



combined statement of changes in fund balances

for the year ended June 30, 2001

WITH COMPARATIVE TOTALS FOR 2000

REVENUES AND OTHER ADDITIONS:

Educational and general
 Auxiliary enterprises
 Grants, contracts and gifts:
 Federal
 State
 Private
 Investment income-restricted (Note 2)
 Federal government advances
 Interest on loans receivable
 Resources received from BOR
 State appropriations-restricted
 Expended for plant facilities
 Retirement of indebtedness
 Other revenue and additions
 Component unit revenue:
 Grants and donations
 Interest and dividends
 Other component unit revenues

Total revenues and other additions

EXPENDITURES AND OTHER DEDUCTIONS:

Educational and general
 Auxiliary enterprises
 Refunds to grantors
 Loan cancellations and write-offs
 Administrative and collection cost
 Expended for plant facilities
 Retirement of indebtedness
 Interest on indebtedness
 Other expenditures and deductions

Total expenditures and other deductions

TRANSFERS AMONG FUNDS – ADDITIONS/(DEDUCTIONS):

Mandatory:
 Debt service
 Renewals and replacements
 Non-mandatory:
 Interfund transfers
 Transfers from primary government

Total transfers among funds

Net increase/(decrease) in fund balance

Fund balance at the beginning of the year

Fund balance at the end of the year

	Current			Loan Fund	Plant Fund		Retirement of Indebtedness	Investment in Plant	Total University Funds (Memorandum Only)		Component Units	Combined Totals (Memorandum Only)	
	Unrestricted	Restricted	Total		Unexpended	Renewal and Replacement			2001	2000		2001	2000
Educational and general	\$ 164,784,659	\$ –	\$ 164,784,659	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 164,784,659	\$ 154,583,027	\$ –	\$ 164,784,659	\$ 154,583,027
Auxiliary enterprises	25,131,517	–	25,131,517	–	–	–	–	–	25,131,517	22,170,585	–	25,131,517	22,170,585
Grants, contracts and gifts:													
Federal	–	28,363,573	28,363,573	–	–	–	–	–	28,363,573	25,264,789	–	28,363,573	25,264,789
State	–	8,351,810	8,351,810	–	–	–	–	–	8,351,810	9,242,086	–	8,351,810	9,242,086
Private	–	42,086,685	42,086,685	–	–	–	–	–	42,086,685	39,319,367	–	42,086,685	39,319,367
Investment income-restricted (Note 2)	–	581,883	581,883	168,498	24,167	58,513	304,702	–	1,137,763	672,985	–	1,137,763	672,985
Federal government advances	–	–	–	34,412	–	–	–	–	34,412	–	–	34,412	–
Interest on loans receivable	–	–	–	110,130	–	–	–	–	110,130	73,003	–	110,130	73,003
Resources received from BOR	–	–	–	–	252,973	–	–	–	252,973	325,000	–	252,973	325,000
State appropriations-restricted	–	–	–	–	13,833,176	–	–	–	13,833,176	32,842,530	–	13,833,176	32,842,530
Expended for plant facilities	–	–	–	–	–	–	–	43,299,835	43,299,835	19,015,245	–	43,299,835	19,015,245
Retirement of indebtedness	–	–	–	–	–	–	–	1,036,212	1,036,212	997,564	–	1,036,212	997,564
Other revenue and additions	–	–	–	52,350	–	–	930,567	–	982,917	1,706,288	–	982,917	1,706,288
Component unit revenue:													
Grants and donations	–	–	–	–	–	–	–	–	–	–	31,930,025	31,930,025	27,877,243
Interest and dividends	–	–	–	–	–	–	–	–	–	–	4,586,364	4,586,364	8,712,752
Other component unit revenues	–	–	–	–	–	–	–	–	–	–	4,754,518	4,754,518	6,610,348
Total revenues and other additions	\$ 189,916,176	\$ 79,383,951	\$ 269,300,127	\$ 365,390	\$ 14,110,316	\$ 58,513	\$ 1,235,269	\$ 44,336,047	\$ 329,405,662	\$ 306,212,469	\$ 41,270,907	\$ 370,676,569	\$ 349,412,812
EXPENDITURES AND OTHER DEDUCTIONS:													
Educational and general	\$ 162,610,392	\$ 83,331,374	\$ 245,941,766	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 245,941,766	\$ 231,196,135	\$ –	\$ 245,941,766	\$ 231,196,135
Auxiliary enterprises	20,505,597	–	20,505,597	–	–	–	–	–	20,505,597	18,382,664	–	20,505,597	18,382,664
Refunds to grantors	–	62,521	62,521	–	–	–	–	–	62,521	236,140	–	–	–
Loan cancellations and write-offs	–	–	–	20,495	–	–	–	–	20,495	141,745	–	20,495	141,745
Administrative and collection cost	–	–	–	39,001	–	–	–	–	39,001	4,756	–	39,001	4,756
Expended for plant facilities	–	–	–	–	46,832,371	–	–	–	46,832,371	21,687,617	–	46,832,371	21,687,617
Retirement of indebtedness	–	–	–	–	–	–	545,900	–	545,900	530,000	–	545,900	530,000
Interest on indebtedness	–	–	–	–	–	–	1,893,862	–	1,893,862	815,141	–	1,893,862	815,141
Other expenditures and deductions	–	–	–	–	–	–	–	20,429	20,429	57,764	32,767,002	32,787,431	10,639,324
Total expenditures and other deductions	\$ 183,115,989	\$ 83,393,895	\$ 266,509,884	\$ 59,496	\$ 46,832,371	\$ –	\$ 2,439,762	\$ 20,429	\$ 315,861,942	\$ 273,051,962	\$ 32,767,002	\$ 348,566,423	\$ 283,397,382
TRANSFERS AMONG FUNDS – ADDITIONS/(DEDUCTIONS):													
Mandatory:													
Debt service	\$ (1,325,870)	\$ –	\$ (1,325,870)	\$ –	\$ –	\$ –	\$ 1,325,870	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Renewals and replacements	–	–	–	–	–	–	–	–	–	–	–	–	–
Non-mandatory:													
Interfund transfers	3,976,160	2,806,405	6,782,565	(88,424)	(6,356,042)	(342,288)	4,189	–	–	–	–	–	–
Transfers from primary government	–	–	–	–	9,139,097	–	–	–	9,139,097	10,250,000	–	9,139,097	10,250,000
Total transfers among funds	\$ 2,650,290	\$ 2,806,405	\$ 5,456,695	\$ (88,424)	\$ 2,783,055	\$ (342,288)	\$ 1,330,059	\$ –	\$ 9,139,097	\$ 10,250,000	\$ –	\$ 9,139,097	\$ 10,250,000
Net increase/(decrease) in fund balance	9,450,477	(1,203,539)	8,246,938	217,470	(29,939,000)	(283,775)	125,566	44,315,618	22,682,817	43,410,507	8,503,905	31,249,243	76,265,430
Fund balance at the beginning of the year	12,939,009	11,707,292	24,646,301	4,369,611	67,661,383	1,495,588	1,164,432	334,066,488	433,403,803	389,993,296	130,676,302	625,331,674	472,800,814
Fund balance at the end of the year	\$ 22,389,486	\$ 10,503,753	\$ 32,893,239	\$ 4,587,081	\$ 37,722,383	\$ 1,211,813	\$ 1,289,998	\$ 378,382,106	\$ 456,086,620	\$ 433,403,803	\$ 139,180,207	\$ 656,580,917	\$ 549,066,244

The accompanying summary of significant accounting policies and notes are an integral part of the Financial Statements.