u>\$ (67,081.00)</u>	<u>\$ (506,919.73)</u>
TOTAL TRANSFERS AND ADJUSTMENTS.....	<u>\$ (1,287,465.25)</u>	<u>\$ (936,867.68)</u>	<u>\$ 156,322.16</u>	<u>\$ (506,919.73)</u>
INDIRECT COST				
INDIRECT COST RECOVERY ALLOWANCE.....	\$ 229,694.80			\$ 229,694.80
TOTAL INDIRECT COST.....	<u>\$ 229,694.80</u>			<u>\$ 229,694.80</u>
EXPENDITURES				
INSTRUCTION.....	\$ 565,067.43	\$ 146,428.53		\$ 418,638.90
RESEARCH.....	532,074.76	1,032.61		531,042.15
PUBLIC SERVICE.....	748,600.55	29,738.82		718,861.73
ACADEMIC SUPPORT.....	1,172,267.72	375,846.50		796,421.22
STUDENT SERVICES.....	267,543.67	2,733.99		264,809.68
INSTITUTIONAL SUPPORT.....	177,256.34	153,556.00		23,700.34
PHYSICAL PLANT.....	31,817.58	31,817.58		
SCHOLARSHIPS AND FELLOWSHIPS.....	7,286,699.93		1,335,095.53	5,951,604.40
AUXILIARY ENTERPRISES.....	5,684.66			5,684.66
TOTAL EXPENDITURES.....	<u>\$ 10,787,012.64</u>	<u>\$ 741,154.03</u>	<u>\$ 1,335,095.53</u>	<u>\$ 8,710,763.08</u>
BALANCES, AUGUST 31, 2001 (EXHIBIT B).....	<u><u>\$ 6,673,792.91</u></u>	<u><u>\$ 4,759,737.13</u></u>	<u><u>\$ 1,419,197.09</u></u>	<u><u>\$ 494,858.69</u></u>

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UNAUDITED

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 RESTRICTED CURRENT FUNDS
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	TOTAL RESTRICTED CURRENT FUNDS	RESTRICTED CURRENT FUNDS GENERAL	SCHOLARSHIPS AND FELLOWSHIPS	GRANTS AND CONTRACTS
CONSISTING OF				
RESERVED FOR ENCUMBRANCES.....	\$ 76,317.76	\$ 69,621.70	\$	\$ 6,696.06
RESTRICTED FUND BALANCES.....	<u>6,597,475.15</u>	<u>4,690,115.43</u>	<u>1,419,197.09</u>	<u>488,162.63</u>
TOTAL AS SHOWN ABOVE.....	<u>\$ 6,673,792.91</u>	<u>\$ 4,759,737.13</u>	<u>\$ 1,419,197.09</u>	<u>\$ 494,858.69</u>