

FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

NORVAL F. POHL, President

For the year ended August 31, 2002

November 20, 2002

Honorable Rick Perry, Governor
Honorable Carole Keeton Rylander, State Comptroller
John Keel, Director, Legislative Budget Board
Lawrence F. Alwin, CPA, State Auditor

Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the University of North Texas for the year ended August 31, 2002, in compliance with TEX. GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public A

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August 31, 2002

BOARD OF REGENTS

Marjorie Craft (Term expires 5-22-07)..... DeSoto
Burle Pettit (Term expires 5-22-07)..... Lubbock
John Robert "Bobby" Ray (Term expires 5-22-07)..... Plano

George W. Pepper..... (Term expires 5-22-03)..... Fort Worth
Gayle Strange..... (Term expires 5-22-03)..... Denton
Robert A. Nickell..... (Term expires 5-22-03)..... Irving

Charles Beatty (Term expires 5-22-05)..... Dallas
C. Dan Smith (Term expires 5-22-05)..... Plano
Tom Lazo, Sr. (Term expires 5-22-05)..... Dallas

OFFICERS OF THE BOARD

John Robert "Bobby" Ray Chairman
Burle Pettit Vice Chairman
Jana Dean Secretary

ADMINISTRATIVE OFFICERS

~~Norval F. Pohl~~ ~~s. 95.10.1 Tf. Eps. 3VTo~~ ~~President~~
Phillip C.

Unaudited

UNIVERSITY OF NORTH TEXAS (752)

Statement of Net Assets

August 31, 2002

	<u>Total</u>
ASSETS	
	69,266,453.25
Restricted Cash and Cash Equivalents	
Cash on Hand	20,086.74
Cash in Bank	(177,389.69)
Cash in State Treasury	-
Cash Equivalents	27,786,410.96
Short-term Investments	-
Legislative Appropriations	14,423,191.65
Net Receivables:	
Intergovernmental Receivable:	
Federal Receivables	3,471,580.20
Other Intergovernmental Receivable:	2,507,804.37
Interest and Dividends	1,504,850.95
Accounts Receivable	20,330,155.85
Gifts Receivable	2,943,792.22
Other Receivables	332,529.38
Due From Other Agencies	686,334.99
Due From Other Components	72,431.54
Consumable Inventories	3,017,835.33
Merchandise Inventories	438,085.26
Loans and Contracts	1,413,172.43
Other Current Assets	150,523.39
Total Current Assets	<u>159,129,473.76</u>
Non-Current Assets:	
Restricted:	
Cash and Cash Equivalents	
Cash in Bank	-
Cash in State Treasury	-
Cash Equivalents	607,940.12
Investments	36,725,301.49
Loans and Contracts	1,372,877.69
Investments	65,012,629.35
Gift Receivables	1,110,600.73
Capital Assets, non-depreciable	
Land and Land Improvements	28,658,387.03
Construction in Progress	15,402,913.93
Other Capital Assets	56,540,124.74
Capital Assets, net of accumulated depreciation *	
Buildings and Building Improvements	87,679,016.64
Facilities and Other Improvement	2,372,250.64
Infrastructure	1,794,129.01
Furniture and Equipment	15,664,641.04
Vehicles, Boats and Aircraft	1,390,503.18
Other Capital Assets	13,895.53
Other Non-current Assets	439,632.97
Total Non-Current Assets	<u>314,784,844.09</u>
Total Assets	<u>\$ 473,914,317.85</u>

	Total
Other Nonoperating (Expenses)	-
Total Nonoperating Revenues (Expenses)	<u>126,644,231.66</u>
Income (Loss) before Other Revenues, Expenses, Gains, Losses and Transfers	(6,810,898.60)
OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS	
Capital Appropriations - HEAF (GR)	18,021,033.00
Capital Contributions	6,359,950.21
Additions to Permanent and Term Endowments	516,552.51
Special Items	
Extraordinary Items	
Transfers-In	1,966,761.00
Transfers-Out	(8,715,505.79)
Legislative Transfers-In	493,505.06
Legislative Transfers-Out	
CHANGE IN NET ASSETS	<u>11,831,397.39</u>
Net Assets, Beginning	522,424,403.34
Restatements	<u>(258,182,126.27)</u>
Net Assets, Beginning, as Restated	264,242,277.07
NET ASSETS, ENDING	<u><u>\$ 276,073,674.46</u></u>

* See Note 1: Matrix of Operating Expenses Reported by Function

Student Services	Institutional Support	Operation and Maintenance of Plant	Scholarships and Fellowships	Auxillary Enterprises	Depreciation	Total Expenditures
\$ -	\$ -	\$ -	\$ -	\$ 5,494,940.10	\$ -	\$ 5,494,962.10
11,889,637.98	9,258,106.33	5,677,790.29	128,080.66	11,202,914.10	-	150,971,866.30
2,637,653.59	2,053,862.15	1,259,587.88		2,485,307.51		33,463,899.66
614,669.64	282,908.29	123,523.31		227,900.17		2,856,335.37
						142,198.76
						-
964,512.84	443,927.38	193,827.40		357,611.02		4,482,037.12
3,572,231.27	1,644,157.74	1,626,562.49		1,422,024.58		17,606,203.03
384,814.93	177,115.20	5,391,480.55		2,139,217.16		9,098,901.88
299,144.02	137,684.24	2,864,316.83		1,073,065.46		5,156,458.93
837,997.62	385,697.39	168,403.05		310,703.16		4,966,409.33
364,825.24	167,914.73	73,314.87		135,265.72		1,695,322.46
					8,546,601.79	8,546,601.79
	435,137.71					435,137.71
	137,963.68					137,963.68
			25,029,012.73			25,029,012.73
7,283,245.74	3,374,949.62	1,463,632.76		2,700,398.42		33,867,592.35
<hr/>						
\$ 28,848,732.88	\$ 18,499,424.46	\$ 18,842,439.43	\$ 25,157,093.39	\$ 27,549,347.40	\$ 8,546,601.79	\$ 303,950,903.20

UNIVERSITY OF NORTH TEXAS (752)**Statement of Cash Flows**

For the Fiscal Year Ended August 31, 2002

CASH FLOWS FROM OPERATING ACTIVITIES

Proceeds Received from Students	\$	99,835,560.27
Proceeds Received from Customers		74,621,881.36
Proceeds from Loan Programs		4,591,976.54
Proceeds from Other Revenues		6,717.64
Payments to Suppliers for Goods and Services		(110,438,325.60)
Payments to Employees		(149,826,361.74)
Payments for Loans Provided		(4,430,262.00)
Payments for Other Expenses		(37,206,806.30)
Net Cash Provided (Used) by Operating Activities		(122,845,619.83)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Proceeds from State Appropriations		114,440,103.77
Proceeds from Debt Issuance		-
Proceeds of Transfers from Other Funds		2,394,043.27
Proceeds from Other Revenues		9,680,400.67
Proceeds from Contributed Capital		7,775,744.12
Payments of Principal on Debt Issuance		(793,789.82)
Payments of Interest		(132,144.18)
Payments of other Costs of Debt Issuance		(29,747.72)
Payments for Transfers to Other Funds		-
Payments for Transfers to Other Components		(7,645,427.95)
Payments for Other Uses		-
Net Cash Provided (Used) by Noncapital Financing Activities		125,689,182.16

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Proceeds from State Appropriations - HEAF		18,021,033.00
Proceeds from Disposal of Capital Assets		19,145.52
Proceeds from Debt Issuance		71,213,721.35
Proceeds from Capital Contributions		107,045.35
Payments for Additions to Fixed Assets		(48,439,358.42)
Payments of Principal on Debt Issuance		(4,300,844.26)
Payments of Interest on Debt Issuance		(3,027,003.28)
Payments of Other Costs of Debt Issuance		(814,625.11)

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Displayed as:	
Unrestricted Cash and Cash Equivalents (Statement of Net Assets)	\$ 80,208,078.19
Restricted Cash and Cash Equivalents (Statement of Net Assets)	28,237,048.13
Legislative Appropriations (Statement of Net Assets)	14,423,191.65
	<u>122,868,317.97</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ (133,455,130.26)
Depreciation	8,546,601.79
Bad Debt Expense	435,137.71
Operating Income and Cash Flow Categories Classification Differences	(7,016,221.31)
Changes in Assets and Liabilities:	
(Increase) Decrease in Receivables	(17,109,521.67)
(Increase) Decrease in Inventories	(259,598.22)
(Increase) Decrease in Loans & Contracts	14,247.29
(Increase) Decrease in Other Assets	2,007.30
(Increase) Decrease in Prepaid Expenses	(134,181.46)
Increase (Decrease) in Payables	(18,624.20)
Increase (Decrease) in Due to Other Funds	-
Increase (Decrease) in Deferred Income	18,850,675.93
Increase (Decrease) in Other Liabilities	7,298,987.27
Total Adjustments	<u>10,609,510.43</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (122,845,619.83)</u>
Non Cash Transactions	
Net Increase/(Decrease) in FMV of Investments	138,829.35
Amortization of Investment Premiums/(Discounts)	(241,446.73)

UNIVERSITY OF NORTH TEXAS (752)
Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2002

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Agy./ Univ. #	Pass Through From	
				Agencies Or Univ. Amount	Non-State Entities Amount
U.S. Department of Agriculture					
Direct Programs:				\$ -	\$ -
Forestry Incentives Program	10.064				
Pass Through From:					

Direct Program Amount	Total PT From & Direct Program	Agy./ Univ. #	Pass Through To		Expenditures Amount	Total PT To & Expenditures
			State Agy. Univ. Amount	Non-State Entities Amount		
\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
13,735.73	13,735.73				13,735.73	13,735.73
	832.96				832.96	832.96
13,735.73	14,568.69		-	-	14,568.69	14,568.69
84,004.00	84,004.00				84,004.00	84,004.00
84,004.00	84,004.00		-	-	84,004.00	84,004.00
1,637.49	1,637.49				1,637.49	1,637.49
31,421.03	31,421.03				31,421.03	31,421.03
33,058.52	33,058.52		-	-	33,058.52	33,058.52
158,496.41	158,496.41				158,496.41	158,496.41
158,496.41	158,496.41		-	-	158,496.41	158,496.41
	25,919.29				25,919.29	25,919.29
	18,868.95				18,868.95	18,868.95
-	44,788.24		-	-	44,788.24	44,788.24
	105,967.92				105,967.92	105,967.92
-	105,967.92		-	-	105,967.92	105,967.92
18,231.52	18,231.52				18,231.52	18,231.52
18,231.52	18,231.52		-	-	18,231.52	18,231.52
318,850.39	318,850.39				318,850.39	318,850.39
347,529.18	347,529.18				347,529.18	347,529.18
602,377.45	602,377.45				602,377.45	602,377.45
145,528.74	145,528.74				145,528.74	145,528.74
1,688.22	1,688.22				1,688.22	1,688.22
265,774.42	265,774.42				265,774.42	265,774.42
501,730.63	501,730.63				501,730.63	501,730.63
892,557.13	892,557.13				892,557.13	892,557.13
944,235.29	944,235.29				944,235.29	944,235.29

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Pass Through From:					
Texas Education Agency					
Vocational Education: Basic Grants to States	84.048		701	309,115.02	
American String Teachers					
Fund for the Improvement of Postsecondary Educ.	84.116	32-2676115			10,338.57
Western Illinois University					
Star Schools	84.203	37-0910458			6,480.00
Texas Higher Education Coordinating Board					
Eisenhower Professional Development State Grants	84.281		781	8,107.13	
University of Texas at Austin					
Eisenhower Professional Development State Grants	84.281		721	22,832.63	
SW Educational Development Lab					
Regional Technology in Education Consortium	84.302	74-1545918			244,352.27
Allen ISD					
Technology Innovation Challenge Grants	84.303	74-6001932			21,750.37
Int'l Society/Technology in Education					
Preparing Tomorrow's Teachers to Use Technology	84.342	93-0746782			212,667.60
Total Department of Education				<u>340,054.78</u>	<u>495,588.81</u>
Department of Health & Human Services					
Direct Programs:					
Maternal and Child Health Federal Consolidated Program	93.110				
Administration for Children and Families					
Pass Through From:					
Texas Department of Health					
Immunization Grants	93.268		501	139,745.18	
Nat'l Youth Sports Program					
Community Services Block Grant-Discretionary	93.570	44-0567264			66,533.03
Texas Dept. of Protective & Regulatory Services					
Community-Based Family Resource & Support Grants	93.590		530	29,344.73	
Foster Care: Title IV-E	93.658		530	140,795.45	
Baylor College of Medicine					
Geriatric Education Center	93.969	74-1613878			22,099.15
Texas Department of Health					
Maternal and Child Health Services Block Grant to the State	93.994		501	799.69	
Total Department of Health & Human Services				<u>310,685.05</u>	<u>88,632.18</u>
Corporation for National & Community Service					
Direct Programs:					
Volunteers in Service to America (VISTA)	94.013				
Pass Through From:					
Texas Workforce Commission					
AmeriCorps	94.006		320	270,883.20	
Total Corporation for National & Community Service				<u>270,883.20</u>	<u>-</u>
Student Financial Assistance Cluster:					
U.S. Department of Commerce					
Direct Programs:					
Department of Commerce					
Special Amer. Business Internship Training Program	11.114				
National Science Foundation					
Direct Programs:					
Biological Sciences	47.074				
Education and Human Resources	47.076				
U. S. Department of Education					
Direct Programs:					
Office of Student Financial Assistance					
Federal Supplemental Educational Opportunity Grants	84.007				
Federal Family Education Loan Program					
New Loans Processed (Stafford Loans)	84.032				
Federal Work-Study Program	84.033				
Federal Perkins Loan Program					
New Loans Processed	84.038				
Federal Pell Grant Program	84.063				
National Institute on Postsecondary Education, Libraries, and Lifelong Learning	84.309				
Total Student Financial Assistance Cluster				<u>-</u>	<u>-</u>

Direct Program Amount	Total PT From & Direct Program	Pass Through To			Expenditures Amount	Total PT To & Expenditures
		Agy./ Univ. #	State Agy. Univ. Amount	Non-State Entities Amount		
	309,115.02				309,115.02	309,115.02
	10,338.57				10,338.57	10,338.57
	6,480.00				6,480.00	6,480.00
	8,107.13				8,107.13	8,107.13
	22,832.63				22,832.63	22,832.63
	244,352.27				244,352.27	244,352.27
	21,750.37				21,750.37	21,750.37
	212,667.60				212,667.60	212,667.60
<u>4,020,271.45</u>	<u>4,855,915.04</u>		<u>-</u>	<u>-</u>	<u>4,855,915.04</u>	<u>4,855,915.04</u>
7,536.92	7,536.92				7,536.92	7,536.92
	139,745.18				139,745.18	139,745.18
	66,533.03				66,533.03	66,533.03
	29,344.73				29,344.73	29,344.73
	140,795.45				140,795.45	140,795.45
	22,099.15				22,099.15	22,099.15
	799.69				799.69	799.69
<u>7,536.92</u>	<u>406,854.15</u>		<u>-</u>	<u>-</u>	<u>406,854.15</u>	<u>406,854.15</u>
11,986.12	11,986.12				11,986.12	11,986.12
	270,883.20				270,883.20	270,883.20
<u>11,986.12</u>	<u>282,869.32</u>		<u>-</u>	<u>-</u>	<u>282,869.32</u>	<u>282,869.32</u>
26,450.00	26,450.00				26,450.00	26,450.00
3,423.66	3,423.66				3,423.66	3,423.66
44,365.15	44,365.15				44,365.15	44,365.15
1,555,001.00	1,555,001.00				1,555,001.00	1,555,001.00
62,846,393.96	62,846,393.96				62,846,393.96	62,846,393.96
772,071.43	772,071.43				772,071.43	772,071.43
129,711.00	129,711.00				129,711.00	129,711.00
11,476,383.18	11,476,383.18				11,476,383.18	11,476,383.18
6,042.60	6,042.60				6,042.60	6,042.60
<u>76,859,841.98</u>	<u>76,859,841.98</u>		<u>-</u>	<u>-</u>	<u>76,859,841.98</u>	<u>76,859,841.98</u>

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Research and Development Cluster:					
U.S. Department of Agriculture					
Direct Programs:					
Grants for Agriculture Research-Competitive Research Grants	10.206				
Pass Through From:					
Texas Department of Human Services Summer Food Service Program for Children	10.559		324	11,311.25	
U.S. Department of Commerce					
Direct Programs:					
National Institute for Standards & Technology Measurement & Engineering Res & Stds	11.609				
Pass Through From:					

Direct	Total	Agy./	Pass Through To		Total
			State Agy.	Non-State	

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
National Aeronautics & Space Administration					
Direct Programs:					
Aerospace Education Services Program	43.001				
Pass Through From:					
California Institute/Technology					
Contract: Measurement of Isotopic Composition of Iron Oxides	43.000	32-2682089			4,960.12
National Foundation on the Arts & the Humanities					
Direct Programs:					
National Endowment for the Humanities					
Promotion of the Humanities: Fellowships and Stipends	45.160				
Office of Museum Services					
Institute of Museum & Library Services	45.301				
National Science Foundation					
Direct Programs:					
Engineering Grants	47.041				
Mathematical and Physical Sciences	47.049				
Geosciences	47.050				
Computer & Information Science & Engineering	47.070				
Biological Sciences	47.074				

Direct Program Amount	Total PT From & Direct Program	Pass Through To			Expenditures Amount	Total PT To & Expenditures
		Agy./ Univ. #	State Agy. Univ. Amount	Non-State Entities Amount		
41,321.55	41,321.55				41,321.55	41,321.55
	4,960.12				4,960.12	4,960.12
35,000.00	35,000.00				35,000.00	35,000.00
57,678.60	57,678.60				57,678.60	57,678.60
227,545.39	227,545.39				227,545.39	227,545.39
595,712.44	595,712.44				595,712.44	595,712.44
61,585.25	61,585.25				61,585.25	61,585.25
241,088.70	241,088.70				241,088.70	241,088.70
181,282.56	181,282.56				181,282.56	181,282.56
145,727.58	145,727.58				145,727.58	145,727.58
293,721.59	293,721.59				293,721.59	293,721.59
	4,270.48				4,270.48	4,270.48
	45,550.71				45,550.71	45,550.71
	27,976.97				27,976.97	27,976.97
	2,984.50				2,984.50	2,984.50
3,911.33	3,911.33				3,911.33	3,911.33
6,891.68	6,891.68				6,891.68	6,891.68
257.18	257.18				257.18	257.18
	6,781.48				6,781.48	6,781.48
	1,155.64				1,155.64	1,155.64
	40,761.21				40,761.21	40,761.21
	41,963.86				41,963.86	41,963.86
84,977.88	84,977.88				84,977.88	84,977.88
64,579.56	64,579.56				64,579.56	64,579.56
(0.01)	(0.01)				(0.01)	(0.01)
876,963.85	876,963.85				876,963.85	876,963.85
126,127.76	126,127.76				126,127.76	126,127.76
(1,381.03)	(1,381.03)				(1,381.03)	(1,381.03)

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Education					
TRIO: Talent Search	84.044				
Business and International Education Projects	84.153				
TRIO: McNair Post-Baccalaureate Achievement	84.217				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334				
Preparing Tomorrow's Teachers to Use Technology	84.342				
Pass Through From:					
Texas Education Agency					
Vocational Education-Basic Grants to States	84.048		701	1,351.79	
Western Illinois University					
Star Schools	84.203	37-0910458			402,245.23
University of Arkansas					
Rehabilitation Training-Continuing Education	84.264	69-0710428			0.73
Port Neches					
Goals 2000-State & Local Education Systematic Improvement Grants	84.276	74-6001932			0.50
University of Texas at Austin					
Goals 2000-State & Local Education Systematic Improvement Grants	84.276		721	20,238.69	
Allen ISD					
Technology Innovation Grants	84.303	74-6001932			209,937.80
Denton ISD					
Technology Literacy Challenge Fund Grants	84.318	75-6001316			14,912.16
Educational Service Center (Region IX)					
Technology Literacy Challenge Fund Grants	84.318	75-1246742			6,003.97
Educational Service Center (Region XX)					
Technology Literacy Challenge Fund Grants	84.318	74-1587461			5,778.96
Educational Service Center (Region I)					
Technology Literacy Challenge Fund Grants	84.318	74-1588186			15,100.10
Educational Service Center (Region XIV)					
Technology Literacy Challenge Fund Grants	84.318	75-1247834			8,520.00
Educational Service Center (Region VIII)					
Technology Literacy Challenge Fund Grants	84.318	75-1246741			17,410.86
Texas Education Agency					
Technology Literacy Challenge Fund Grants	84.318		701	187,300.68	
McAllen ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6001658			10,597.03
Coolidge ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6005634			12,732.98
Educational Service Center (Region XIII)					
Technology Literacy Challenge Fund Grants	84.318	74-159020up0.5 -1.3r35,10(0 TD(TJ-n XIII))Tj0.5 -1.35 TD[Technology Literacy Challenge F	

Direct Program Amount	Total PT From & Direct Program	Pass Through To			Expenditures Amount	Total PT To & Expenditures
		Agy./ Univ. #	State Agy. Univ. Amount	Non-State Entities Amount		
135.19	135.19				135.19	135.19
15,959.98	15,959.98				15,959.98	15,959.98
89,804.27	89,804.27				89,804.27	89,804.27
91,919.47	91,919.47				91,919.47	91,919.47
899,606.99	899,606.99				899,606.99	899,606.99
	1,351.79				1,351.79	1,351.79
	402,245.23				402,245.23	402,245.23
	0.73				0.73	0.73
	0.50				0.50	0.50
	20,238.69				20,238.69	20,238.69
	209,937.80				209,937.80	209,937.80
	14,912.16				14,912.16	14,912.16
	6,003.97				6,003.97	6,003.97
	5,778.96				5,778.96	5,778.96
	15,100.10				15,100.10	15,100.10
	8,520.00				8,520.00	8,520.00
	17,410.86				17,410.86	17,410.86
	187,300.68				187,300.68	187,300.68
	10,597.03				10,597.03	10,597.03
	12,732.98				12,732.98	12,732.98
	12,347.28				12,347.28	12,347.28
	564.42				564.42	564.42
	66.35				66.35	66.35
	325.57				325.57	325.57
	1,321.40				1,321.40	1,321.40
	(0.50)				(0.50)	(0.50)
	12,049.05				12,049.05	12,049.05
	14,793.73				14,793.73	14,793.73
142,198.76	142,198.76	721	142,198.76	-		142,198.76
346,652.22	346,652.22				346,652.22	346,652.22
132,912.83	132,912.83				132,912.83	132,912.83

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853				
Arthritis, Musculoskeletal and Skin Diseases Research	93.846				
Academic Research Enhancement Award	93.390				
Pass Through From:					
Texas Department of Health					
Abstinence Education	93.235		501	52,744.34	
Immunization Grants	93.268		501	24,091.58	
Texas Dept. of Protective & Regulatory Services					
Community-Based Family Resource and Support Grant	93.590		530	76,026.62	
Foster Care: Title IV-E	93.658		530	(708.73)	
Baylor College of Medicine					
Grants for Geriatric Education Centers	93.969	74-1613878			(66.39)
Corporation for National and Community Svcs.					
Pass Through From:					
Texas Workforce Commission					
AmeriCorps	94.006		320	212.06	
Total R&D Cluster Programs				403,982.71	950,531.14
TOTAL FEDERAL FINANCIAL ASSISTANCE				\$ 1,326,438.70	\$ 1,685,508.29

Note 1: Nonmonetary Assistance
Not Applicable

Note 2: Reconciliation

Federal Revenues - per Statement of Revenues, Expenses, and Changes in Net Assets		
Federal Grants and Contracts		25,551,374.57
Federal Pass-Through Grants from Other State Agencies/Universities	1,326,438.70	
Less Reconciling Items:		
Non-Monetary Programs	-	
Total Federal Pass-Through Grants from other State Agencies		1,326,438.70

Direct Program Amount	Total PT From & Direct Program	Pass Through To			Expenditures Amount	Total PT To & Expenditures
		Agy./ Univ. #	State Agy. Univ. Amount	Non-State Entities Amount		
40,287.18	40,287.18				40,287.18	40,287.18
46,124.95	46,124.95				46,124.95	46,124.95
26,266.47	26,266.47				26,266.47	26,266.47
	52,744.34				52,744.34	52,744.34
	24,091.58				24,091.58	24,091.58
	76,026.62				76,026.62	76,026.62
	(708.73)				(708.73)	(708.73)
	(66.39)				(66.39)	(66.39)
	212.06				212.06	212.06
<u>7,496,263.80</u>	<u>8,850,777.65</u>		<u>142,198.76</u>	<u>-</u>	<u>8,708,578.89</u>	<u>8,850,777.65</u>
<u>\$ 88,703,426.45</u>	<u>\$ 91,715,373.44</u>		<u>\$ 142,198.76</u>	<u>\$ -</u>	<u>\$ 91,573,174.68</u>	<u>\$ 91,715,373.44</u>

Note 3: Student Loans Processed & Administrative Costs Recovered

Federal Grantor/ CFDA Number/ Program Name	New Loans Processed	Admin Costs Recovered	Processed & Admin Costs Recovered	Ending Balance of Previous Years' Loans
<i>Department of Education</i>				
84.032 Fed Fam Ed Loan Prg	62,846,393.96	0.00	62,846,393.96	0.00
84.038 Federal Perkins Loan	129,711.00	0.00	129,711.00	1,877,251.03
<i>Total Dept of Education</i>	<u>62,976,104.96</u>	<u>0.00</u>	<u>62,976,104.96</u>	<u>1,877,251.03</u>

Note 4: PVE Funds
Not Applicable

Note 5: Depository Libraries for Government Publications
The University of North Texas participates as a depository library in the Government Printing Office's Depository Libraries for Government Public program, CFDA #40.001. The university is the legal custodian of government publications, which remain the property of the federal government. The publications are not assigned a value by the Government Printing Office.

Note 6: Unemployment Insurance
Not Applicable

Note 7: Rebates from Special Supplemental Food Program for WIC
Not Applicable

TX Infrastructure Board (Agy. # 367)	\$	-
HE3 Technology Advancement Grant		723,126.94
TIF University Libraries		595,653.18
TX Computer-Based Testing		178,952.63
TIF Intel Teach to the Future in Texas		542,082.64

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 2A - Miscellaneous Bond Information
For the Fiscal Year Ended August 31, 2002

Description of Issue	Bonds Issued to Date	Range of Interest Rates	Scheduled Maturities		First Call Date
			First Year	Last Year	
Cons Univ Rev Ref & Imp Bonds, Ser '85(B)	\$ 31,018,554.01	6.25% - 10.00%	1987	2003	04/15/95
Cons Univ Rev Bonds, Ser '94	10,000,000.00	4.00% - 7.00%	1995	2014	04/15/04
Cons Univ Rev Bonds, Ser '96	15,000,000.00	4.30% - 7.30%	1996	2015	04/15/06
Cons Univ Rev Ref Bonds, Ser '97	8,230,000.00	3.70% - 4.85%	1998	2005	-
Revenue Financing Sys Bonds, Ser '97	4,380,000.00	4.50% - 6.00%	1998	2007	04/15/03
Revenue Financing Sys Bonds, Ser '99	23,040,000.00	4.25% - 5.40%	1999	2019	04/15/09
Revenue Financing Sys Bonds, Ser '01	33,860,000.00	4.00% - 5.50%	2002	2024	04/15/12
Revenue Financing Sys Bonds, Ser '02	36,340,000.00	2.00% - 5.00%	2003	2022	04/15/12
Total	<u>\$ 161,868,554.01</u>				

Cons Univ Rev Ref & Imp Bonds, Ser '85 (B)	\$ 3,549,015.52	\$ 289,538.49	\$ 1,980,000.00	\$ -	\$ 1,858,554.01	\$ 1,975,000.00
Cons Univ Rev Bonds, Ser '94	7,745,000.00	-	425,000.00	-	7,320,000.00	445,000.00
Cons Univ Rev Bonds, Ser '96	11,495,000.00	-	575,000.00	-	10,920,000.00	605,000.00
Cons Univ Rev Ref Bonds, Ser '97	4,385,000.00	-	75,000.00	-	4,310,000.00	80,000.00
Revenue Financing Sys Bonds, Ser '97	2,840,000.00	-	415,000.00	-	2,425,000.00	440,000.00
Revenue Financing Sys Bonds, Ser '99	20,840,000.00	-	745,000.00	-	20,095,000.00	775,000.00
Revenue Financing Sys Bonds, Ser '01	-	33,860,000.00	-	-	33,860,000.00	-
Revenue Financing Sys Bonds, Ser '02	-	36,340,000.00	-	-	36,340,000.00	1,690,000.00
	<u>\$ 50,854,015.52</u>	<u>\$ 70,489,538.49</u>	<u>\$ 4,215,000.00</u>	<u>\$ -</u>	<u>\$ 117,128,554.01</u>	<u>\$ 6,010,000.00</u>

*

* Bond premiums, discounts and issuance costs were not individually greater than 10% of the par value of the bond issue ; therefore, they are not capitalized and amortized over the life of the bonds. They were expensed at the time of the bond issue.

Bonds Payable per Statement of Net Assets

\$ 117,128,554.01

2007	2008-12	2013-17	2018-22	2023-27	Total Requirements
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UNIVERSITY OF NORTH TEXAS (752)

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 2E - Defeased Bonds Outstanding
For the Fiscal Year Ended August 31, 2002

<u>Description of Issue</u>	<u>Year Refunded</u>	<u>Par Value Outstanding</u>
		<hr/>
		<hr/> <hr/>

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 3 - Reconciliation of Cash in State Treasury
August 31, 2002

<u>Cash in State Treasury</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Current Year Total</u>
Local Revenue Fund 0258	\$ 12,258,025.07	\$ -	\$ 12,258,025.07
Correction Account for Direct Deposit Fund 0980	1,975.00	-	1,975.00
Total Cash in State Treasury (Stmnt of Net Assets)	<u><u>\$ 12,260,000.07</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,260,000.07</u></u>

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 4 - Higher Education Assistance Fund
For the Fiscal Year Ended August 31, 2002

	Totals
Balance September 1, 2001	<u>\$ 26,927,896.44</u>
REVENUES	
HEAF Appropriation	18,021,033.00
Other Revenues	(353,973.48)
Total Revenues	<u>17,667,059.52</u>
EXPENSES	
Salaries and Wages	282,318.32
Payroll Related Costs	-
Professional Fees and Services	630,119.96
Materials and Supplies	6,354,928.75
Communication and Utilities	65,183.33
Repairs and Maintenance	839,136.79
Rentals and Leases	252,913.58
Printing and Reproduction	3,261.12
Interest	-
Claims & Losses	865.00
Other Expenses	315,074.48
Total Expenses	<u>8,743,801.33</u>
OTHER REVENUES(EXPENSES), GAINS/ (LOSSES) AND TRANSFERS	
Purchase of Capital Assets	(15,475,611.66)
Special Items	-
Extraordinary Items	-
Transfers In	117,921.90
Transfers Out	(4,504,751.00)
Legislative Transfers	-
Legislative Transfers Out	-
Legislative Appropriations Lapsed	-
Total Other Revenues(Expenses), Gains/(Losses) and Transfers	<u>(19,862,440.76)</u>
BALANCE AT AUGUST 31, 2002	<u>\$ 15,988,713.87</u>