

UNAUDITED

EXHIBIT B  
 UNIVERSITY OF HOUSTON - DOWNTOWN  
 STATEMENT OF CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED AUGUST 31, 2001  
 (COMPARATIVE AUGUST 31, 2000)

	CURRENT FUNDS				
	UNRESTRICTED				RESTRICTED
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL	
FUND BALANCES, SEPTEMBER 1, 2000.....	\$ 3,946,403.90	\$ 3,739,105.33	\$ 975,723.44	\$ 8,661,232.67	\$ 3,351,298.91
RECLASSIFICATIONS AND RESTATEMENTS.....					2,450,746.19
ADJUSTED FUND BALANCES SEPTEMBER 1, 2000.	\$ 3,946,403.90	\$ 3,739,105.33	\$ 975,723.44	\$ 8,661,232.67	\$ 5,802,045.10
REVENUES AND OTHER ADDITIONS					
UNRESTRICTED REVENUES					
CURRENT FUNDS.....	\$ 34,608,972.75	\$ 9,895,654.67	\$ 4,042,717.53	\$ 48,547,344.95	\$
CONSTITUTIONAL APPROPRIATIONS.....	5,453,977.00			5,453,977.00	
STATE APPROPRIATIONS-RESTRICTED.....					
FEDERAL GRANTS AND CONTRACTS.....					8,906,700.58
FEDERAL PASS-THROUGH GRANTS FROM OTHER STATE AGENCIES.....					335,731.40
STATE GRANTS AND CONTRACTS.....					356,413.17
STATE PASS-THROUGH GRANTS FROM OTHER STATE AGENCIES.....					
LOCAL GRANTS AND CONTRACTS.....					
NONGOVERNMENTAL GRANTS AND CONTRACTS...					196,240.27
GIFTS.....					2,638,140.74
OTHER INVESTMENT INCOME.....					124,996.71
ENDOWMENT INCOME.....					600,529.00
NET INCREASE (DECREASE) IN FAIR					
VALUE OF INVESTMENTS.....					(6,202.44)
INTEREST ON LOANS RECEIVABLE.....					
NET CHANGES IN BONDS PAYABLE					
BONDS RETIRED.....					
BONDS DEFEASED OR REFUNDED.....					
DEBT TO INVESTMENT IN PLANT.....					
NET CHANGES IN NOTES PAYABLE.....					
NET CHANGES IN LEASE PURCHASES.....					
BOND PROCEEDS, PRINCIPAL.....					
NOTES PROCEEDS.....					
EXPENDED FOR PLANT FACILITIES.....					
PARTICIPATION FEES-RESTRICTED.....					
DEPARTMENTAL SALES AND SERVICES.....					7,846.95
OTHER INTEREST INCOME.....					
EQUIPMENT HELD IN TRUST.....					
OTHER ADDITIONS-EXTRAORDINARY EVENTS...		55,926.06		55,926.06	
OTHER ADDITIONS.....		252,781.25		252,781.25	15,524.12
TOTAL REVENUES AND OTHER ADDITIONS.....	\$ 40,062,949.75	\$ 10,204,361.98	\$ 4,042,717.53	\$ 54,310,029.26	\$ 13,175,920.50
EXPENDITURES AND OTHER DEDUCTIONS					
EXPENDITURES.....	\$ 32,834,475.36	\$ 9,161,758.99	\$ 3,606,578.14	\$ 45,602,812.49	\$ 10,787,012.64
EXPENDED FOR PLANT FACILITIES.....					
LAPSED APPROPRIATIONS.....					
REDUCTION OF STATE AWARD.....					
INDIRECT COSTS RECOVERED.....					229,694.80
REFUNDED TO GRANTORS.....					860,690.15
LOAN CANCELLATIONS AND WRITE-OFFS.....					

LOAN FUNDS	ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS				TOTALS (MEMORANDUM ONLY)	
		UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	2001	2000
\$ 621,469.09	\$ 8,279,237.93	\$ 317,971.30	\$ 513,244.80	\$ 6,529.66	\$ 70,300,560.65	\$ 92,051,545.01	\$ 83,577,837.26
						2,450,746.19	
\$ 621,469.09	\$ 8,279,237.93	\$ 317,971.30	\$ 513,244.80	\$ 6,529.66	\$ 70,300,560.65	\$ 94,502,291.20	\$ 83,577,837.26
\$	\$	\$	\$	\$	\$	\$ 48,547,344.95	\$ 44,872,709.11
						5,453,977.00	
						8,906,700.58	7,323,522.28
						335,731.40	290,950.42
						356,413.17	333,600.94
							28,125.00
							13,132.00
	70,037.70				8,000.00	196,240.27	141,500.00
(1,371.33)		165,339.59		2,787.67		2,716,178.44	2,036,074.12
						291,752.64	346,949.96
						600,529.00	538,174.00
	624,085.00					617,882.56	814,829.56
26,806.68						26,806.68	22,672.41
					950,643.00	950,643.00	889,398.00
		46,131.02				46,131.02	1,311,431.33
					4,605,294.47	4,605,294.47	8,356,451.04
						7,846.95	6,793.04
						55,926.06	
	354,444.36				100,770.99	723,520.72	620,660.39
\$ 25,435.35	\$ 1,048,567.06	\$ 211,470.61	\$	\$ 2,787.67	\$ 5,664,708.46	\$ 74,438,918.91	\$ 67,946,973.60
\$	\$	\$	\$	\$	\$	\$ 56,389,825.13	\$ 50,360,093.48
			1,835,648.26			1,835,648.26	5,626,160.81
						229,694.80	177,433.12
						860,690.15	69,247.93
25,544.37						25,544.37	69,137.29

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	CURRENT FUNDS				
	UNRESTRICTED				RESTRICTED
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL	
EXPENDITURES AND OTHER DEDUCTIONS (CONTINUED)					
ADMINISTRATIVE AND COLLECTION COSTS....	\$	\$	\$	\$	\$
RETIREMENT OF INDEBTEDNESS AND EXPENSE BONDS.....					
NOTES.....					
NET CHANGES IN BONDS PAYABLE					
DEBT FROM UNEXPENDED PLANT FUNDS.....					
BONDS ISSUED.....					
NET CHANGES IN NOTES PAYABLE.....					
NET CHANGES IN LEASE PURCHASES.....					
NET REALIZED LOSSES ON INVESTMENTS.....					
INTEREST AND OTHER FINANCING CHARGES/ FEES ON INDEBTEDNESS.....					
WRITE-OFF OF PLANT FACILITIES.....					
DISPOSAL OF PLANT FACILITIES.....					
DEPOSITS ESCROW AGENTS-BONDS DEFEASED..					
BOND/NOTE ISSUANCE/DEFEASEMENT EXPENSE.					
EQUIPMENT HELD IN TRUST.....					
STATE NON-GENERAL REVENUE REDUCTION....					
OTHER DEDUCTIONS-EXTRAORDINARY EVENTS..		100,770.99		100,770.99	
OTHER DEDUCTIONS.....					22,135.64
TOTAL EXPENDITURES AND OTHER DEDUCTIONS..	\$ 32,834,475.36	\$ 9,262,529.98	\$ 3,606,578.14	\$ 45,703,583.48	\$ 11,899,533.23
TRANSFERS AMONG FUNDS-ADD/(DEDUCT)					
MANDATORY - DEBT SERVICE					
TUITION.....	\$ (2,430,503.89)	\$	\$	\$ (2,430,503.89)	\$
NON-MANDATORY NET.....	(2,972,476.10)	1,027,519.46	(265,139.10)	(2,210,095.74)	(541,743.04)
TOTAL TRANSFERS AMONG FUNDS.....	\$ (5,402,979.99)	\$ 1,027,519.46	\$ (265,139.10)	\$ (4,640,599.63)	\$ (541,743.04)
TRANSFERS AMONG COMPONENTS-ADD/(DEDUCT)					
MANDATORY - DEBT SERVICE					
TUITION.....	\$	\$	\$	\$	\$
DESIGNATED TUITION.....		(584,340.57)		(584,340.57)	
TUITION (SKILES ACT).....	(118,115.00)			(118,115.00)	
OPERATIONS.....	(266,288.73)			(266,288.73)	
RENEWALS AND REPLACEMENTS.....					
MANDATORY - LOAN FUND MATCHING.....					
MANDATORY - GRANT MATCHING.....					
NON-MANDATORY NET.....	(980,311.00)	(418,073.00)		(1,398,384.00)	137,103.58
TOTAL TRANSFERS AMONG COMPONENTS.....	\$ (1,364,714.73)	\$ (1,002,413.57)	\$	\$ (2,367,128.30)	\$ 137,103.58
NET INCREASE/(DECREASE) FOR THE YEAR....	\$ 460,779.67	\$ 966,937.89	\$ 171,000.29	\$ 1,598,717.85	\$ 871,747.81
FUND BALANCES, AUGUST 31, 2001.....	\$ 4,407,183.57	\$ 4,706,043.22	\$ 1,146,723.73	\$ 10,259,950.52	\$ 6,673,792.91

LOAN FUNDS	ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS				TOTALS (MEMORANDUM ONLY)	
		UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	2001	2000
\$	\$	\$	\$	\$	\$	\$	\$
				950,643.00		950,643.00	889,398.00
					46,131.02	46,131.02	1,311,431.33
				1,489,136.51		1,489,136.51	1,548,411.90
					2,103,829.50	2,103,829.50	1,387,083.09
			377,386.81		100,770.99	201,541.98	
						399,522.45	828,649.19
<u>\$ 25,544.37</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,213,035.07</u>	<u>\$ 2,439,779.51</u>	<u>\$ 2,250,731.51</u>	<u>\$ 64,532,207.17</u>	<u>\$ 62,267,046.14</u>
\$	\$	\$	\$	\$ 2,430,503.89	\$	\$	\$
<u>111,003.68</u>	<u></u>	<u>(169,087.83)</u>	<u>2,809,922.93</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>\$ 111,003.68</u>	<u>\$</u>	<u>\$ (169,087.83)</u>	<u>\$ 2,809,922.93</u>	<u>\$ 2,430,503.89</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$	\$	\$	\$	\$	\$	\$	\$
						(584,340.57)	(546,254.84)
						(118,115.00)	(113,975.00)
						(266,288.73)	(242,506.98)
					78,784.28	(1,182,496.14)	3,696,517.11
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 78,784.28</u>	<u>\$ (2,151,240.44)</u>	<u>\$ 2,793,780.29</u>
<u>\$ 110,894.66</u>	<u>\$ 1,048,567.06</u>	<u>\$ 42,382.78</u>	<u>\$ 596,887.86</u>	<u>\$ (6,487.95)</u>	<u>\$ 3,492,761.23</u>	<u>\$ 7,755,471.30</u>	<u>\$ 8,473,707.75</u>
<u>\$ 732,363.75</u>	<u>\$ 9,327,804.99</u>	<u>\$ 360,354.08</u>	<u>\$ 1,110,132.66</u>	<u>\$ 41.71</u>	<u>\$ 73,793,321.88</u>	<u>\$ 102,257,762.50</u>	<u>\$ 92,051,545.01</u>