

EXHIBIT B

UNIVERSITY OF NEW ORLEANS
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 2000

	CURRENT FUNDS		
	Unrestricted	Auxiliary Enterprises	Restricted
REVENUES AND OTHER ADDITIONS			
Unrestricted current fund revenues.....	\$ 86,552,257	\$ -	\$ -
Tuition and fees -- restricted.....	-	-	6,724,735
State Facility Planning and Control.....	-	-	-
Government grants and contracts -			
Federal.....	-	-	28,120,879
State	-	-	7,133,839
Local.....	-	-	866,308
Private gifts, grants and contracts.....	-	-	5,676,995
Investment income -- restricted.....	-	-	138,366
State funded endowments.....	-	-	-
Endowment income.....	-	-	900,824
Auxiliary enterprise revenues.....	-	11,663,225	-
Interest on loans receivable.....	-	-	-
Retirement of indebtedness.....	-	-	-
Obligations under capital leases.....	-	-	-
Addition to plant facilities from--			
Current funds.....	-	-	-
Plant funds.....	-	-	-
Gifts.....	-	-	-
Other sources.....	-	-	4,229,546
Total revenues and other additions.....	<u>86,552,257</u>	<u>11,663,225</u>	<u>53,791,492</u>
EXPENDITURES AND OTHER DEDUCTIONS			
Educational and general expenditures.....	87,031,157	-	48,252,013
Auxiliary enterprise expenditures.....	-	10,394,861	-
Auxiliary equipment purchases.....	-	-	-
Expended for plant facilities.....	-	-	-
Indirect costs recovered.....	-	-	4,258,272
Loan cancellations and write-offs.....	-	-	-
Retirement of indebtedness.....	-	-	-
Interest on indebtedness.....	-	-	-
Disposal of plant facilities.....	-	-	-
Compensated absences	300,411	(5,828)	21,009
Other	-	-	-
Total expenditures and other deductions.....	<u>87,331,568</u>	<u>10,389,033</u>	<u>52,531,294</u>
TRANSFERS AMONG FUNDS - ADDITIONS/(DEDUCTIONS)			
Mandatory for -			
Principal and interest.....	-	(403,730)	(577,189)
Loan fund matching grants.....	(21,100)	-	-
Nonmandatory for -			
Capital improvements.....	-	(199,303)	(185,561)
Renewals and replacements.....	-	(70,149)	-
Other.....	500,000	(500,000)	(458,863)
Total transfers among funds.....	<u>478,900</u>	<u>(1,173,182)</u>	<u>(1,221,613)</u>
Inventory increase/(decrease).....	<u>(12,874)</u>	<u>-</u>	<u>(3,701)</u>
Net increase/(decrease) for the year.....	(313,285)	101,010	34,884
Fund balance at July 1, 1999 restated.....	<u>(5,325,600)</u>	<u>5,204,337</u>	<u>6,825,978</u>
Fund balance at June 30, 2000.....	<u>\$ (5,638,885)</u>	<u>\$ 5,305,347</u>	<u>\$ 6,860,862</u>

Student Loan Funds	Endowment Funds	PLANT FUNDS			
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	Net Investment in Plant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	11,057,004	-	-	-
63,301	-	-	-	29,723	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,050	-	-	-	-
-	-	987,580	-	126,480	-
-	1,720,000	-	-	-	-
-	(12,769)	-	-	-	-
-	-	-	-	-	-
68,409	-	-	-	-	-
-	-	-	-	-	497,365
-	-	-	-	-	953,573
-	-	-	-	-	9,398,958
-	-	-	-	-	276,390
-	-	-	-	-	377,830
64,261	-	-	-	55,261	344,672
<u>195,971</u>	<u>1,708,281</u>	<u>12,044,584</u>	<u>-</u>	<u>211,464</u>	<u>11,848,788</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	221,582	-	-
-	-	12,780,781	-	-	-
-	-	-	-	-	-
53,421	-	-	-	-	-
-	-	-	-	497,365	-
-	-	-	-	1,374,867	-
-	-	-	-	-	8,650,349
-	-	-	-	-	-
37,447	-	-	-	-	-
<u>90,868</u>	<u>-</u>	<u>12,780,781</u>	<u>221,582</u>	<u>1,872,232</u>	<u>8,650,349</u>
-	-	-	-	-	-
21,100	-	-	-	980,919	-
-	-	225,973	158,891	-	-
-	-	-	70,149	-	-
-	458,863	-	-	-	-
<u>21,100</u>	<u>458,863</u>	<u>225,973</u>	<u>229,040</u>	<u>980,919</u>	<u>-</u>
-	-	-	-	-	-
126,203	2,167,144	(510,224)	7,458	(679,849)	3,198,439
<u>5,042,794</u>	<u>9,961,033</u>	<u>19,872,988</u>	<u>5,039</u>	<u>2,354,409</u>	<u>252,465,444</u>
<u>\$ 5,168,997</u>	<u>\$ 12,128,177</u>	<u>\$ 19,362,764</u>	<u>\$ 12,497</u>	<u>\$ 1,674,560</u>	<u>\$ 255,663,883</u>