

FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

NORVAL F. POHL, President

For the year ended August 31, 2001

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UNIVERSITY^{of} NORTH TEXAS

Office of the Associate Vice President for Finance and Business Affairs, and Controller

November 20, 2001

Dr. Norval F. Pohl
President
University of North Texas
Denton, Texas

Dear Dr. Pohl:

Submitted herein is the Annual Financial Report of the University of North Texas for the fiscal year ending August 31, 2001.

The financial statements in this report have been prepared in conformity with the General Provisions of the Appropriations Act, Article IX, and in accordance with the requirements established by the Comptroller of Public Accounts.

The Annual Financial Report will be audited by the State Auditor as part of the audit of Statewide Annual Financial Reports; therefore an opinion has not been expressed on the statements and related information contained in the report.

If you have any questions regarding the report or related to the Schedule of Expenditures of Federal Awards, please contact me.

Respectfully submitted,

Ginny Anderson
Associate Vice President for Finance and Business Affairs, and Controller

Approved:

Phillip C. Diebel
Vice President for Finance and Business Affairs

The leading university of the Dallas/Ft. Worth region
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UNIVERSITY OF NORTH TEXAS

ORGANIZATIONAL DATA

August 31, 2001

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
Roy Gene Evans.....	(Term expires 5-22-05).....	Dallas
Richard Knight, Jr.	(Term expires 5-22-05).....	Fort Worth
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.....	President
Phillip C. Diebel.....	V.P. Finance & Business Affairs
Virginia E. Anderson.....	Assoc. V.P. Finance & Business Affairs

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UNIVERSITY OF NORTH TEXAS

ENROLLMENT DATA

BY TYPE OF STUDENT, 2000/01	FALL	SPRING	MAY-MESTER	SUMMER TERMS	
				FIRST	SECOND
Texas Resident	23,672	22,346	3,341	9,884	7,687
Out of State	741	687	80	292	251
Foreign	852	819	92	315	215
High School Honor Scholarship	11	13	0	0	0
Students from Other Nations/Am. Hemispher	11	11	2	7	7
Children of Disabled Peace Officers	6	6	1	3	3
Statutory Waiver of Non-Resident Tuition	1,138	1,125	102	492	293
Graduate Final Hours	11	0	0	0	0
Sr. Citizens Auditing a Course	11	11	1	1	1
Shared Institutional Enrollment	1	2	0	0	0
Individuals in Foster Care	11	11	1	3	3
State Commission for the Blind	60	59	12	33	28
State Vocational Rehabilitation	28	30	7	15	15
Veterans:					
Public Law	371	391	63	160	151
Hazlewood Act (State Law)	130	141	17	80	64
Official Head Count 2000-01	27,054	25,652	3,719	11,285	8,718

ENROLLMENT TREND DATA

FISCAL YEAR	STUDENTS	SEMESTER HOURS
2001	27,054	297,144
2000	26,493	290,655
1999	25,514	279,649
1998	25,013	270,890
1997	24,957	270,846
1996	25,114	272,924
1995	25,605	278,027
1994	25,759	279,693
1993	26,433	288,055
1992	27,020	298,354
1991	27,160	303,097
1990	26,519	294,581
1989	24,498	269,954
1988	22,380	246,963
1987	21,271	233,610
1986	20,996	230,153

**EXHIBIT A
UNIVERSITY OF NORTH TEXAS
BALANCE SHEET**

August 31, 2001
(With Comparative Totals August 31, 2000)
UNAUDITED

	CURRENT FUNDS					
	UNRESTRICTED FUNDS					
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL	RESTRICTED	LOAN FUNDS
\$	\$	\$	\$	\$	\$	
ASSETS						
Cash & Temporary Investment	15,436,877.38	7,559,104.86	3,773,412.09	26,769,394.33	2,973,235.98	836,097.62
Bal in State Appropriation	7,872,480.68			7,872,480.68		
Accounts Receivable (net of allowance for doubtful accts of \$43,982.66 & \$29,916.66, respectively)	308,890.23	406,687.74	36,655.98	752,233.95	1,667,952.73	
Gift Pledge Receivable		3,735,022.92	3,529.76	3,738,552.68	1,561,935.25	
Due from Other Fund				0.00		
Due from Other State Agencies	2,800.00	176,083.04		178,883.04	306,611.83	
Investments	11,250,025.24	31,253,349.32	15,210,037.27	57,713,411.83	12,296,310.54	3,130,866.38
Accrued Interest Receivable	1,388,714.07			1,388,714.07		154,543.10
Prepaid Expenses	9,833.60	6,508.33		16,341.93		
Deferred Charges				0.00		
Federal Receivables				0.00	5,535,213.52	
Deposits	37,875.00			37,875.00		1,000.00
Notes Receivables (net of allowance for doubtful accts of \$374,073.79 & \$184,474.50 respectively)				0.00		2,829,176.49
Consumable Inventories	2,512,869.74	809,480.55		3,322,350.29		
Resale Inventories, at Cost			232,529.05	232,529.05	199.00	
Work in Process				0.00		
Patents				0.00		
Land				0.00		
Buildings				0.00		
Improvements Other than Bldgs				0.00		
Equipment				0.00		
Library Books				0.00		
Construction in Progress				0.00		
TOTAL ASSETS	38,820,365.94	43,946,236.76	19,256,164.15	102,022,766.85	24,341,458.85	6,951,683.59
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts Payable	10,937,252.56	1,568,866.77	1,604,671.08	14,110,790.41	143,183.23	
Deposits Payable	609,982.36		792,481.29	1,402,463.65		
Due to Other Funds				0.00	7,410,194.18	
Due to Other State Agencies		109,499.00		109,499.00	1,202,034.59	
Deferred Revenues	3,336,444.01	372,737.92	4,891,731.95	8,600,913.88		
Accrued Compensable Absences Payable	3,508,849.75	169,227.55	563,755.60	4,241,832.90	3,942.53	
Revenue Bonds Payable				0.00		
Less Deferred Interest				0.00		
Bond Interest Payable				0.00		
Lease-Purchases Payable				0.00		
Funds Held in Custody /Other				0.00		
Total Liabilities	18,392,528.68	2,220,331.24	7,852,639.92	28,465,499.84	8,759,354.53	0.00
Fund Equity:						
Unrestricted						
Reserved						
Encumbrances	2,320,799.80	2,106,266.95	837,720.54	5,264,787.29		
Reserve for Working Fund	64,538.00	2,210.00	96,115.00	162,863.00		5,000.00
Reserve for Accounts Receivable	308,890.23	406,687.74	36,655.98	752,233.95		

ENDOWMENT & SIMILAR FUNDS	PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM)	
	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT		2001	2000
						\$	\$
321,136.73	4,944,750.37 467,303.46	509,702.19 16,396,782.76	2,704,402.07		4,421,786.58	43,480,505.87 24,736,566.90	54,380,233.48 * 29,563,423.55
			210,010.00		19,574.62	2,649,771.30	15,074,640.80
		517,611.65				5,818,099.58	0.00
			7,410,194.18			7,410,194.18	5,691,048.34
						485,494.87	282,188.75
9,105,436.96	2,245,662.23	2,109,412.37	8,205,864.64		18,260,543.07	113,067,508.02	100,515,684.33 *
						1,543,257.17	1,453,941.89
						16,341.93	304,642.13
						0.00	0.00
						5,535,213.52	2,944,869.01
						38,875.00	38,875.00
						2,829,176.49	2,888,582.94
						3,322,350.29	3,466,947.59
						232,728.05	245,284.50
						0.00	0.00
					2,007.30	2,007.30	2,007.30
				16,655,552.56		16,655,552.56	14,970,842.12
				247,934,186.30		247,934,186.30	229,333,219.43
				18,794,441.47		18,794,441.47	18,440,153.51
				88,026,128.26		88,026,128.26	80,694,655.59
				50,711,531.00		50,711,531.00	46,209,774.00
				2,065,577.62		2,065,577.62	3,127,995.76
9,426,573.69	7,657,716.06	19,533,508.97	18,530,470.89	424,187,417.21	22,703,911.57	635,355,507.68	609,629,010.02
	1,502,277.59 200.00	150,726.22			206.40	15,907,183.85 1,402,663.65	16,583,077.23 1,299,998.10
						7,410,194.18	5,691,048.34
						1,311,533.59	37,801.93
			210,010.00			8,810,923.88	23,181,500.45
						4,245,775.43	3,797,039.65
	5,371,490.54	126,699.59		45,355,825.39		50,854,015.52	54,497,244.24
						0.00	0.00
						0.00	0.00
				285,109.07		285,109.07	116,465.67
					22,703,705.17	22,703,705.17	17,025,151.38
0.00	6,873,968.13	277,425.81	210,010.00	45,640,934.46	22,703,911.57	112,931,104.34	122,229,326.99
						5,264,787.29	6,394,406.59
						167,863.00	158,918.00
						752,233.95	0.00

**EXHIBIT A
UNIVERSITY OF NORTH TEXAS
BALANCE SHEET**

August 31, 2001
(With Comparative Totals August 31, 2000)
UNAUDITED

CURRENT FUNDS						
UNRESTRICTED FUNDS						
AUXILIARY						
GENERAL	DESIGNATED	ENTERPRISES	TOTAL	RESTRICTED	LOAN FUNDS	
\$	\$	\$	\$	\$	\$	\$
Reserve for Goods for Resale Invento		232,529.05	232,529.05			
State Appns to be Lapsed			0.00			
Reserve for Consumable Supplies Invent	2,512,869.74	809,480.55	3,322,350.29			
Reserve for Prepaid Expense	9,833.60	6,508.33	16,341.93			
TUCA Reserve		1,206,641.22	1,206,641.22			
HEAF Funds	8,690,127.07		8,690,127.07			
Unreserved						
Allocated						
Future Operating Budget	5,840,963.24	4,849,561.84	10,690,525.08			
Student Service Fees			495,321.26			
Restricted Parking Fees			176,256.62			
Student ID Card Fees			749,900.50			
Returned Checks			121,383.07			
Student Health Center			431,805.47			
Union Food Court Fees			0.00			
Student Union Fees			699,595.57			
Building Reserve			1,872,828.95			
Service Dept Operating Funds	261,795.65		261,795.65			
Student Loan Program			0.00			
TAMS Reserve		154,419.52	154,419.52			
TPEG Funds		307,915.52	307,915.52			
Scholarship Funds		1,310,778.39	1,310,778.39			
Course Fees/Special Svc Fees		5,413,563.61	5,413,563.61			
Reserve for Equip Replacemen		1,820,969.62	1,820,969.62			
Computer Services Fees		727,464.08	727,464.08			
Overhead Allocated to Research		583,524.57	583,524.57			
Construction Projects			0.00			
Unrealized Increase in FV of Inv	418,019.93	1,024,775.04	492,644.03	1,935,439.00	377,734.23	113,697.11
Pmt. of CAP Bonds & Other Dbt. Sv.						
Unallocated		20,995,138.54	5,160,768.19	26,155,906.73		
Restricted						
Restricted - Encumbered				0.00	3,555,478.62	
Restricted - Other				0.00	11,648,891.47	4,755,747.54
US Govrnmt Grants Refundabl				0.00		2,077,238.94
Endowment				0.00		
Quasi-Endowments-Restricted				0.00		
Quasi-Endowments-Unrestricted				0.00		
Net Invested in Plant				0.00		
Total Fund Balances (Exh. B)	20,427,837.26	41,725,905.52	11,403,524.23	73,557,267.01	15,582,104.32	6,951,683.59
TOTAL LIABILITIES & FD. EQUITY	38,820,365.94	43,946,236.76	19,256,164.15	102,022,766.85	24,341,458.85	6,951,683.59

See accompanying Notes to the Financial Statement:

* Amounts for FY 2000 in Totals (Memorandum) column represent reporting changes from the FY 2000 AFR for comparison purposes. This reporting difference is due to a change in classification from short-term to long-term investments for marketable securities. Current investment policies typically result in these securities being held until the maturity dates which are longer than one year.

ENDOWMENT & SIMILAR FUNDS	PLANT FUNDS					TOTALS (MEMORANDUM)	
	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	AGENCY FUNDS	2001	2000
	\$	\$	\$	\$	\$	\$	\$
						232,529.05	245,073.50
						0.00	0.00
						3,322,350.29	3,466,947.59
						16,341.93	1,000.00
						1,206,641.22	952,792.44
	38,070.59	14,867,538.18				23,595,735.84	9,080,950.55
						10,690,525.08	16,346,183.35
						495,321.26	749,459.21
						176,256.62	0.00
						749,900.50	716,975.91
						121,383.07	116,927.92
						431,805.47	412,108.70
						0.00	478,681.97
						699,595.57	580,846.15
						1,872,828.95	1,872,828.95
						261,795.65	826,816.52
						0.00	0.00
						154,419.52	220,109.64
						307,915.52	214,550.92
						1,310,778.39	1,101,536.54
						5,413,563.61	5,280,926.52
						1,820,969.62	1,701,223.44
						727,464.08	367,106.04
						583,524.57	559,281.60
	573,439.76	1,639,899.56				2,213,339.32	10,323,038.11
27,065.20	-38,113.29	105,550.69	263,022.28			2,784,395.22	3,102,538.52
			2,450,839.49			2,450,839.49	3,712,669.82
	0.00		12,841,349.81			38,997,256.54	31,975,960.87
	82,461.83	2,639,672.31				6,277,612.76	4,992,300.24
	127,889.04	3,422.42	2,765,249.31			19,301,199.78	16,012,317.78
						2,077,238.94	2,206,209.71
4,087,010.28						4,087,010.28	2,641,254.15
1,842,682.18						1,842,682.18	1,259,193.79
3,469,816.03						3,469,816.03	2,534,383.20
				378,546,482.75		378,546,482.75	356,794,164.79
9,426,573.69	783,747.93	19,256,083.16	18,320,460.89	378,546,482.75	0.00	522,424,403.34	487,399,683.03
9,426,573.69	7,657,716.06	19,533,508.97	18,530,470.89	424,187,417.21	22,703,911.57	635,355,507.68	609,629,010.02

**EXHIBIT B
UNIVERSITY OF NORTH TEXAS**

**STATEMENT OF CHANGES IN FUND BALANCES
Year Ended August 31, 2001
(With Comparative Totals August 31, 2000)
UNAUDITED**

	CURRENT FUNDS					
	UNRESTRICTED FUNDS				RESTRICTED	LOAN FUNDS
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL		
\$	\$	\$	\$	\$	\$	
FUND BALANCES, September 1, 2000	27,972,334.81	33,415,874.73	11,717,194.63	73,105,404.17	10,630,188.10	6,414,181.51
Restatements (Prior Period Adjs.)				0.00		
Restated Fund Balances, September 1, 2000	27,972,334.81	33,415,874.73	11,717,194.63	73,105,404.17	10,630,188.10	6,414,181.51
REVENUES AND OTHER ADDITIONS						
Unrestricted Current Funds Rev. (Exh. C)	172,320,061.27	61,677,779.65	38,448,226.47	272,446,067.39		
Bond Proceeds on Sale of Bonds				0.00		
Federal Grants and Contracts				0.00	22,395,026.58	
Fed Pass-Thru Grants from St Agencies				0.00	818,445.82	
State Grants and Contracts				0.00	1,887,408.46	
State Pass-Thru Grants from St Agencies				0.00	2,098,781.00	
Private Grants and Contracts				0.00	7,435,530.05	
Private Gifts				0.00	3,759,435.06	
Net Inc/(Dec) Fair Value of Inv.				0.00	449,402.07	120,545.14
Other Investment Income				0.00	107,562.20	82,040.09
Endowment Income				0.00	292,149.86	
Interest on Loans Receivable				0.00		100,808.46
Net Change in Bonds Payable				0.00		
Expended for Plant Facilities (Includes \$12,734,700.94 charged to Curr. Fund Expend)				0.00		
Prior Year Adjustment				0.00		
Net Decrease in Lease Payables				0.00		
Net Decrease in Bonds Payable				0.00		
Other Additions to Plant Facilities				0.00		
Reclassify from Agency Funds		51,051.00		51,051.00	0.00	
Adjustment for Contract and Grant Awards				0.00		
Other				0.00		
TOTAL REVENUES AND OTHER ADDITIONS	172,320,061.27	61,728,830.65	38,448,226.47	272,497,118.39	39,243,741.10	303,393.69
EXPENDITURES AND OTHER DEDUCTIONS						
Expenditures	162,381,210.32	45,871,968.99	38,057,368.92	246,310,548.23	34,777,277.64	
Expended for Plant Facilities				0.00		
Lapsed Appropriations	0.00			0.00		
Indirect Costs Recovered				0.00	1,570,878.18	
Loan Cancellations and Write-Off:				0.00		20,317.45
Administrative and Collection Costs				0.00		
Retirement of Indebtedness and Expense:				0.00		
Bonds				0.00		
Reduction in Perkins Loan Allocatior				0.00		
Net Increase in Bonds Payable				0.00		
Int & Other Financing Chgs/Fees-Indebtedness				0.00		
Net Increase in Lease Payable				0.00		
Disposal of Plant Facilities				0.00		
Reclassification to Agency Funds				0.00		
Reclassification to UNT Foundation				0.00		
Prior Year Adj				0.00		
Other				0.00		170,576.29
TOTAL EXPENDITURES AND OTHER DED.	162,381,210.32	45,871,968.99	38,057,368.92	246,310,548.23	36,348,155.82	190,893.74

PLANT FUNDS

ENDOWMENT & SIMILAR FUNDS	UNEXPENDED	RENEWALS & REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	TOTAL (MEMORANDUM ONLY)	
					2001	2000
\$ 10,214,204.46	\$ 304,605.37	\$ 13,582,343.64	\$ 16,354,590.99	\$ 356,794,164.79	\$ 487,399,683.03	\$ 437,613,905.61
					0.00	4,579,598.08
10,214,204.46	304,605.37	13,582,343.64	16,354,590.99	356,794,164.79	487,399,683.03	442,193,503.69
					272,446,067.39	257,457,312.72
					0.00	0.00
			159,786.00		22,554,812.58	17,547,858.81
					818,445.82	1,277,483.44
					1,887,408.46	3,155,872.08
					2,098,781.00	344,087.22
					7,435,530.05	9,101,824.83
91,988.55	17,695.00				3,869,118.61	0.00
-957,283.13	101,642.88	71,504.86	332,232.70		118,044.52	792,020.94
	829,013.33		993,331.46		2,011,947.08	2,776,564.31
					292,149.86	419,355.16
					100,808.46	92,143.37
					0.00	0.00
				32,710,504.22	32,710,504.22	24,484,435.47
					0.00	0.00
					0.00	19,367.56
	12,763,175.43	369,868.73			13,133,044.16	3,595,992.95
				4,458,350.78	4,458,350.78	2,732,263.64
					51,051.00	8,881.00
					0.00	0.00
	4,787.07	954,335.42	0.00		959,122.49	129,833.70
-865,294.58	13,716,313.71	1,395,709.01	1,485,350.16	37,168,855.00	364,945,186.48	323,935,297.20
					281,087,825.87	249,631,287.72
	14,539,524.11	10,206,586.71			24,746,110.82	18,745,371.95
					0.00	58,172.00
					1,570,878.18	1,382,463.30
					20,317.45	14,072.39
					0.00	0.00
			4,090,000.00		4,090,000.00	4,185,000.00
					0.00	0.00
				9,489,815.44	9,489,815.44	0.00
			2,483,241.26		2,483,241.26	2,413,120.23
				168,643.40	168,643.40	0.00
				1,438,908.30	1,438,908.30	347,949.44
					0.00	7,557.04
					0.00	0.00
					0.00	0.00
			334,979.26	4,319,169.90	4,824,725.45	1,944,123.79
0.00	14,539,524.11	10,206,586.71	6,908,220.52	15,416,537.04	329,920,466.17	278,729,117.86

**EXHIBIT B
UNIVERSITY OF NORTH TEXAS**

**STATEMENT OF CHANGES IN FUND BALANCES
Year Ended August 31, 2001
(With Comparative Totals August 31, 2000)
UNAUDITED**

	CURRENT FUNDS					
	UNRESTRICTED FUNDS					
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL	RESTRICTED	LOAN FUNDS
	\$	\$	\$	\$	\$	\$
TRANSFERS AMONG FUNDS (Additions/-Deductions)						
Mandatory -						
Skiles Act Funds from Tuition	-317,676.53			-317,676.53		
Tuition (Debt Service)	-3,492,702.50			-3,492,702.50		
Principal and Interest (Debt Service)			-1,144,777.50	-1,144,777.50		
Non-Mandatory -	-13,672,969.47	-7,546,830.87	440,249.55	-20,779,550.79	2,056,330.94	425,002.13
TOTAL TRANSFERS AMONG FUNDS	-17,483,348.50	-7,546,830.87	-704,527.95	-25,734,707.32	2,056,330.94	425,002.13
Net Increase/-Decrease for the Year	-7,544,497.55	8,310,030.79	-313,670.40	451,862.84	4,951,916.22	537,502.08
FUND BALANCES, Aug 31, 2001 (Exh. A)	20,427,837.26	41,725,905.52	11,403,524.23	73,557,267.01	15,582,104.32	6,951,683.59
		(Sch B-2)	(Sch B-3)		(Sch B-4)	(Sch B-5)

See accompanying Notes to the Financial Statements

PLANT FUNDS

ENDOWMENT & SIMILAR FUNDS	UNEXPENDED	RENEWALS & REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	TOTAL (MEMORANDUM ONLY)	
					2001	2000
\$	\$	\$	\$	\$	\$	\$
			317,676.53		0.00	0.00
			3,492,702.50		0.00	0.00
			1,144,777.50		0.00	0.00
77,663.81	1,302,352.96	14,484,617.22	2,433,583.73		0.00	0.00
77,663.81	1,302,352.96	14,484,617.22	7,388,740.26	0.00	0.00	0.00
-787,630.77	479,142.56	5,673,739.52	1,965,869.90	21,752,317.96	35,024,720.31	45,206,179.34
9,426,573.69	783,747.93	19,256,083.16	18,320,460.89	378,546,482.75	522,424,403.34	487,399,683.03
(Sch B-6)	(Sch B-8)	(Sch B-9)	(Sch B-10)	(Sch B-11)		

EXHIBIT C
UNIVERSITY OF NORTH TEXAS

STATEMENT OF CURRENT FUNDS REVENUES AND EXPENDITURES

Year Ended August 31, 2001
(With Comparative Totals - Year Ended August 31, 2000)
UNAUDITED

	UNRESTRICTED		
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES
	\$	\$	\$
REVENUES			
Tuition	32,381,024.47		
Designated Tuition		24,148,259.14	
Board Authorized Tuition	2,245,149.82		
Student Service Fees			6,290,014.27
Student Union Fee			2,343,008.80
Student Medical Fee			1,517,926.34
Other Fees	301,646.82	20,352,922.61	
Tuition Remissions and Exemptions	7,798,697.48		
State Appropriations	105,161,258.68		
State Appropriations - HEAF	18,021,033.00		
Federal Grants and Contracts		1,147,002.78	
Federal PassThru Grants from Other St Agencies			
State Grants and Contracts		56,227.13	
State Pass Thru Grants from Other St Agencies	988,322.17	677,134.04	
Private Grants and Contracts		367,648.27	
Private Gifts		6,508,104.70	24,899.14
Net Inc./-Dec. in Fair Value of Investments	447,038.76	1,237,501.21	674,297.20
Other Investment Income	2,391,160.38	3,276,400.48	1,102,154.29
Endowment Income		9,073.46	
Sales and Services:			
Educational Activities	1,993,899.16	3,897,505.83	
Auxiliary Enterprises			26,495,926.43
Service Departments	555,789.32		
Other Sources	35,041.21		
Total Revenues	<u>172,320,061.27</u>	<u>61,677,779.65</u>	<u>38,448,226.47</u>
EXPENDITURES			
Educational and General:			
Instruction	89,082,303.01	16,379,381.70	
Research	2,700,354.67	1,766,314.80	
Public Service	528,751.62	1,239,792.38	
Academic Support	21,408,940.59	10,136,309.52	
Student Services	6,409,163.41	5,269,305.69	
Institutional Support	18,685,105.59	5,940,212.20	
Operation and Maintenance of Plant	14,543,670.37	205,551.17	
Scholarships and Fellowships	9,022,921.06	4,935,101.53	
Total Educational & General Expenditures	<u>162,381,210.32</u>	<u>45,871,968.99</u>	<u>0.00</u>
Auxiliary Enterprises			
Expenditures			38,057,368.92
Total Expenditures	<u>162,381,210.32</u>	<u>45,871,968.99</u>	<u>38,057,368.92</u>

See accompanying Notes to the Financial Statements.

Note 1: Committed Legislative Appro. Revenue	\$85,505,964.00	
Art. IX, Sec. 9-11.06, \$100/Mo.& Fac. Merit Increases	1,996,578.03	
Employee Benefits:		
Teacher Retirement Contribution	2,134,959.41	
Optional Retirement Contribution	2,128,018.75	
OASI Tax	5,554,179.10	
State Insurance Contribution	7,738,682.79	
Unemployment Compensation	8,602.21	
Worker's Compensation	94,274.39	
Subtotal	<u>105,161,258.68</u>	
HEAF	18,021,033.00	
	<u>\$123,182,291.68</u>	(C-1)

TOTAL	RESTRICTED	TOTALS	
		2001	2000
\$	\$	\$	\$
32,381,024.47		32,381,024.47	30,353,543.89
24,148,259.14		24,148,259.14	20,207,255.44
2,245,149.82		2,245,149.82	2,067,728.27
6,290,014.27		6,290,014.27	5,857,793.92
2,343,008.80		2,343,008.80	2,256,855.00
1,517,926.34		1,517,926.34	1,500,806.75
20,654,569.43		20,654,569.43	15,155,235.27
7,798,697.48		7,798,697.48	7,362,833.25
105,161,258.68		105,161,258.68	107,203,054.01
18,021,033.00		18,021,033.00	20,217,740.00
1,147,002.78	18,975,855.70	20,122,858.48	16,849,597.71
0.00	1,231,838.35	1,231,838.35	1,113,037.44
56,227.13	2,462,182.67	2,518,409.80	3,226,965.48
1,665,456.21	1,149,442.86	2,814,899.07	2,329,747.35
367,648.27	8,307,538.61	8,675,186.88	12,187,895.18
6,533,003.84	3,363,240.57	9,896,244.41	0.00
2,358,837.17	449,402.07	2,808,239.24	-85,877.48
6,769,715.15	107,562.20	6,877,277.35	5,633,648.62
9,073.46	292,149.86	301,223.32	299,906.50
5,891,404.99		5,891,404.99	8,231,036.47
26,495,926.43		26,495,926.43	25,157,415.91
555,789.32		555,789.32	541,432.11
35,041.21		35,041.21	36,656.38
<u>272,446,067.39</u>	<u>36,339,212.89</u>	<u>308,785,280.28</u>	<u>287,704,307.47</u>
105,461,684.71	3,931,991.09	109,393,675.80	99,574,882.14
4,466,669.47	11,739,705.59	16,206,375.06	13,454,630.89
1,768,544.00	2,500,157.32	4,268,701.32	4,223,439.43
31,545,250.11	911,749.51	32,456,999.62	29,719,294.96
11,678,469.10	1,246,446.06	12,924,915.16	11,911,189.39
24,625,317.79	20,951.61	24,646,269.40	17,350,606.43
14,749,221.54	220,437.37	14,969,658.91	13,433,176.82
13,958,022.59	14,205,839.09	28,163,861.68	25,133,905.38
<u>208,253,179.31</u>	<u>34,777,277.64</u>	<u>243,030,456.95</u>	<u>214,801,125.44</u>
<u>38,057,368.92</u>		<u>38,057,368.92</u>	<u>34,830,162.28</u>
<u>246,310,548.23</u>	<u>34,777,277.64</u>	<u>281,087,825.87</u>	<u>249,631,287.72</u>

UNIVERSITY OF NORTH TEXAS

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2001

UNAUDITED

General Introduction

The University of North Texas is an agency of the State of Texas and its financial records reflect compliance with applicable State statutes and regulations.

The significant accounting policies followed by the University of North Texas in maintaining accounts and in the preparation of the preceding statements are in accordance with Texas Comptroller of Public Accounts' Annual Financial Reporting Requirements. These requirements follow, as near as practicable, the AICPA Industry Audit Guide, *Audits of Colleges and Universities*, 1996 Edition, as amended by AICPA Statement of Position (SOP) 74-8, *Financial Accounting and Reporting by Colleges and Universities*, and as modified by applicable Financial Accounting Standards Board (FASB) pronouncements issued through November 30, 1989, and as modified by all applicable GASB pronouncements cited in Codification Section Co5, "Colleges and Universities." The requirements are also in substantial conformity with the *Financial Accounting and Reporting Manual for Higher Education* published by the National Association of College and University Business Officers (NACUBO).

Note 1: Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the University of North Texas have been prepared on the accrual basis of accounting except depreciation expense related to plant fund assets is not recorded. The statement of current funds revenues and expenditures is a statement of financial activities of current funds related to the reporting period. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures, in the case of normal replacement of equipment, and library holdings; (2) mandatory transfers, in the case of required provisions for retirement of indebtedness and renewal and replacement of institutional properties; and (3) transfers of a nonmandatory nature for all other cases.

Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the University, accounts are maintained in accordance with the principals of "fund accounting". This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives. Separate accounts are maintained for each fund; however, in the accompanying financial statement, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund groups.

Within each fund group, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes by action of the governing board. Externally restricted funds may only be utilized in accordance with the purposes established by the source of such funds and are in contrast with unrestricted funds over which the governing board retains full control to use in achieving any of its institutional purposes.

Endowment and Similar Funds are subject to the restrictions of gift instruments requiring in perpetuity that the principal be invested and only the income be utilized. Term endowment funds are like endowment funds, except that all or part of the principal may be utilized after a stated period of time or upon the occurrence of a certain event. Quasi-Endowment funds are funds that the governing board has approved to be used as endowments.

All gains and losses arising from the sale, collection, or other disposition of investments and other noncash assets are accounted for in the fund that owned such assets. Ordinary income derived from investments, receivables, and the like is accounted for in the fund owning such assets, except for income derived from investment of Endowment and Similar Funds, which income is accounted for in the fund to which it is restricted or, if unrestricted, as revenues in unrestricted current funds.

All other unrestricted revenue is accounted for in the appropriate unrestricted fund. Restricted gifts, grants, appropriation, endowment income, and other restricted resources are accounted for in the appropriate restricted funds. Contract and grant awards funds received, but unexpended, during the current reporting period are shown as additions to fund balances in Restricted Current Funds.

The different fund groups used at the University of North Texas are as follows:

Current Funds

Funds available for current operating and maintenance purposes as well as those restricted by donors and other outside agencies for specific operating purposes. Current funds are segregated into separate balanced fund groups as follows:

Educational and General

Funds for administration, institutional expense, instruction and departmental research, physical plant operation, libraries, and other items relating to instruction. Service department funds are also included in this fund group.

Designated

Funds arising from sources that have been internally designated by the university's governing board or management. This fund distinguishes such internally designated funds from externally restricted funds as well as other current funds.

Auxiliary Enterprises

Funds for activities which furnish services to students, faculty, or staff for which charges are made that are directly related to, although not necessarily equal to the cost of the service, such as residence halls, food services and bookstores.

Restricted

Funds available for current purposes, the use of which has been restricted by outside agencies or persons.

Loan Funds

Funds are available for loans to students, faculty, and staff.

Endowment and Similar Funds

Funds subject to restrictions of endowment and trust instruments requiring that principal be maintained and that only the income be utilized. Quasi-endowments are funds established by the governing board to function as endowment funds but which may be expended at the discretion of the governing board, subject to any donor-imposed restriction.

Annuity and Life Income Funds

The University has no annuity and life income funds.

Plant Funds

Plant funds are segregated into the following separate balanced fund groups:

Unexpended

Funds to be used for the construction, rehabilitation, and acquisition of physical properties for institutional purposes.

Renewals and Replacements

Funds accumulated for the renewal and replacement of physical plant properties.

Retirement of Indebtedness

Funds accumulated to meet debt service charges and the retirement of indebtedness.

Investment in Plant

Funds already expended for plant properties. Physical properties are stated at cost at date of acquisition or fair market value at date of donation for gifts. Depreciation on physical plant and equipment is not recorded.

Agency Funds

Funds held by the University as custodial or fiscal agent for students, faculty members, and/or others.

Cash and Cash Equivalents

Non Applicable

Other Receivables

Other receivables result from various transactions not related to Student Receivables. GASB 33, *Accounting and Financial Reporting for Non-Exchange Transactions*, became effective at the beginning of the current fiscal year.

In accordance with GASB 33, unconditional pledges for contributions are recorded as receivables and revenues. Multi-year pledges are recorded at discounted present value.

Investments

The University reports investments at fair value in the balance sheet with the following exceptions (fair value is the amount at which an investment could be exchanged in a current transaction between parties, other than in a forced or liquidation sale.) The exceptions are as follows: (1) Nonparticipating contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the financial institution's credit standing or other relevant factors. (2) Money market investments and participating interest-earning investment contracts that mature within one year or less of the date of their acquisition may be reported at amortized cost, assuming that the investment is not affected by the financial institution's credit standing or other relevant factors.

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both Participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. Finally, TexPool is rated AAAM by Standard and Poors. As a requirement to maintain the rating weekly portfolio, information must be submitted to Standard and Poors, as well as the office of the Comptroller of Public Accounts for review.

TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

Memorandum Totals

The Balance Sheet in columnar form, the Statement of Changes in Fund Balances, and the Statement of Current Funds Revenues and Expenditures are shown with memorandum totals for the current and prior years. Interfund borrowing has not been eliminated, but has been offset in the assets and liability sections. The memorandum totals are presented only to facilitate financial analysis and do not purport to present financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Other Significant Accounting Policies

Other significant accounting policies are set forth in the financial statements and the notes.

Note 2: Deposits and Investments

Authorized Investments

The University of North Texas is authorized to invest in obligations and instruments as defined in the Public Funds Investment Act (Sec. 2256.001 Texas Governmental Code) and for the Endowment Fund, the Uniform Management of Institutional Act. Such investments include (1) obligations of the United States or its agencies, (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivision rated no less than A by a national investments rating firm, (4) certificates of deposit and (5) other instruments and obligations authorized by statute.

Deposits of Cash in Bank

- A. At August 31, 2001, the carrying amount of \$468,353.24 of Cash in Bank (including restricted assets) is presented below.
- B. The bank balance of the University of North Texas has been classified according to the following risk categories:

Category 1: Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the governmental entity's name

Category 3: Uncollateralized (which would include any deposits collateralized with securities held by the pledging financial institutions, or by its trust department or agent but not in the governmental entity's name).

<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
\$880,199.68	\$468,353.24	\$468,353.24	\$0.00	\$0.00

Cash and Deposits

Bank Deposits	\$
Demand Deposits	880,199.68
Cash and Cash Equivalents	
Petty Cash on Hand	65,038.00
Local Funds in State Treasury	12,005,086.01
Reimbursements in Transit	<u>676,879.52</u>
	\$
Total Cash and Deposits	<u><u>13,627,203.21</u></u>

Investments

To comply with the reporting requirements of GASB Statement No. 3, *Investments, (including Repurchase Agreements), and Reverse Repurchase Agreements*, the University of North Texas' investments are categorized in the tabulation titled "Investment Categories" to give an indication of credit risk assumed by the University at year end.

Credit risk is the risk that another party to a deposit or investment transaction will not fulfill its obligations. This is not to be confused with market risk which is the risk that the market value of an investment, collateral protecting a deposit or securities underlying a repurchase agreement will decline. Market risk is not depicted in this note.

The following category of credit risk is included:

Category 1: Investments that are insured or registered or for which the securities are held by the University or its agent in the University's name.

Category 1 Type of Security	Reported Value
	\$
U.S. Government Securities	81,123,728.22
Corporate Bonds	13,912,169.31
Municipal Bonds	10,240,985.41
Repurchase Agreements	4,883,172.13
	\$
Total Category 1	<u>110,160,055.07</u>
Other Investments Not Categorized:	
	\$
Certificates of Deposit	14,218.64 *
Money Market Mutual Funds	12,879.99
Common Fund	7,776,406.44
Texpool	<u>24,957,250.54</u>
Total Investments Not Categorized	<u>32,760,755.61</u>
	\$
TOTAL INVESTMENTS	<u><u>142,920,810.68</u></u>

* In accordance with GASB Statement 31, the Reported Value of investments represents fair value with the exception noted by asterisk. The Reported Value of this investment represents cost.

Reconciliation of deposits and investments to balance sheet amounts for Cash, Temporary Investments, and Investments is as follows:

	\$
Total Cash and Deposits	13,627,203.21
Total Investments	<u>142,920,810.68</u>
	\$
Total Deposits and Investments	<u>156,548,013.89</u>
	\$
Cash and Temporary Investments (Exh. A)	43,480,505.87
Investments (Exh. A)	<u>113,067,508.02</u>
	\$
TOTAL DEPOSITS AND INVESTMENTS	<u><u>156,548,013.89</u></u>

Securities Lending

The University does not participate in any securities lending program.

Derivative Investing

Derivatives are financial instruments (securities or contracts) whose value is linked to, or “derived” from changes in interest rates, currency rates, and stock and commodity prices. Derivatives cover a broad range of financial instruments, such as forwards, futures, options, swaps, and mortgage derivatives. These mortgage derivatives are influenced by changes in interest rates, the current economic climate, and the geographic make-up of underlying mortgage loans. There are varying degrees of risk associated with mortgage derivatives. For example, Planned Amortization Class (PACs) and Collateralized Mortgage Obligations (CMO’s) are considered a more conservative lower risk investment. In contrast, principal only and interest only strips are considered higher risk investments. The University held no investments in Collateralized Mortgage-Backed Securities during the current fiscal year. In 1995, the Texas Legislature took steps to limit state entities’ and local governments’ ability to invest in high-risk derivatives by amending the Public Funds Investment Act. The University of North Texas is in compliance with the Public Funds Investment Act.

Note 3: Bonds Payable

General Information

The University of North Texas Revenue Financing System was established by the Board of Regents in mid-1997. The University was the only Participant until 1999 when the University of North Texas Health Science Center became a Participant in the Revenue Financing System. Pledged Revenues of both the University and the Health Science Center constitute Pledged Revenues for all Revenue Financing System Bonds at both institutions. The Master Resolution creating the Revenue Financing System provides that once an institution becomes a Participant, all lawfully available revenues and fees attributable to that entity and pledged by the Board become part of the Pledged Revenues; provided, however, that any outstanding Prior Encumbered Obligations of the entity secured by such sources as Pledged Revenues will have the first lien and the Pledged Revenues of the Revenue Financing System will be subject and subordinate to such Prior Encumbered Obligations.

General information related to bonds payable is summarized as follows:

CONSOLIDATED UNIVERSITY REVENUE REFUNDING AND IMPROVEMENT BONDS, SERIES 1985 CAPITAL APPRECIATION BONDS

- To provide funds sufficient to finance the expansion, renovation and equipping of certain athletic, student housing, dining services, student union and bookstore facilities and to be used, together with available funds of the University, to refund all of the Board’s outstanding bonds.
- Issued October 30, 1985
- \$1,709,903.40; all authorized bonds have been issued. These bonds accrete in value over the life of the bonds to a total of \$7,965,000.
- Source or revenue for debt service – Gross revenues of the University Building System, the General Fee (now called Designated Tuition), Pledged Student Tuition, Student Union Fee, and certain investment income

CONSOLIDATED UNIVERSITY REVENUE BONDS, SERIES 1994

- To provide funds sufficient to acquire, purchase, construct, improve, renovate, enlarge, or equip property, buildings, structures, facilities, roads or related infrastructure for the University of North Texas, and for paying costs of issuance for the bonds.
- Issued February 1, 1994
- \$10,000,000; all authorized bonds have been issued.
- Source of revenue for debt service – legislative appropriation and Pledged Revenues described in Series 1985 above

CONSOLIDATED UNIVERSITY REVENUE BONDS, SERIES 1996

- To provide funds sufficient to acquire, purchase, construct, improve, renovate, enlarge, or equip property, buildings, structures, facilities, roads or related infrastructure for the University of North Texas, and for paying costs of issuance for the bonds.
- Issued February 1, 1996
- \$15,000,000; all authorized bonds have been issued.
- Source of revenue for debt service – legislative appropriation and Pledged Revenues described in Series 1985 above

CONSOLIDATED UNIVERSITY REVENUE REFUNDING BONDS, SERIES 1997

- To provide funds sufficient to refund certain of the University’s outstanding Consolidated University Revenue Refunding Bonds, Series 1987.
- Issued March 15, 1997
- \$8,230,000; All authorized bonds have been issued.
- Source of revenue for debt service – same as Series 1985

REVENUE FINANCING SYSTEM BONDS, SERIES 1997

- To provide funds sufficient to finance renovations and repairs to dormitories and the University’s football stadium, and for paying costs of issuance for the bonds.
- Issued August 15, 1997
- \$4,380,000; all authorized bonds have been issued.
- Source of revenue – all Pledged Revenues as described in the General Information section above

REVENUE FINANCING SYSTEM BONDS, SERIES 1999

- To provide funds sufficient to finance construction of a conference facility and two major wiring projects for dormitories and other University buildings.
- Issued June 15, 1999
- \$23,040,000 (total issue \$32,540,000 --\$9,500,000 Health Science Center portion); all authorized bonds have been issued
- Source of revenue – legislative appropriation and all pledgeable University and Health Science Center revenue as described in General Information above

Bonds payable are due in annual installments varying from \$75,000 to \$2,090,000 with interest rates from 4% to 10% with the final installment due in 2019. The principal and interest expense during the next five years and beyond is summarized below:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	\$	\$	\$
2002	4,215,000.00	2,365,631.26	6,580,631.26
2003	4,320,000.00	2,246,306.26	6,566,306.26
2004	4,475,000.00	2,124,106.26	6,599,106.26
2005	4,640,000.00	1,905,377.52	6,545,377.52
2006	2,630,000.00	1,686,225.02	4,316,225.02
beyond 5 years	<u>30,980,000.00</u>	<u>10,225,001.42</u>	<u>41,205,001.42</u>
	\$	\$	\$
TOTAL	<u><u>51,260,000.00</u></u>	<u><u>20,552,647.74</u></u>	<u><u>71,812,647.74</u></u>

Advance Refunding Bonds

In prior years the University has defeased certain revenue bond issues by placing the proceeds of new bond issues in irrevocable trusts to provide for all future debt service payments on the issues. Accordingly, the liability for the

bonds is not included in the financial statements. At August 31, 2001, the principal balance outstanding for the defeased bonds is \$12,820,000 (see Schedule D-3).

Note 4: Notes and Loans Payable

Non Applicable

Note 5: Employees' Retirement System

The State of Texas has joint contributory retirement plans for substantially all its employees. One of the primary plans in which the University participates is administered by the Teacher Retirement System of Texas (TRS). The contributory percentages of participant salaries currently provided by the State and by each participant are 6.0% and 6.4%, respectively, of annual compensation. The Teacher Retirement System does not separately account for each of its component government agencies, since the Retirement System itself bears sole responsibility for retirement commitments beyond contributions fixed by the State Legislature. Further information regarding actuarial assumptions and conclusions, together with audited financial statements, are included in the Retirement System's annual financial report.

The State has also established an optional retirement program for institutions of higher education. Participation in the optional retirement program is in lieu of participation in the Teacher Retirement System. The optional retirement program provides for the purchase of annuity contracts. The contributory percentages on salaries for participants entering the program prior to September 1995 are 8.5%, and 6.65% by the State and each participant, respectively. The State's contribution is comprised of 6.00% from the ORP's appropriation and 2.50% from other funding sources. The 6.00% contribution is mandatory with the 2.50% contribution being at the discretion of the board. The board has approved the additional contribution for the employees of the University. The contributory percentages on salaries for participants entering the program after August 31, 1995 are 6.00% and 6.65% by the State and each participant, respectively. Since these are individual annuity contracts, the State has no additional or unfunded liability for this program.

Note 6: Deferred Compensation Program

University employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the TEX.GOV'T. CODE ANN., sec. 609.001. Two plans are available for employees' deferred compensation plan. The 457 plan is administered by the Employees Retirement System, and the 403(b) plan is administered by the University.

The State's 457 Plan complies with the Internal Revenue Code Sec. 457. GASB Statement No. 32, effective for financial statements for periods beginning after December 31, 1998, rescinds GASB Statement No. 2 and amends GASB Statement No. 31. GASB Statement No. 2, *Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457*, established accounting and financial reporting standards for the IRC Section 457 deferred compensation plans.

The University also provides a Tax-Deferred Compensation Plan (TDA) created in accordance with Internal Revenue Code Section 403(b). All employees who work 20 hours per week and who are not in positions requiring student status are eligible to participate. The TDA is a private plan; and the deductions, purchased investments and earnings attributed to each employee's 403(b) plan are held by vendors chosen by the employee. The vendors may be insurance companies, banks, or approved non-bank trustees such as mutual fund companies. The assets of this plan do not belong to the University nor the State and thus do not have a liability related to this plan.

Note 7: Compensated Absences

Full-time state employees earn annual leave from seven to twenty hours per month depending on the respective employees' years of state employment. The State's policy is that an employee may carry his/her accrued leave forward from one fiscal year to another fiscal year with a maximum number of hours up to 520 for those employees with 35 or more years of state service. Employees with at least six months of state service who terminate their employment are entitled to payment for all accumulated leave up to the maximum allowed. The University recognizes the accrued liability for the unpaid annual leave in Current Funds. For the year ended August 31, 2001, the accrued liability totaled \$ 4,245,775.43. The University made lump sum payments totaling \$375,568.30 for

accrued vacation (and/or compensatory time) to employees who separated from state service during fiscal year ending August 31, 2001.

Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is paid only when an employee is off due to illness or to the estate of an employee in the event of his/her death. The maximum sick leave that may be paid an employee's estate is one-half of the employee's accumulated entitlement or 336 hours, whichever is less. The University's policy is to recognize the cost of sick leave when paid and the liability is not shown in the financial statements since experience indicates the expenditure for sick leave to be minimal.

Note 8: Pending Lawsuits and Claims

As of August 31, 2001, various lawsuits and claims involving the University of North Texas were pending. While the ultimate liability with respect to litigation and other claims asserted against the University cannot be reasonably estimated at this time, such liability, to the extent not covered by insurance or otherwise, is not likely to have a material effect on the University.

Note 9: Rebatable Arbitrage

Rebatable arbitrage is defined by Internal Revenue Code Section 148 as earnings on investment purchase with the gross proceeds of a bond issue in excess of the amount that would have been earned if the investments were invested at a yield equal to the yield on the bond issue. This rebatable arbitrage must be paid to the federal government. The University is entitled to invest its bond proceeds at an unrestricted yield for various temporary periods ranging from six month to three years. This unrestricted earnings period begins on the date of delivery of the bond issue. Earnings on any fund held by the University after this must be restricted to a yield less than the yield on the University's bond issue. The amount of rebates due the federal government is determined and payable during each five-year period and upon final payment of the tax-exempt bonds. The estimated arbitrage rebate liability for the University at August 31, 2001 is \$211,890. The first arbitrage rebate installment payment on the Series 1996 bonds totaling \$328,519 was paid to the IRS during the current fiscal year.

Note 10: Capital Lease Obligations

Certain leases to finance the purchase of vehicles and equipment are capitalized at the present value of future minimum lease payments. The original capitalized cost of property under capital lease as of August 31, 2001 is \$456,046.47 as shown below:

<u>Description of Property</u>	<u>Original</u>
	\$
Vehicles	78,300.00
Equipment	<u>377,746.47</u>
	\$
Total Original Cost	<u><u>456,046.47</u></u>

The following is a schedule of the future minimum lease payments for leased property and the present value of the net minimum lease at August 31, 2001.

<u>Fiscal Year</u>	<u>Minimum Lease Payments</u>
	\$
2002	101,959.76
2003	84,221.25
2004	67,624.00
2005	55,887.01
2006	13,971.75
2007 and beyond	<u>0.00</u>
Subtotal	323,663.77
Less:	
Interest	<u>-38,554.70</u>
	\$
Present Value of Net Minimum Lease Payments	<u><u>285,109.07</u></u>

Note 11: Operating Lease Obligations and Rental Agreements

Included in current expenditures are the following amounts of rent paid or due under operating leases:

<u>Fund Group</u>	<u>Year Ended August 31</u>	
	<u>2000</u>	<u>2001</u>
	\$	\$
Educational and General	476,334.72	601,565.18
Designated	325,733.00	218,607.26
Restricted	<u>5,045.00</u>	<u>358,826.12</u>
	\$	\$
Totals	<u><u>807,112.72</u></u>	<u><u>1,178,998.56</u></u>

Future minimum lease rental payments under noncancelable operating leases having an initial term in excess of one year as of August 31, 2001 are as follows:

<u>Fiscal Year</u>	<u>Minimum Future Lease Payments</u>
	\$
2002	1,001,880.36
2003	1,001,880.36
2004	1,001,880.36
2005	1,001,880.36
2006	1,001,880.00
2007 and beyond	<u>333,960.00</u>
	\$
Total	<u><u>5,343,360.44</u></u>

Note 12: Funds Held in Trust by Others

Non Applicable

Note 13: Contract and Grant Awards

Contract and grant awards are accounted for in accordance with the requirements of the AICPA Industry Audit Guide, *Audits of Colleges and Universities*. Funds received, but not expended during the reporting period, are shown as additions to fund balance on Exhibit B. Revenues are recognized on Exhibit C as funds are actually

expended. For federal contract and grant awards, funds expended, but not collected, are reported as Federal Receivables on Exhibit A. Non-federal contract and grant awards for which funds are expended, but not collected, are reported as Accounts Receivable on Exhibit A. Contract and grant awards that are not yet funded and for which the institution has not yet performed services are not included in the financial statements. Contract and grant awards funds already committed, e.g. multi-year awards or funds awarded during the current fiscal year for which monies have not been received nor funds expended totaled \$16,498,555.67. Of this amount, \$14,355,815.27 is from Federal Contract and Grant Awards, \$679,284.21 was from State Contract and Grant Awards, and \$1,463,456.19 from Private Contract and Grant Awards.

Note 14: Risk Financing and Related Insurance

All state employees are insured by the State of Texas. The University has various self-insured arrangements for coverage of local employees in the areas of workers’ compensation and liability. Self-insured plans are reported in the Designated Funds under Unrestricted Current. There are no claims pending or significant nonaccrued liability, as stated in Note 8.

The State provides coverage for workers’ compensation and unemployment benefits from appropriations made to other state agencies for University employees. The current General Appropriations Act provides that the University must reimburse General Revenue Fund – Consolidated, from University appropriations, one-half of the unemployment benefits and 25% of the workers’ compensation benefits paid for former and current employees. The Comptroller of Public Accounts determines the proportionate amount to be reimbursed from each appropriated fund type. The University must reimburse the General Revenue Fund 100% of the cost for workers’ compensation and unemployment compensation for any employees paid from funds held in local bank accounts and local funds held in the state treasury.

Workers’ compensation and unemployment plans are on a pay-as-you-go basis through the State of Texas, with the exception of locally funded enterprises which have funds expenses and set aside based on a percentage of payroll as detailed below. This information is reported in the fund balance reserve section of Exhibit A. No material outstanding claims are pending at August 31, 2001.

Present claims liability reconciliation:

	\$
Beginning Balance	952,792.44
Current year set aside	389,190.30
Current year payments	<u>-135,341.52</u>
	\$
Ending Balance	<u><u>1,206,641.22</u></u>

Health benefits are provided through the various state contracts through Employee Retirement System (ERS).

The University is required by certain bond covenants to carry fire and extended coverage and boiler insurance on buildings financed through the issuance of bonds using pledged Auxiliary or other non-Educational and General Funds. The insurance protects the bondholders from a disruption to the revenue stream that is being utilized to make the bond interest and principal payments. The following insurance coverage was in force and all premium payments paid in full at the close of the fiscal year:

Boiler and Machinery Insurance – Limit of liability exceeds bond requirements. Carrier, United National Insurance Company;

Standard Fire and Extended Coverage (Property) – Limit of liability exceeds bond requirements. Carrier, United National Insurance Company;

Vehicle Liability and Property Damage – Limit of liability, bodily injury \$250,000/\$500,000; property damage \$100,000, exceeds bond requirements. Carrier, United National Insurance Company.

The Texas Motor Vehicle Safety Responsibility Act requires that every non-governmental vehicle operated on a state highway be insured for minimum limits of liability in the amount of \$20,000/\$40,000 bodily injury and \$15,000 property damage. In addition, the University has chosen to carry liability insurance on its licensed vehicles in the amount of \$250,000/500,000 bodily injury and \$100,000 property damage, the extent of the waivers of state sovereign immunity specified in the tort claims act.

The University's Health Center has malpractice insurance with the PHICO Insurance Company for a maximum per incident limit of \$500,000 and an aggregate of \$1,500,000 with no deductible.

A Directors, Officers and Trustees insurance reimbursement policy is maintained that covers employees of the University. The policy provides for a maximum liability of \$10,000,000 with a \$100,000 deductible.

Note 15: Post Employment Health Care and Life Insurance Benefits

In addition to providing pension benefits, the State provided certain health care and life insurance benefits for retired employees, in accordance with State statutes. Substantially all of the employees may become eligible for those benefits if they reach normal retirement age while working for the State. The University participates in the Employees Retirement System (ERS) insurance plans. The information regarding the State's contribution, the number of eligible retirees and the cost of providing those benefits is included in the notes to the annual financial report of the ERS.

Note 16: Related Parties

The University of North Texas Foundation, Inc., a separate nonprofit organization, has as its central purpose the advancement and support of the University of North Texas. The governing board is comprised of elected members separate from the University Regents. The University has no liability with regard to the Foundation's liabilities. The Foundation issued scholarships totaling \$791,144 to the University and transferred \$975,167 during the year ended August 31, 2001. The majority of endowments supporting University scholarships and other University programs are owned by the Foundation. The market value of the Foundation's endowments at August 31, 2001 was \$32,184,710.

The Professional Development Institute Inc. (PDI) is a nonprofit corporation whose purpose is to provide continuing education for the business and governmental community through seminars, workshops, conferences and the establishment of ongoing programs of study designed to further professionalize certain areas of specialization within the total business and governmental community and to assist in maintaining and enhancing through financial support the University as a leading academic institution. PDI, Inc. remitted gifts of \$23,700 which were recorded as revenue to the University during the year ended August 31, 2001. PDI maintains an agency account on the books of the University from which incidental expenses such as postage, telephone, printing, and office supplies are paid. These expenditures totaled \$51,355.12 for the fiscal year ended August 31, 2001.

The North Texas Research Institute, Inc. (NTRI), is a separate non-profit corporation. The purposes of the Research Institute are: to perform research, development and service activities, alone and cooperatively with other institutions, government agencies, and business organizations; to provide research facilities, expertise and services for business and government organizations; and to assist in maintaining and enhancing through financial support the University of North Texas as a leading academic institution. In fiscal year 1996, the NTRI Board adopted a resolution to deactivate, but not dissolve NTRI. In accordance with this resolution, all research projects were closed the following fiscal year. At the beginning of the current fiscal year, there was only one active NTRI project account. The lease associated with this project expired during the fiscal year. No project income was generated during the fiscal year. There were no transfers to the University from NTRI during the current fiscal year. NTRI expenditures on behalf of the University totaled \$1,000 for the fiscal year ended August 31, 2001.

University of North Texas Health Science Center, a component institution of the University of North Texas System, has an interagency contract with the University for support for the planning, construction, and operation of a Medical School. Such support was limited to \$641,677.82 when the University was the performing agency. The University also has an interagency contract with the Health Science Center for instructional services. Such support was limited to \$51,184.45 where the Health Science Center was the performing agency.

Note 17: Reporting Entity

Non Applicable

Note 18: Interfund Borrowing

All interfund borrowing has been made from unrestricted funds and is payable within one year without interest.

Note 19: Subsequent Events

Non Applicable

Note 20: Fund Balance Restatement

Non Applicable

Note 21: Due From/Due To Other State Agencies

Due from Other State Agencies:

<u>Agency Name</u>	<u>Agency #</u>	<u>D23 Fund</u>	<u>Amount</u>	<u>Subfund</u>	<u>Source</u>
			\$		
Tx State Library Archives	306	0001	2,607.13	Restricted	State
Tx Workforce Commission	320	5026	25,309.74	Restricted	Federal
Tx Dept. of Human Services	324	0001	18,014.56	Restricted	Federal
Tx. Dept. of Transportation	601	5015	2,800.00	E&G	State
Tx Protective & Regulatory	530	0001	57,328.36	Restricted	Federal
Texas Education Agency	701	0148	180,434.39	Restricted	Federal
Texas Education Agency	701	0193	176,083.04	Designated	State
Tx Dept. of Health	501	0273	22,917.65	Restricted	Federal

Total Due from Other State Agencies

\$ 485,494.87
(Exh. A)

Due to Other State Agencies:

<u>Agency Name</u>	<u>Agy #</u>	<u>D23 Fund</u>	<u>Amount</u>	<u>Subfund</u>	<u>Source</u>
			\$		
Telecommunications Infrastructure Board	367	2345	1,195,779.82	Restricted	State
Tx. Dept. of Protective & Reg. Services	530	0001	6,254.77	Restricted	Federal
Texas Education Agency	701	0002	98,764.00	Designated	State
Texas Education Agency	701	0003	10,735.00	Designated	State

Total Due to Other State Agencies

\$ 1,311,533.59
(Exh. A)

Note 22: Federal Pass-Through Grants From Other State Agencies

<u>Agency Name</u>	<u>Agy.#</u>	<u>CFDA</u>	<u>D23 Fund</u>	<u>Exb. B Amount</u>	<u>Exb. C Amount</u>	<u>Diff.</u>	<u>Subfund</u>
				\$	\$	\$	
Tx Workforce Commission	320	94.006	5026	137,100.15	207,292.09	-70,191.94	Restricted
Tx Dept. of Human Services	324	10.559	0001	0.00	18,014.56	-18,014.56	Restricted
Tx Protective & Regulatory	530	93.590	0001	90,384.65	128,005.81	-37,621.16	Restricted
Tx Protective & Regulatory	530	93.658	0001	0.00	57,328.36	-57,328.36	Restricted
TX Dept. of Health	501	93.268	0273	152,463.71	145,905.52	6,558.19	Restricted
TX Dept. of Health	501	93.994	0273	48,285.55	49,431.76	-1,146.21	Restricted
Texas Education Agency	701	84.318	0148	19,641.51	195,958.19	-176,316.68	Restricted
Texas Education Agency	701	84.048	0148	231,429.51	308,154.65	-76,725.14	Restricted
Tx. H.E. Coordinating Bd.	781	84.281	0001	139,140.74	121,747.41	17,393.33	Restricted
				\$	\$	\$	
Total Federal Pass-Through Grts. Fr. Other St. Agencies				<u>818,445.82</u>	<u>1,231,838.35</u>	<u>-413,392.53</u>	

Note 23: State Pass-Through Grants from Other State Agencies

<u>Agency Name</u>	<u>Agy.#</u>	<u>D23 Fund</u>	<u>Exb. B Amount</u>	<u>Exb. C Amount</u>	<u>Diff.</u>	<u>Subfund</u>
			\$	\$	\$	
TX State Library Archives	306	0001	12,085.87	14,693.00	-2,607.13	Restricted
TX Infrastructure Board	367	7999	2,064,017.58	868,237.76	1,195,779.82	Restricted
Texas Education Agency	701	0193	0.00	677,134.04	-677,134.04	Designated
State Energy Commission	907	0515	12,677.55	33,968.10	-21,290.55	Restricted
UT Arlington	714	7999	10,000.00	10,000.00	0.00	Restricted
CB-Performance Retention Fund	781	0001	0.00	23,385.00	-23,385.00	Restricted
CB-Developmental Education	781	0001	0.00	90,155.00	-90,155.00	E&G
CB-5th Year Accounting	781	0106	0.00	36,500.00	-36,500.00	E&G
CB-Adv. Research Program	781	0001	0.00	-105,095.68	105,095.68	E&G
CB-Adv. Technology Program	781	0001	0.00	-92,986.04	92,986.04	E&G
CB-Tx. College Work Study	781	0001	0.00	59,651.89	-59,651.89	E&G
CB-Texas Grants	781	0001	0.00	1,000,097.00	-1,000,097.00	E&G
CB-Nursing & Allied Health	781	0824	0.00	199,159.00	-199,159.00	Restricted
			\$	\$	\$	
Total State Pass-Through Grts. Fr. Other St. Agy.			<u>2,098,781.00</u>	<u>2,814,899.07</u>	<u>-716,118.07</u>	

Note 24: Interfund Receivable/Interfund Payable

Non Applicable

Note 25: Advance From and Advance to Other State Agencies

Non Applicable.

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CASH AND TEMPORARY INVESTMENTS

August 31, 2001
UNAUDITED

	Current Funds				
	Total	Unrestricted			Restricted
		Educational and General	Designated	Auxiliary Enterprises	
\$	\$	\$	\$	\$	
Cash on Hand					
Petty Cash	65,038.00	26,663.00	2,210.00	29,115.00	2,050.00
Subtotal	65,038.00	26,663.00	2,210.00	29,115.00	2,050.00
Cash in Bank					
Local Funds - Demand	158,599.68	9,879.23	5,075.74	69,060.58	
Reserve Deposit-Bk of NYC	721,600.00				
Subtotal	880,199.68	9,879.23	5,075.74	69,060.58	0.00
Cash in State Treasury					
Local Revenue Fund 0258	12,005,086.01	12,005,086.01			
Subtotal	12,005,086.01	12,005,086.01	0.00	0.00	0.00
Reimbursement Due From State Treasury	676,879.52	676,879.52			
Short Term Investments					
Flexible Repo & Money Market	4,415,005.80				
Texpool/Repo	25,438,296.86	2,718,369.62	7,551,819.12	3,675,236.51	2,971,185.98
Subtotal	29,853,302.66	2,718,369.62	7,551,819.12	3,675,236.51	2,971,185.98
Total Cash and Temporary Investments Balances	43,480,505.87	15,436,877.38	7,559,104.86	3,773,412.09	2,973,235.98
	(Exh. A)				
Balances in Depositories:	\$				
First State Bank-Denton					
Demand & Investments	560,931.31				
Wachovia Bank & Trust	74,579.13				
Bank One	17,015.55				
Bk of NYC	721,600.00				
State Treasury	12,681,965.53				
Ambac Capital Funding, Inc.	4,402,125.81				
Texpool	24,957,250.54				
Net Balances in Depositories	43,415,467.87				
Other Balances:					
Petty Cash	65,038.00				
Net Other Balances	65,038.00				
Total Depository and Other Balances	43,480,505.87				

Schedule A-1

Loan Funds	Endowment and Similar Funds	Plant Funds			Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	
\$	\$	\$	\$	\$	\$
<u>5,000.00</u>					
<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>74,579.13</u>					<u>5.00</u>
				<u>721,600.00</u>	
<u>74,579.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>721,600.00</u>	<u>5.00</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>756,518.49</u>	<u>321,136.73</u>	<u>4,402,125.81</u>	<u>509,702.19</u>	<u>1,982,802.07</u>	<u>12,879.99</u>
		<u>542,624.56</u>			<u>4,408,901.59</u>
<u>756,518.49</u>	<u>321,136.73</u>	<u>4,944,750.37</u>	<u>509,702.19</u>	<u>1,982,802.07</u>	<u>4,421,781.58</u>
<u>836,097.62</u>	<u>321,136.73</u>	<u>4,944,750.37</u>	<u>509,702.19</u>	<u>2,704,402.07</u>	<u>4,421,786.58</u>

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF INVESTMENTS BY FUND GROUP
August 31, 2001
UNAUDITED

	Current Funds			
	Total	Unrestricted		
		Educational and General	Designated	Auxiliary Enterprises
	\$	\$	\$	\$
U.S. Government and Agency Securities	80,957,410.95	8,651,214.69	24,033,673.62	11,696,444.69
Corporate Bonds	13,912,169.31	1,486,672.59	4,130,079.42	2,009,981.75
Municipal Bonds	10,240,985.41	1,094,365.08	3,040,221.99	1,479,581.89
SBA's	166,317.27	17,772.88	49,374.29	24,028.94
Common Fund	7,776,406.44			
Long Term Certificates of Deposit	14,218.64			
Total	113,067,508.02	11,250,025.24	31,253,349.32	15,210,037.27
	(Exh A)			

Restricted	Loan Funds	Endowment and Similar Funds	Plant Funds			Agency Funds
			Unexpended	Renewals and Replacements	Retirement of Indebtedness	
\$	\$	\$	\$	\$	\$	\$
9,455,803.00	2,407,621.02	1,022,018.01	1,726,903.33	1,622,127.85	6,310,270.00	14,031,334.74
1,624,937.49	413,738.91	175,629.23	296,760.62	278,755.42	1,084,391.70	2,411,222.18
1,196,144.24	304,560.28	129,283.67	218,450.56	205,196.63	798,239.25	1,774,941.82
19,425.81	4,946.17	2,099.61	3,547.72	3,332.47	12,963.69	28,825.69
		7,776,406.44				
						14,218.64
<u>12,296,310.54</u>	<u>3,130,866.38</u>	<u>9,105,436.96</u>	<u>2,245,662.23</u>	<u>2,109,412.37</u>	<u>8,205,864.64</u>	<u>18,260,543.07</u>

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UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AGENCY FUNDS
For the Year Ended August 31, 2001
UNAUDITED

	BEGINNING		TRANSFERS/ ADJUSTMENTS		ENDING	
	BALANCES 09/01/00	ADDITIONS	ADJUSTMENTS	DEDUCTIONS	BALANCES 08/31/01	
	\$	\$	\$	\$	\$	
950	Accounts Payable	16,996.37			16,789.97	206.40
951	Student Deposits	924,355.82	2,398,212.65		2,206,552.06	1,116,016.41
956	Savings Bonds Deductions	2,900.00			162.50	2,737.50
959	Clearing Accounts:					
	Ticket Sales	5,043.62	48,694.23		49,888.93	3,848.92
	International Student Insurance Payment	4,119.20	121,897.75		116,292.00	9,724.95
	UNT Foundation	125,505.16	24,754.34		146,125.69	4,133.81
	North Texas Exes	1,926.00			1,926.00	0.00
	Santa Fe Square	0.00				0.00
	Parent Loan for Students	1,559,261.42			-786,904.51	2,346,165.93
	Stafford Loan Program	12,234,586.13	1,033,012.07		-3,181,879.95	16,449,478.15
	EFT Stafford Loans	498,563.58	71,119,241.82		71,243,546.42	374,258.98
	Teach for Texas Grant	0.00	16,000.00		16,000.00	0.00
979	Unapplied Scholarships	49,360.93			29,647.57	19,713.36
90100	Texas Coalition of Administrators of Human Sciences	2,166.06	275.00			2,441.06
90102	FIREL - Financial Mgmt. Assn	100.00				100.00
90103	Southern Management Association	520.53				520.53
90105	Education-N.T.Comm/Junior Coll Consortium	4,853.40	139,545.00		134,404.15	9,994.25
90106	UNT Blood Drive	23.07				23.07
90107	American Chemical Society	3,244.20			894.44	2,349.76
90108	Psychology-NAPCN 98 Conference	424.81			424.81	0.00
90109	Texas Chief Academic Officers of Texas	0.00	13,150.37		6,014.64	7,135.73
90112	League for Professional Women	0.00	184.00			184.00
90113	UNT Habitat for Humanity	0.00	445.00		439.50	5.50
90114	Western Regional Science Association Field Trip	0.00	1,040.00		1,040.00	0.00
90116	Delta Lambda Phi - DLP	0.00	45.00			45.00
90119	University Courtyard Expense Clearing Account	0.00	14,831.04		14,831.04	0.00
90121	NTRI - North Texas Research Institute	16,547.62	344.67		2,000.00	14,892.29
90122	National Pan-Hellenic Council	0.00	100.00		38.05	61.95
90136	Urban and Metro Universities	251,339.10	101,312.65		115,595.98	237,055.77
90140	Beta Gamma Sigma	1.39	362.85		362.85	1.39
90155	Medievalia Et Humanistica	1.00		-1.00		0.00
90160	Texas Asso. of College Admiss. Counselors	7.26			7.26	0.00
90170	Percussive Notes	2,561.06	172.91		675.40	2,058.57
90180	Texas Eta Chapter of Alpha Chi	111.07			85.51	25.56
90190	PDI, Inc.	16,040.51	781.44	48,000.00	51,355.12	13,466.83
90191	Professional Dev. Institute Inc.	1,018,120.12	67,465.29	-99,050.00	-4,000.00	990,535.41
90196	Perla International Stonefly Newsletter	5,354.68	1,511.68		417.75	6,448.61
90198	National Assoc of Black Journalists	124.33	359.00		483.00	0.33
90200	DAR Scholarship Fund	13,605.82	612.82			14,218.64
90201	Cinema Studies Conference	201.66			201.66	0.00
90203	Phi Kappa Phi	3,534.52	5,503.00		4,366.24	4,671.28
90204	Southwest Housing Officials Conference 2000	26.25				26.25
90205	Panhellenic Association	37.39	9,836.25		9,872.10	1.54
90206	Interfraternity Council	155.99	4,071.20		3,960.16	267.03
90207	IS/IT Research Center Account	139.57				139.57
90208	Journal of Personal Selling & Sales Mgmt.	2,150.95	1,650.00		1,297.00	2,503.95
90250	UNT Bookstore Expense Clearing Account	4,961.62			1,100.97	3,860.65
90251	UNT Bookstore Revenue Clearing Account	36,469.32	110,577.35		98,906.34	48,140.33
90260	Parents Association Unrestricted	660.50				660.50
90310	University Union Food Court Revenue	2,672.22	91,601.11	1,783.50	90,438.39	5,618.44
90311	University Union Food Court Expenditures	304.20		-1,783.50	-1,167.73	-311.57
90320	RA Conference Oct 97 SW Assn of C & U Housing Officers	1,265.51				1,265.51
90340	State Employee Charitable Campaign (SECC) Fundraiser Ac	0.00	7,469.00		7,366.09	102.91
90350	Grad Students English Assn Conf Fund	12.47				12.47
90380	TACUPS 2001 Conference	0.00	8,913.25		5,143.06	3,770.19
90425	Tams Student Activities	47,019.53	83,416.85		65,119.43	65,316.95
90931	Agency Funds - Interest Income	273,885.53	95,463.08			369,348.61
	TOTAL AGENCY FUNDS:	17,131,261.49	75,522,852.67	-51,051.00	70,469,819.89	22,133,243.27
	Prior Years' AFR Adj for Fair Value of Investments	-89,113.74				-89,113.74
	FY01 Net Inc-/Dec in Fair Value of Investments	0.00	659,782.04			659,782.04
	ADJUSTED AGENCY FUNDS:	17,042,147.75	76,182,634.71	-51,051.00	70,469,819.89	22,703,911.57

(Exh. A)

Reclassify To:	
Board Designated	-51,051.00
Current Restricted	0.00
Total Reclassify	-51,051.00

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF DESIGNATED FUNDS

For the Year Ended August 31, 2001

UNAUDITED

	FUND		ADDITIONS			
	BALANCES	GIFTS &	INCOME FROM	SALES &	INDIRECT COST	STATE APPNS.
	09/01/00	GRANTS	INVESTMENTS	SERVICES	RECOVERED	& FEES
	\$	\$	\$	\$	\$	\$
1. Instruction	5,874,236.30	91,980.98	3,350.39	169,274.45	2,417.13	13,442,487.36
2. Research	1,556,027.58	54,893.71	0.35	421,555.07	1,568,461.05	249,968.63
3. Public Service	737,656.61	139,687.93	0.00	547,998.57	0.00	566,683.14
4. Academic Support	5,957,256.36	6,406,950.78	160,159.34	1,169,200.13	0.00	3,721,359.97
5. Student Services	1,144,715.99	334,784.25	1,507.29	1,326,321.50	0.00	2,138,583.58
6. Institutional Support	17,041,193.70	151,299.50	3,076,826.16	263,156.11	0.00	24,382,120.07
7. Operation and Maintenance of Plant	1,426.90	0.00	0.00	0.00	0.00	-21.00
8. Scholarships and Fellowships	1,316,087.46	5,641.59	43,630.41	0.00	0.00	0.00
Total Unrestr-Designated Funds (Exh B):	33,628,600.90	7,185,238.74	3,285,473.94	3,897,505.83	1,570,878.18	44,501,181.75
Prior Years' AFR Adjustments for Fair Value of Invest	-212,726.17					
FY 01 Net Increase/-Decrease in Fair Value of Invest's.			1,237,501.21			
Adusted Designated Funds:	33,415,874.73	7,185,238.74	4,522,975.15	3,897,505.83	1,570,878.18	44,501,181.75

Transfers:
 Designated Tuition:
 To: - Auxiliary Enterprise Funds
 - Restricted Current
 Other Board Designated Funds
 To: - Endowment Funds
 - Retirement of Indebtedness
 - Restricted Current
 - Educational & General Funds HEAF
 - Loan Funds
 - Auxiliary Enterprise Funds
 - Renewal and Replacements
 From: - Educational & General Funds
 Total Transfers:
 - Repymt of FY00 Loan fr Brd Des Funds
 - Reclass from Agency
 Adjusted Total Transfers:

EXPENDITURES									
ADJUSTMENTS & TRANSFERS IN/-OUT	LESS COST SHARING CREDITS		PERSONNEL COMPENSATION			SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	TOTAL EXP	FUND BALANCES 08/31/01
	INTER-DEPT. TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3,237,716.33	3,550,758.29	117,371.27	5,051,605.90	438,226.76	13,960,131.93	597,546.67	16,379,381.70	6,442,081.24	
233,904.19	457,726.93	18,163.73	664,725.19	112,035.44	1,434,772.75	30,672.08	1,766,314.80	2,318,495.78	
140,481.62	130,523.64	1,802.68	369,795.41	61,143.08	919,614.51	21,565.70	1,239,792.38	892,715.49	
3,448,714.83	2,615,769.06	59,972.55	2,039,605.91	272,069.09	8,008,766.25	2,491,609.88	10,136,309.52	10,727,331.89	
1,795,074.66	771,468.97	37,038.39	1,047,847.98	92,796.23	4,841,939.55	95,229.29	5,269,305.69	1,471,681.58	
-21,777,135.30	1,132,308.83	14,827.93	1,092,772.65	-232,329.86	6,100,527.23	126,378.94	5,940,212.20	17,197,248.04	
237,027.82	25,090.00	0.00	0.00	0.00	230,641.17	0.00	205,551.17	32,882.55	
5,188,435.98	0.00	0.00	0.00	0.00	4,935,101.53	0.00	4,935,101.53	1,618,693.91	
-7,495,779.87	8,683,645.72	249,176.55	10,266,353.04	743,940.74	40,431,494.92	3,363,002.56	45,871,968.99	40,701,130.48	
								-212,726.17	
								1,237,501.21	
-7,495,779.87	8,683,645.72	249,176.55	10,266,353.04	743,940.74	40,431,494.92	3,363,002.56	45,871,968.99	41,725,905.52	
-94,360.37									
-2,027,909.10									
-2,710.70									
-5,620,000.00									
-137,980.70									
-64.05									
0.00									
-1,507,522.04									
-2,212,574.88									
4,055,102.72									
-7,548,019.12									
1,188.25									
51,051.00									
-7,495,779.87									

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2001

UNAUDITED

	FUND BALANCE 9-1-00	REVENUES		ADJUSTMENTS & TRANSFERS		LESS COST SHAR'NG CR'S	
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		INTER-DEPT TRANSFERS	COLLEGE WORK STUDY
				DEBT RETIREMENT	OTHER		
	\$	\$	\$	\$	\$	\$	\$
5.0 STUDENT SERVICE							
5.2 SOCIAL AND CULTURAL DEVELOPMENT							
50050 Athletics - Facilities	7,184.63		6,196.10		347,350.56	2,000.00	
50060 Athletics - Utilities					110,617.29		
50070 Athletics - Operations	8,726.09				462,573.60		2,510.12
50100 Athletics - Administration	7,290.63				460,049.10	32,088.00	
50120 Sports News And Information Services	4,480.00				242,043.14		
50130 Tv / Radio Broadcast	11,270.92				128,234.38		
50140 Athletics - Advancement (npaux)	14,533.99		8,329.00		297,402.59	59,200.00	
50145 Gift Pledge & Receivable Revenue Unallocat			3,529.76		-3,529.76		
50160 Allocation From Student Servicefees		1,898,172.00			-1,898,172.00		
50170 Athletics - Big West Conference					33.84		
50180 Ncaa/Big West Conference Revenues			316,971.67		-181,971.67		
50190 Athletics - Concessions & Merchandising			45,511.38		-45,511.38		
50200 Athletics - Game Programs	300.00		9,498.75		9,421.85		
50220 Athletics - Strength & Conditioning	275.00				95,269.53		
50400 Athletics - Sports Medicine	9,888.27				273,966.83		
50410 Athletics - Insurance	998.00				152,003.69		
50500 Athletics - Men's Basketball	5,882.66		196,431.00		562,402.27		
50510 Athletics - Women's Basketball	5,520.02		28,347.00		531,062.37		
50600 Athletics - Men's Football	56,582.33		1,371,060.22		1,173,509.00	4,400.00	
50700 Athletics - Golf Program	9,772.54		20,623.83		173,269.77	27,500.00	
50750 Athletics - Women's Soccer	7,748.38				208,413.45		
50800 Athletics - Tennis Program	1,907.98				111,320.31		
50810 Athletics - Swimming & Diving	6,062.16				136,336.86		
50900 Athletics - Track Program	13,921.95		4,800.00		424,739.22		
50960 Athletics - Women's Volleyball	4,604.90				216,037.45		
50980 Athletics - Student Services	2,682.94				315,652.44	2,649.00	
50985 Athletics - Drug Testing Program	4,471.70				-1,885.30		
50991 Student Service Fees - Utilities - Athleti					56,290.48		
Sub-Total Athletics	184,105.09	1,898,172.00	2,011,298.71		4,356,929.91	127,837.00	2,510.12
51300 Debate And Forensics	756.00	69,147.75	1,570.55		-15,814.62		
51885 Kntu - 88.1	15,038.43	146,353.00			185.00	433.21	1,046.50
51900 Unt Yearbook	8,773.81		11,008.00		33,419.45		
52100 North Texas Daily	59,085.58	236,673.00	341,225.43		-25,402.49	61,527.36	
52170 Cooperative Education	5,674.00	169,666.00				4,286.77	2,270.94
52670 Saaf - Honors' Day	217.91	9,321.00			1,796.39		1,277.43
52690 Saaf - Graduate Student Council		10,995.00			-7,811.37		
52700 Saaf - Contingency Fund		236,022.50	1,208.00		-13,022.21	1,650.00	
52701 Saaf - Retention Activities	100.00	35,099.00	23.45		1,831.21	5,318.00	409.15
52704 Saaf - Cheerleaders	993.40	40,169.00			-8,723.03		
52705 Saaf - Counseling & Testing Study Skills	13,972.68	482,478.55			-1,606.86	295.67	11,297.75
52706 Saaf - Drug & Alcohol Preventioncenter	3,760.82	124,230.00	2,275.00		77.95		
52707 Saaf - Student Legal Services/Advisor	11,469.79	104,241.00			495.54	297.50	
52708 Learning Center	13,725.31	381,497.75	2,079.00		-955.43	4,425.43	802.62
52709 North Texas Review		4,400.00			-1,394.00		
52713 Career Opportunities Center	1,844.83	466,226.00				2,366.25	87.50
52714 Student Employment Services	4,903.02	165,760.00	116.40		-7,243.64	3,230.10	
52730 Saaf - Center For Cultural Diversity	2,574.96	201,114.00	300.00		300.00	8,341.19	3,782.37
52740 Nttv - Cable Channel 36	1,958.33	102,974.00			-1,590.34	1,040.00	
52750 International Students	252.74	52,742.00				3.33	
52770 Student Development Graduate Assistants		9,696.00			284.62		
52780 University Fine Arts Program	651.55	141,207.00	13,396.54		-5,972.21	1,542.50	
52800 Unt Marching Band Activities	15,509.08	102,616.00	290.95		-12,432.32	240.00	
52805 Saaf - Speech And Hearing		12,000.00					
52810 Saaf - Dance & Theatre Arts	240.85	7,250.00			-39.07	3,500.00	
53100 Student Association	1,664.50	73,940.00	415.61		2,753.21	250.00	
53101 Eagle's Nest Council	1,219.11	22,920.00	205.00		-33.21	421.33	
53102 Ssf - Dean Of Students	4,532.17				-46.00		
53200 Student Organizations	2,080.92	278,905.00	3,379.00		23,739.00	15,160.15	5,830.34
53210 Center For Student Rights & Responsibiliti	4,757.16	21,000.00	165.00			1,362.90	5,622.68

EXPENDITURES					FUND BALANCES	
PERSONNEL COMP		SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	TOTAL EXPENDITURES	FUND	8-31-01 INVENTORY
SALARIES & WAGES	STAFF BENEFITS					
\$	\$	\$	\$	\$	\$	\$
65,334.27	16,244.59	277,970.71		357,549.57	3,181.72	
		110,617.29		110,617.29	0.00	
214,637.00	50,025.87	201,983.24		464,135.99	7,163.70	
265,156.25	61,793.86	166,507.50		461,369.61	5,970.12	
98,464.02	25,313.80	112,114.17	8,070.87	243,962.86	2,560.28	
12,177.50	2,427.21	110,722.17	6,650.00	131,976.88	7,528.42	
152,214.04	31,667.18	182,222.51	5,377.12	312,280.85	7,984.73	
		33.84		33.84	0.00	
		135,000.00		135,000.00		
		18,920.60		18,920.60	300.00	
57,199.98	12,009.41	22,988.29	3,258.00	95,455.68	88.85	
146,753.88	30,565.26	104,919.87		282,239.01	1,616.09	
		149,320.71		149,320.71	3,680.98	
311,681.62	55,201.05	389,358.39	4,500.00	760,741.06	3,974.87	
198,500.00	43,456.19	315,684.87	4,000.00	561,641.06	3,288.33	
626,613.59	129,830.17	1,781,433.00	34,455.39	2,567,932.15	33,219.40	
59,196.70	16,924.77	155,003.19		203,624.66	41.48	
53,800.01	13,986.34	145,370.98		213,157.33	3,004.50	
34,790.69	6,398.05	71,547.02		112,735.76	492.53	
21,999.96	5,758.98	112,866.08		140,625.02	1,774.00	
76,250.04	17,239.48	346,323.09		439,812.61	3,648.56	
53,445.08	13,516.36	151,791.01		218,752.45	1,889.90	
136,986.77	28,402.29	153,119.51		315,859.57	2,475.81	
		460.80		460.80	2,125.60	
		56,290.48		56,290.48	0.00	
2,585,201.40	560,760.86	5,272,569.32	66,311.38	8,354,495.84	96,009.87	
7,503.25	2,047.55	45,957.88		55,508.68	151.00	
81,694.70	9,251.86	45,454.60	25,992.79	160,914.24	662.19	
14,419.78	164.69	28,565.80		43,150.27	2,178.66	7,872.33
305,200.46	33,995.18	277,281.00	44,353.70	599,302.98	12,278.54	
99,689.58	23,234.61	52,024.82	2,199.97	170,591.27	4,748.73	
2,074.90	20.72	10,517.11		11,335.30	0.00	
		3,183.63		3,183.63	0.00	
		112,259.16	100,573.13	211,182.29	13,026.00	
16,398.60	2,623.56	21,540.20	2,179.00	37,014.21	39.45	
17,400.00	1,505.10	13,358.02		32,263.12	176.25	
332,844.46	87,564.26	61,553.93	1,174.00	471,543.23	23,301.14	
89,743.69	12,110.83	25,818.17		127,672.69	2,671.08	
76,024.19	17,490.14	13,731.26	4,988.95	111,937.04	4,269.29	
215,018.09	34,159.76	140,580.93	5,599.95	390,130.68	6,215.95	
		3,006.00		3,006.00		
324,677.28	81,884.08	63,043.92		467,151.53	919.30	
107,037.44	25,403.61	33,882.09		163,093.04	442.74	
110,384.61	22,893.62	80,372.19		201,526.86	2,762.10	
44,647.70	1,288.49	27,320.61	28,668.00	100,884.80	2,457.19	
38,938.13	5,704.81	8,048.85		52,688.46	306.28	
8,000.00	1,980.62			9,980.62		
		148,954.90		147,412.40	1,870.48	
8,789.06	163.39	82,050.53	5,967.00	96,729.98	9,253.73	
		12,000.00		12,000.00		
		10,951.78		7,451.78		
34,450.04	365.67	42,160.63		76,726.34	2,046.98	
1,494.00	14.90	22,004.22		23,091.79	1,219.11	
		4,464.68		4,464.68	21.49	
166,166.56	30,218.63	109,656.84		285,051.54	23,052.38	
11,198.82	216.61	18,903.14	1,877.40	25,210.39	711.77	

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2001

UNAUDITED

	FUND BALANCE 9-1-00	REVENUES		ADJUSTMENTS & TRANSFERS		LESS COST SHAR'NG CR'S	
		ALLOCATED FEES	SALES & SERVICES	IN-/OUT		INTER-DEPT TRANSFERS	COLLEGE WORK STUDY
				DEBT RETIREMENT	OTHER		
	\$	\$	\$	\$	\$	\$	\$
53220 Team Up - Mentor Programs		24,200.00			-2,378.60		2,592.17
53230 Student Leadership Development	1,964.40	67,162.00	200.00		-11,796.69		
53250 Men And Women - Intramurals Andco-Recre:	9,859.59	255,290.12	10,615.92			3,890.50	7,035.48
53255 Recreational Sports	4,834.63	334,001.19	420.50		20.00	15,277.54	693.87
53256 Saaf - Recreational Instruction- Aerobics		10,893.00			-21.18		
53270 Saaf - Assessment		76,646.77			-12,238.01	11,374.50	
53500 Club Sports	2,311.00	54,637.80	40.00		-400.00		
53501 Club Sports - Soccer							
53505 Club Sports - Fencing	328.50	8,317.00	25.00		-212.92		
53508 Club Sports - Baseball	1,086.44	6,901.00			-3.71		
53509 Club Sports - Badminton	387.70	6,354.69	1,000.00		-417.89	850.00	
53510 Club Sports - Weight Lifting		2,447.00			-5.46		
53518 Men's Volleyball		2,738.00			-1.06		
53519 Club Sports - Ultimate Frisbee		4.00			-0.55		
53521 Club Sports - Badminton		16.00			-0.65		
53522 Club Sports - Racquetball		2,105.00			395.13		
53523 Club Sports - Sailing		10.00			-0.25		
53524 Club Sports - Bicycling		3,790.00			-0.48		
53525 Club Sports - Footbag							
53526 Triathlon		1,480.00			-4.74		
53527 Club Sports - Billiards		3,573.00			-1.99		
53528 Club Sports - Tae Kwon Do							
53529 Club Sports - Aikido - Intramurals		610.00			-2.41		
53530 Club Sports - Lacrosse - Rec Sports		3,380.00	200.00		-4.68		
53533 Club Sports - In-Line Hockey		7,250.00			-0.34		
53534 Club Sports - Chess Club	268.50	286.00			-0.09		
53550 Student Service Fees - Utilities - Recreat		114,078.99				3,496.38	
Sub-Total Other 5.2 Accounts	196,797.71	4,694,815.11	390,159.35		-64,281.00	150,580.61	42,748.80
Sub-Total 5.2 Social & Cultural	380,902.80	6,592,987.11	2,401,458.06		4,292,648.91	278,417.61	45,258.92
5.4 FINANCIAL AID ADMINISTRATION							
52710 Scholarship/Financial Aid	231.96	57,514.00			-8,648.44	59.92	
Sub-Total 5.4 Financial Aid Administration	231.96	57,514.00			-8,648.44	59.92	
5.5 STUDENT AUXILIARY SERVICES							
51120 Csi Energy Services-Auxiliaries In Chilton							
51130 Csi Energy Services - Auxiliaries In Colis							
51140 Csi Energy Services - Auxiliaries In Men's							
51160 Csi Energy Services - Auxiliaries In Peb							
51170 Csi Energy Services - Auxiliaries In Stova							
53000 Student Identification Cards	2,403.03		328,780.31		-32,617.09	20,043.95	
53050 Non - Student Id Cards					-307.50	3,663.00	
Allocated Balance-Student ID Cards	716,975.91				32,924.59		
Sub-Total 5.5 Auxiliary Services	719,378.94		328,780.31		0.00	23,706.95	
5.7 STUDENT HEALTH/MEDICAL SERVICES							
51800 Hospital And Health Services	115,953.80	1,517,926.34	910,265.62		27,452.16	17,978.19	1,933.45
Allocated Balance-Student Health Services	412,108.70				19,696.77		
Subtotal 5.7 Stdnt Hlth/Med Svc	528,062.50	1,517,926.34	910,265.62		47,148.93	17,978.19	1,933.45
Allocated Balance - Student Service Fee	749,459.21	-360,486.84			106,348.89		
Total 5.0 STUDENT SERVICE	2,378,035.41	7,807,940.61	3,640,503.99		4,437,498.29	320,162.67	47,192.37
6.0 INSTITUTIONAL ADMINISTRATION							
6.1 EXECUTIVE MANAGEMENT							
51001 Board Of Regents Expenditures	1,749.97				3,392.43	1,460.82	
Sub-Total 6.1 Executive Management	1,749.97				3,392.43	1,460.82	

EXPENDITURES						
PERSONNEL COMP					FUND BALANCES	
SALARIES & WAGES	STAFF BENEFITS	SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	TOTAL EXPENDITURES	FUND	8-31-01 INVENTORY
\$	\$	\$	\$	\$	\$	\$
3,787.55	37.80	12,040.72		13,273.90		8,547.50
33,926.00	7,874.90	14,857.56		56,658.46		871.25
176,811.51	26,994.59	74,330.66	2,150.00	269,360.78		6,404.85
255,155.03	35,312.47	51,924.92	8,125.10	334,546.11		4,730.21
10,751.75	120.07			10,871.82		0.00
58,493.29	12,677.27	4,612.70		64,408.76		0.00
26,158.66	5,789.95	23,890.49		55,839.10		749.70
898.45	8.89	7,115.24		8,022.58		435.00
		5,894.06	1,696.00	7,590.06		393.67
		5,847.00		4,997.00		2,327.50
		2,409.04		2,409.04		32.50
		2,736.94		2,736.94		0.00
		3.45		3.45		
		15.35		15.35		
		2,500.13		2,500.13		0.00
		9.75		9.75		
		3,789.52		3,789.52		0.00
		1,475.26		1,475.26		0.00
		3,571.01		3,571.01		0.00
		607.59		607.59		
		3,575.32		3,575.32		
		7,249.66		7,249.66		
		554.41		554.41		
		117,575.37		114,078.99		0.00
2,679,777.58	483,118.63	1,865,233.04	235,544.99	5,070,344.83	139,274.01	7,872.33
5,264,978.98	1,043,879.49	7,137,802.36	301,856.37	13,424,840.67	235,283.88	7,872.33
		21,582.08		21,522.16	27,575.36	
		21,582.08		21,522.16	27,575.36	
69,131.24	15,456.48	136,548.47	27,962.43	229,054.67	69,511.58	
		3,355.50		-307.50	749,900.50	
69,131.24	15,456.48	139,903.97	27,962.43	228,747.17	819,412.08	
1,387,582.19	337,884.06	752,081.75	8,000.00	2,465,636.36	43,678.66	62,282.90
					431,805.47	
1,387,582.19	337,884.06	752,081.75	8,000.00	2,465,636.36	475,484.13	62,282.90
					495,321.26	
6,721,692.41	1,397,220.03	8,051,370.16	337,818.80	16,140,746.36	2,053,076.71	70,155.23
		6,603.22		5,142.40	0.00	
		6,603.22		5,142.40	0.00	

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2001

UNAUDITED

	FUND BALANCE 9-1-00	REVENUES		ADJUSTMENTS & TRANSFERS		LESS COST SHAR'NG CR'S	
		ALLOCATED FEES	SALES & SERVICES	IN-/OUT		INTER-DEPT TRANSFERS	COLLEGE WORK STUDY
				DEBT RETIREMENT	OTHER		
	\$	\$	\$	\$	\$	\$	\$
6.2 FINANCIAL MANAGEMENT & OPERATION							
52600 Returned Checks Collections			32,904.57		-4,455.15		
Allocated Balance-Returned Checks	116,927.92				4,455.15		
53920 Bad Debt Expense			-24,811.50		-3,491.25		
Sub-Total Financial Management & Operations	116,927.92		8,093.07		-3,491.25		
6.3 GENERAL ADMINISTRATION & LOGISTICAL S							
53902 Non-Pledged Revenue Enterprises, Sale Of A							
53903 Non-Pledged Revenue Properties - Reserve F					32,475.20		
53906 Accrued Vacation Pay - Non-Pledged Auxilia					1,929.57		
53908 Non-Pledged Revenue Prop - Reserve For Ben					11,610.20	49,888.00	
53910 Non-Pledged Revenue Enterprises, Sale Of F			11,571.48		-11,571.48		
Sub-Total General Admin & Logistical Svcs			11,571.48		34,443.49	49,888.00	
6.5 PUBLIC RELATIONS/DEVELOPMENT							
51400 Diplomas			30.98		-2,478.10	40,000.00	
51600 Guest Teams - Use Of Facilities	2,495.08		25,639.08		75,614.45	17,000.00	
51700 Homecoming Activities					20,900.00		
53950 Food & Refreshments - Vp Finance& Busines					3,890.25		
53951 Food & Refreshments - Academic Affairs					3,227.00		
53952 Food & Refreshments - Administrative Affai					3,176.82	163.50	
53953 Food & Refreshments - Vp For Governmenta					914.41		
53954 Food & Refreshments - V.P. Student Affairs	389.00		174.76		7,699.14		
53956 Food & Refreshments - Advancement					702.44		
53957 Food & Refreshments - Public Affairs And	65.39				1,818.38		
53958 Food & Refreshments - Arts & Sciences					1,600.00	883.50	
53959 Food & Refreshments - College Of Business					200.50		
53960 Food & Refreshments - College Of Education					437.00		
53961 Food & Refreshments - School Ofmusic	75.00				304.05		
53962 Food & Refreshments - School Ofcommunity :					300.00		
53963 Food & Refreshments - Merchandising And H					300.00		
53964 Food & Refreshments - Library					300.00		
53965 Food & Refreshments - Graduateschool					1,467.64		
53966 Food & Refreshments - School Oflibrary & I					229.10		
53967 Food & Refreshments - School Ofvisual Arts	184.95				373.00		
53969 Food & Refreshments - Admissions	71.00				499.45		
53970 Food & Refreshments - Vp Research			557.00		593.21	72.50	
53971 Vice Chancellor & General Counsel - Food A					159.92		
53972 Food & Refreshments - Evp					3,479.49		
53973 Food & Refreshments - Univ. Planning					438.86		
Sub-Total Public Relations/Development	3,280.42		26,401.82		126,147.01	58,119.50	
Total 6.0 INSTITUTIONAL ADMINISTRATION	121,958.31		46,066.37		160,491.68	109,468.32	
Working Fund	40,265.00				4,200.00		
Unallocated Balances							
Sub-Total	40,265.00				4,200.00		
Total Non-Pledged Revenue Enterprises	2,540,258.72	7,807,940.61	3,686,570.36		4,602,189.97	429,630.99	47,192.37
PLEGGED REVENUE ENTERPRISES							
University Building System							
5.2 SOCIAL AND CULTURAL DEVELOPMENT							
59919 Goolshy Chapel			25.00		5,321.12		
5.5 STUDENT AUXILIARY SERVICES							
Room Service							
54100 Room Service-Bruce Hall	19,443.23		977,405.95		-281,310.31	100.00	

EXPENDITURES					FUND BALANCES	
PERSONNEL COMP		SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	TOTAL EXPENDITURES	FUND	8-31-01 INVENTORY
SALARIES & WAGES	STAFF BENEFITS					
\$	\$	\$	\$	\$	\$	\$
		28,449.42		28,449.42		121,383.07
		-28,302.75		-28,302.75		
		146.67		146.67		121,383.07
32,475.20				32,475.20		
		1,929.57		1,929.57		
61,498.20				11,610.20		
93,973.40		1,929.57		46,014.97		
		35,124.04		-4,875.96		2,428.84
		100,182.08	3,158.10	86,340.18		17,408.43
		20,900.00		20,900.00		
		3,890.25		3,890.25		
		3,128.35		3,128.35		98.65
		3,340.32		3,176.82		
		914.41		914.41		0.00
		7,898.90		7,898.90		364.00
		702.44		702.44		
		1,883.77		1,883.77		
		2,483.50		1,600.00		
		200.50		200.50		
		437.00		437.00		
		379.05		379.05		0.00
		300.00		300.00		
		300.00		300.00		
		300.00		300.00		
		1,467.64		1,467.64		
		229.10		229.10		
		557.95		557.95		
		533.95		533.95		36.50
		1,222.71		1,150.21		
		159.92		159.92		0.00
		3,479.49		3,479.49		
		438.86		438.86		0.00
		190,454.23	3,158.10	135,492.83		20,336.42
93,973.40		199,133.69	3,158.10	186,796.87		141,719.49
						44,465.00
						44,465.00
6,815,665.81	1,397,220.03	8,250,503.85	340,976.90	16,327,543.23	2,239,261.20	70,155.23
		5,346.12		5,346.12		0.00
217,101.33	58,653.47	425,829.96	2,454.00	703,938.76		11,600.11

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2001

UNAUDITED

	FUND BALANCE 9-1-00	REVENUES		ADJUSTMENTS & TRANSFERS		LESS COST SHAR'NG CR'S	
		ALLOCATED FEES	SALES & SERVICES	IN-OUT		INTER-DEPT TRANSFERS	COLLEGE WORK STUDY
				DEBT RETIREMENT	OTHER		
	\$	\$	\$	\$	\$	\$	\$
54200 Room Service-West Hall	26,629.70		712,967.75		-117,073.57		
54250 Room Service-Crumley Hall	8,787.42		594,833.66		-185,095.25		
54300 Unt Apartments	2,344.88		110,055.77		-29,521.35		
54350 Room Service-Mcconnell Hall	22,672.80		782,525.78		-274,687.53		
54450 Room Service-Clark Hall	19,440.29		928,306.84		-397,751.73		
54500 Room Service-Kerr Hall	47,841.23		2,451,687.66		-1,214,821.43	35.00	
54550 Room Service-Maple Hall	8,996.43		1,296,810.25		-631,742.15	1,700.00	
54600 College Inn Housing	17,055.71		1,129,443.47		-497,516.94		
54650 Residence Hall Association	10,211.92		3,345.00		77,296.81	12,460.00	
59903 Pledged Rev Prop Admin-Housing	9,389.96		120,323.08	-559,600.00	1,787,922.39	108.00	1,585.77
59905 Housing Maintenance	78,166.25		29.29		1,362,398.09		
59908 Housing Staff Development And Training	4,135.97				26,683.29		
59909 Santa Fe Square - Housing Administration	58,808.65		449,080.49		-67,636.31	25,500.00	5,803.98
59916 Housing Management Software					1,428.00		
59917 Residential Network Support			138,852.15		-48,160.70		
59918 Mozart's Square	66,476.63		839,663.46		-83,302.30		3,565.80
Sub-Total Room Service	400,401.07		10,535,330.60	-559,600.00	-572,890.99	39,903.00	10,955.55
Food Service							
55100 Dining Services-Bruce Hall	46,388.01				1,579,478.97		
55200 Dining Services-West Hall	31,059.19				498,062.03		
55250 Dining Services-Crumley Hall					15,140.50		
55450 Dining Services-Clark Hall	36,603.68				434,750.23		353.15
55500 Dining Services-Kerr Hall	55,816.29				1,757,501.44		1,357.31
55550 Dining Services-Maple Hall	32,059.78				811,768.44		866.18
55600 Dining Services - Income			6,854,741.03		-7,004,563.52	149,822.49	
59902 Pledged Rev Prop Admin-Dining Services	1,868.62			-152,256.00	781,185.71		
Sub-Total Food Service	203,795.57		6,854,741.03	-152,256.00	-1,126,676.20	149,822.49	2,576.64
Union Building Operation							
56000 Union - Administration	35,117.13	2,115,433.00	323,321.73	-57,583.00	-3,516.83	225,514.29	25,288.56
56004 Union - Program	1,641.00	250,308.00	19,581.80		-24,997.94	8,464.95	2,672.85
56006 Union - Food Service And Vending	70,456.85		1,224,038.15		-42,807.74	5,342.81	6,723.34
56007 Union - Food Court Operating Account	1,297.85		206,865.25		-200,235.09		
Allocated Balance - Food Court Operating	478,681.97				-478,681.97		
Allocated Balance - U. B. Fee	580,846.15	-22,732.20	25,847.27		115,634.35		
Sub-Total Union Building Operation	1,168,040.95	2,343,008.80	1,799,654.20	-57,583.00	-634,605.22	239,322.05	34,684.75
University Store							
57500 Unt Bookstore Contract Operating Account	197.00		880,725.73		-448,153.77		
Sub-Total University Store	197.00		880,725.73		-448,153.77		
Total University Building System	1,772,434.59	2,343,008.80	20,070,476.56	-769,439.00	-2,777,005.06	429,047.54	48,216.94
P.R.P. Administration							
59901 Pledged Rev Prop Admin-General	1,617.05		1,102,154.29	-396,244.00	-281,239.72	1,735,319.98	
59904 Pledged Rev Prop Admin-Vending Commissio			302,202.03		-336,160.77	34,000.00	
59906 Accrued Vacation Pay - Pledged Auxiliaries					21,327.60		
59910 Pledged Revenue Enterprises, Sale Of Fixed			9,814.23		-9,814.23		
59911 Ubit Expenditure Account							
59912 Business Services Warehouse	60.95				3,265.23	2,000.00	
59913 Prp - Coca-Cola Marketing & Promotional Su			10,000.00		1,838.04		
59914 Business Services Freshman Orientation Ini					1,684.69		
Subtotal	1,678.00		1,424,170.55	-396,244.00	-599,099.16	1,771,319.98	
58000 Restricted Parking	70,242.05		2,441,762.39		-554,946.00	193,829.46	
Allocated Balance - Restricted Parking	-78,689.38				254,946.00		

EXPENDITURES						
PERSONNEL COMP					FUND BALANCES	
SALARIES & WAGES	STAFF BENEFITS	SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	TOTAL EXPENDITURES	FUND	8-31-01 INVENTORY
\$	\$	\$	\$	\$	\$	\$
198,755.93	53,394.09	359,577.88	1,184.55	612,912.45		9,611.43
127,063.57	31,432.49	247,030.42	9,459.00	414,985.48		3,540.35
11,640.01	498.81	66,623.04	3,517.44	82,279.30		600.00
100,986.95	32,769.69	387,733.34		521,489.98		9,021.07
150,962.48	33,092.91	347,272.30	6,094.00	537,421.69		12,573.71
376,361.17	77,366.13	804,214.48	2,157.12	1,260,063.90		24,643.56
168,543.17	43,743.29	447,473.92	6,094.00	664,154.38		9,910.15
144,400.34	30,336.00	457,119.92		631,856.26		17,125.98
10,562.80	189.58	86,649.73		84,942.11		5,911.62
797,951.88	212,328.39	313,864.46	24,745.00	1,347,195.96		10,839.47
718,778.85	142,179.82	467,497.93	5,095.00	1,333,551.60		107,042.03
		29,110.86		29,110.86		1,708.40
73,898.14	17,160.25	379,497.92	1,000.00	440,252.33		0.50
		1,428.00		1,428.00		
49,256.92	5,979.69	35,454.84		90,691.45		
49,694.83	6,463.99	768,179.77	2,065.00	822,837.79		
3,195,958.37	745,588.60	5,624,558.77	63,865.11	9,579,112.30		224,128.38
632,354.48	155,441.10	779,041.76	8,837.45	1,575,674.79	22,468.33	27,723.86
181,608.15	39,183.89	273,319.51		494,111.55	21,254.03	13,755.64
		15,140.50		15,140.50		
124,420.91	29,347.04	283,352.91		436,767.71	17,743.06	16,843.14
693,263.44	172,789.75	903,977.19	1,270.00	1,769,943.07	15,898.19	27,476.47
313,610.32	78,364.73	417,721.42		808,830.29	18,147.61	16,850.32
				-149,822.49		
327,537.20	192,283.30	97,246.59	11,366.00	628,433.09	2,365.24	
2,272,794.50	667,409.81	2,769,799.88	21,473.45	5,579,078.51	97,876.46	102,649.43
1,308,133.85	297,460.03	1,014,836.00	8,815.34	2,378,442.37	33,043.26	1,286.40
120,620.76	21,397.94	113,581.21		244,462.11	2,070.75	
505,278.75	95,604.86	590,984.51		1,179,801.97	13,447.30	58,437.99
		7,679.00		7,679.00	249.01	
					699,595.57	
1,934,033.36	414,462.83	1,727,080.72	8,815.34	3,810,385.45	748,405.89	59,724.39
	25,157.50	407,611.46		432,768.96		
	25,157.50	407,611.46		432,768.96		
7,402,786.23	1,852,618.74	10,534,396.95	94,153.90	19,406,691.34	1,070,410.73	162,373.82
238,620.39	10,636.43	1,910,719.92	1,099.00	425,755.76	531.86	
		41.26		-33,958.74		
		21,327.60		21,327.60		
		5,326.18		3,326.18	0.00	
		11,838.04		11,838.04	0.00	
1,575.00	109.69			1,684.69	0.00	
240,195.39	10,746.12	1,949,253.00	1,099.00	429,973.53	531.86	
821,439.01	154,207.54	1,054,358.93	50,894.80	1,887,070.82	69,987.62	176,256.62

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2001

UNAUDITED

	FUND BALANCE 9-1-00	REVENUES		ADJUSTMENTS & TRANSFERS		LESS COST SHAR'NG CR'S	
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		INTER-DEPT TRANSFERS	COLLEGE WORK STUDY
				DEBT RETIREMENT	OTHER		
	\$	\$	\$	\$	\$	\$	
	-8,447.33		2,441,762.39		-300,000.00	193,829.46	
Working Funds	52,575.00				-925.00		
Working Funds-Building Reserves	1,872,828.95						
Unallocated Balances	5,667,519.87				-464,005.70		
Total P.R.P. Administration	7,586,154.49		3,865,932.94	-396,244.00	-1,364,029.86	1,965,149.44	
Total 5.0 STUDENT SERVICE	9,358,589.08	2,343,008.80	23,936,409.50	-1,165,683.00	-4,141,034.92	2,394,196.98	48,216.94
Total Pledged Revenue Enterprises	9,358,589.08	2,343,008.80	23,936,409.50	-1,165,683.00	-4,141,034.92	2,394,196.98	48,216.94
Total Auxiliary Enterprises	11,898,847.80	10,150,949.41	27,622,979.86	-1,165,683.00	461,155.05	2,823,827.97	95,409.31
Prior Years' AFR Adjustments for Fair Value of Investments	-181,653.17						
FY 2001 Net Inc./-Dec. in Fair Value of Invst's.			674,297.20				
Total Auxiliary Enterprises	11,717,194.63	10,150,949.41	28,297,277.06	-1,165,683.00	461,155.05	2,823,827.97	95,409.31
(Exh. B)		1,517,926.34	Student Medical Services Fees				
		6,290,014.27	Student Service Fees				
		2,343,008.80	Union Building Fees				
		<u>10,150,949.41</u>					
			Debt Retirement:				
			Mandatory		-1,144,777.50		
			Non-Mandatory		-20,905.50		
			Total Debt Retirement		<u>-1,165,683.00</u>		
			Transfers:				
			To - Endowment Funds		-29,083.04		
			Renewals & Replacements		-3,974,096.47		
			From - Retirement of Indebtedness		2,862,452.15		
			Board Designated Funds		1,507,522.04		
			Board Designated Funds - Des. Tuition		94,360.37		
			Total Transfers		<u>461,155.05</u>		

EXPENDITURES					FUND BALANCES	
PERSONNEL COMP		SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	TOTAL EXPENDITURES	8-31-01	
SALARIES & WAGES	STAFF BENEFITS				FUND	INVENTORY
\$	\$	\$	\$	\$	\$	\$
821,439.01	154,207.54	1,054,358.93	50,894.80	1,887,070.82	246,244.24	
						51,650.00
						1,872,828.95
		6,090.00		6,090.00		5,197,424.17
1,061,634.40	164,953.66	3,009,701.93	51,993.80	2,323,134.35	7,368,679.22	
8,464,420.63	2,017,572.40	13,544,098.88	146,147.70	21,729,825.69	8,439,089.95	162,373.82
8,464,420.63	2,017,572.40	13,544,098.88	146,147.70	21,729,825.69	8,439,089.95	162,373.82
15,280,086.44	3,414,792.43	21,794,602.73	487,124.60	38,057,368.92	10,678,351.15	232,529.05
						-181,653.17
						674,297.20
15,280,086.44	3,414,792.43	21,794,602.73	487,124.60	38,057,368.92	11,170,995.18	232,529.05
			(Sch. B-11)		(Exh. B)	(Exh. B)

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF RESTRICTED CURRENT FUNDS

For the Year Ended August 31, 2001

UNAUDITED

	ADDITIONS					
	FUND BALANCES 9-1-00	GIFTS & GRANTS	INCOME FROM INVESTMENTS	OTHER	ADJUSTMENTS & TRANSFERS IN / -OUT	
					OVERHEAD	OTHER
\$	\$	\$	\$	\$	\$	\$
1.0 INSTRUCTION						
FEDERAL GOVERNMENT	9,234.86	1,273,387.48	0.00	120.00	-80,334.42	-2,916.18
STATE GOVERNMENT	540.39	7,716.70	0.00	911,260.18	0.00	1,886.09
PRIVATE	595,124.52	1,380,284.47	49,579.12	958,267.71	-142,876.95	-80,712.09
Total 1.0 INSTRUCTION	604,899.77	2,661,388.65	49,579.12	1,869,647.89	-223,211.37	-81,742.18
2.0 RESEARCH						
FEDERAL GOVERNMENT	1,171,123.08	10,089,080.94	0.00	-154.55	-990,284.23	-322,748.42
STATE GOVERNMENT	68,787.46	2,154,378.11	0.00	0.00	-46,805.32	265,775.04
PRIVATE	2,302,584.10	4,147,818.74	316.00	51,727.04	-198,214.86	-39,922.45
Total 2.0 RESEARCH	3,542,494.64	16,391,277.79	316.00	51,572.49	-1,235,304.41	-96,895.83
3.0 PUBLIC SERVICE						
FEDERAL GOVERNMENT	27,571.09	1,028,239.28	0.00	291.91	-60,486.53	21,268.61
STATE GOVERNMENT	56,325.21	471,641.77	0.00	7,519.00	-9,421.81	-44,231.32
PRIVATE	764,779.70	613,382.91	22,477.55	670,212.63	-26,272.78	-142,007.45
Total 3.0 PUBLIC SERVICE	848,676.00	2,113,263.96	22,477.55	678,023.54	-96,181.12	-164,970.16
4.0 ACADEMIC SUPPORT						
FEDERAL GOVERNMENT	0.00	50,000.00	0.00	0.00	0.00	0.00
STATE GOVERNMENT	3,541.70	150,493.99	0.00	40,064.65	0.00	-145,909.00
PRIVATE	707,535.45	451,429.67	10,079.19	397,799.19	-283.68	48,320.88
Total 4.0 ACADEMIC SUPPORT	711,077.15	651,923.66	10,079.19	437,863.84	-283.68	-97,588.12
5.0 STUDENT SERVICES						
FEDERAL GOVERNMENT	6,293.55	1,165,176.66	0.00	0.00	-15,897.60	-300,000.00
STATE GOVERNMENT	111,879.60	0.00	0.00	222,133.55	0.00	40,000.00
PRIVATE	110,341.07	19,243.84	227.15	111,491.34	0.00	-11,889.21
Total 5.0 STUDENT SERVICES	228,514.22	1,184,420.50	227.15	333,624.89	-15,897.60	-271,889.21
6.0 INSTITUTIONAL SUPPORT						
FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
STATE GOVERNMENT	3,740.16	6.26	0.00	15,385.00	0.00	0.00
PRIVATE	68,668.09	45,440.92	36,925.40	75,437.75	0.00	-146,528.45
Total 6.0 INSTITUTIONAL SUPPORT	72,408.25	45,447.18	36,925.40	90,822.75	0.00	-146,528.45
7.0 OPERATION & PLANT MAINTENANCE						
FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
STATE GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
PRIVATE	4,013.88	200,000.00	0.00	0.00	0.00	43,664.00
Total 7.0 OPERATION & PLANT MAINTENANCE	4,013.88	200,000.00	0.00	0.00	0.00	43,664.00
8.0 SCHOLARSHIPS & FELLOWSHIPS						
FEDERAL GOVERNMENT	226,416.26	9,607,330.68	0.00	0.00	0.00	327,375.69
STATE GOVERNMENT	0.00	5,590.25	0.00	0.00	0.00	0.00
PRIVATE	4,463,355.77	2,026,989.32	280,107.65	45,439.58	0.00	2,544,905.20
Total 8.0 SCHOLARSHIPS & FELLOWSHIPS	4,689,772.03	11,639,910.25	280,107.65	45,439.58	0.00	2,872,280.89

EXPENDITURES								
COST SHARING CREDITS		PERSONNEL COMPENSATION					TOTAL	FUND
INTER-DEPT	COLLEGE	SALARIES	STAFF	SUPPLIES &	CAPITAL	EXPENDITURES	EXPENDITURES	BALANCES
TRANSFERS	WORK STUDY	& WAGES	BENEFITS	EXPENSES	EXPENDITURES			8-31-01
\$	\$	\$	\$	\$	\$	\$	\$	\$
6,084.07	0.00	531,479.58	102,000.33	364,405.01	8,682.00	1,000,482.85	199,008.89	
0.00	0.00	64,026.87	1,148.61	845,267.25	0.00	910,442.73	10,960.63	
46,268.02	0.00	581,930.57	97,535.49	1,339,922.11	47,945.36	2,021,065.51	738,601.27	
52,352.09	0.00	1,177,437.02	200,684.43	2,549,594.37	56,627.36	3,931,991.09	948,570.79	
96,706.80	35,194.44	4,039,357.17	676,138.53	2,640,375.28	69,827.54	7,293,797.28	2,653,219.54	
10,965.84	4,102.97	639,644.32	104,563.77	628,361.09	556,262.45	1,913,762.82	528,372.47	
156,187.94	6,834.19	1,396,113.26	229,377.67	1,042,097.47	27,579.22	2,532,145.49	3,732,163.08	
263,860.58	46,131.60	6,075,114.75	1,010,079.97	4,310,833.84	653,669.21	11,739,705.59	6,913,755.09	
10,226.86	0.00	537,976.42	95,252.42	274,111.22	2,327.90	899,441.10	117,443.26	
3,655.70	0.00	277,934.25	41,890.39	148,860.86	0.00	465,029.80	16,803.05	
42,581.49	0.00	394,358.02	59,483.92	715,410.97	9,015.00	1,135,686.42	766,886.14	
56,464.05	0.00	1,210,268.69	196,626.73	1,138,383.05	11,342.90	2,500,157.32	901,132.45	
0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	
806.40	0.00	0.00	0.00	48,997.74	0.00	48,191.34	0.00	
194,104.28	234.33	145,002.47	20,951.63	732,111.25	109,831.43	813,558.17	801,322.53	
194,910.68	234.33	145,002.47	20,951.63	831,108.99	109,831.43	911,749.51	801,322.53	
5,091.14	-626,181.60	179,700.76	26,471.23	22,437.51	0.00	849,699.96	5,872.65	
5,390.00	0.00	46,204.82	6,451.15	204,585.29	1,372.33	253,223.59	120,789.56	
12,535.00	0.00	21,066.10	2,243.64	132,747.77	0.00	143,522.51	85,891.68	
23,016.14	-626,181.60	246,971.68	35,166.02	359,770.57	1,372.33	1,246,446.06	212,553.89	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	15,385.00	0.00	15,385.00	3,746.42	
4,684.02	0.00	0.00	0.00	10,250.63	0.00	5,566.61	74,377.10	
4,684.02	0.00	0.00	0.00	25,635.63	0.00	20,951.61	78,123.52	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	14,718.87	205,718.50	220,437.37	27,240.51	
0.00	0.00	0.00	0.00	14,718.87	205,718.50	220,437.37	27,240.51	
0.00	0.00	6,032.45	1,034.55	10,107,205.86	0.00	10,114,272.86	46,849.77	
0.00	0.00	5,534.91	55.34	0.00	0.00	5,590.25	0.00	
101,560.00	0.00	158,892.50	22,818.48	4,001,346.00	4,479.00	4,085,975.98	5,274,821.54	
101,560.00	0.00	170,459.86	23,908.37	14,108,551.86	4,479.00	14,205,839.09	5,321,671.31	

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF RESTRICTED CURRENT FUNDS

For the Year Ended August 31, 2001

UNAUDITED

	A D D I T I O N S				A D J U S T M E N T S & T R A N S F E R S	
	FUND BALANCES 9-1-00	GIFTS & GRANTS	INCOME FROM INVESTMENTS	OTHER	IN / -OUT	
					OVERHEAD	OTHER
\$	\$	\$	\$	\$	\$	
TOTAL RESTR CURRENT FUNDS						
FEDERAL GOVERNMENT	1,440,638.84	23,213,215.04	0.00	257.36	-1,147,002.78	-277,020.30
STATE GOVERNMENT	244,814.52	2,789,827.08	0.00	1,196,362.38	-56,227.13	117,520.81
PRIVATE	9,016,402.58	8,884,589.87	399,712.06	2,310,375.24	-367,648.27	2,215,830.43
SUB-TOTAL	10,701,855.94	34,887,631.99	399,712.06	3,506,994.98	-1,570,878.18	2,056,330.94
Prior Years' Adjustments for Fair Value of Investments	-71,667.84					
Adjustments for Fair Value of Investments as of 8-31-2001			449,402.07			
TOTAL RESTR CURRENT FUNDS (Exh. B)	10,630,188.10	34,887,631.99	849,114.13	3,506,994.98	-1,570,878.18	2,056,330.94
Transfers						
To - Endowment Funds						-45,870.07
E & G HEAF						-65,559.17
From - Auxiliary						0.00
- Board Designated Funds						137,980.70
- Board Designated Funds - Designated Tuition						2,027,909.10
- Unexpended Plant						1,870.38
Total Transfers						2,056,330.94
Reclassify from Agency						0.00
Total Transfers and Adjustments						2,056,330.94

EXPENDITURES								
COST SHARING CREDITS		PERSONNEL COMPENSATION				TOTAL		FUND
INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS	SUPPLIES & EXPENSES	CAPITAL EXPENDITURES	EXPENDITURES	BALANCES 8-31-01	
\$	\$	\$	\$	\$	\$	\$	\$	
118,108.87	-590,987.16	5,294,546.38	900,897.06	13,458,534.88	80,837.44	20,207,694.05	3,022,394.11	
20,817.94	4,102.97	1,033,345.17	154,109.26	1,891,457.23	557,634.78	3,611,625.53	680,672.13	
557,920.75	7,068.52	2,697,362.92	432,410.83	7,988,605.07	404,568.51	10,957,958.06	11,501,303.85	
696,847.56	-579,815.67	9,025,254.47	1,487,417.15	23,338,597.18	1,043,040.73	34,777,277.64	15,204,370.09	
							-71,667.84	
							449,402.07	
696,847.56	-579,815.67	9,025,254.47	1,487,417.15	23,338,597.18	1,043,040.73	34,777,277.64	15,582,104.32	

(Exh. B)

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF LOAN FUNDS
For the Year Ended August 31, 2001
UNAUDITED

SUMMARY OF FUND BALANCES		FUND	ADDITIONS	
		BALANCES 09/01/00	GIFTS AND GRANTS	INTEREST LOANS
		\$	\$	\$
78230	Student Memorial Loan Fund	336,019.92		3,766.72
78240	NT Green Loan Program	0.00		
78250	UNT System Center @ Dallas Loan Fund	5,210.80		
78290	Student Deposit Loan Fund	46,540.67		540.57
78301	SOVA Loan Fund (Note 1)	4,586.88		
78720	Tuition Emergency Loan-Texas Resident	3,470,440.25		29,265.07
78721	Tuition Emergency Loan-Non-Resident	125,723.79		2,327.48
78725	Tuition Emergency Loan-Foreign Students	225,297.52		9,775.65
	Reserve for Doubtful Accounts	0.00		
	Total Non-Federal Loan Funds:	<u>4,213,819.83</u>	<u>0.00</u>	<u>45,675.49</u>
462 to 467	Perkins Loan Program	2,390,684.21	0.00	55,132.97
	Reserve for Doubtful Accounts	-184,474.50		
	Total Federal Loan Funds:	<u>2,206,209.71</u>	<u>0.00</u>	<u>55,132.97</u>
	Net Total Loan Funds:	<u>6,420,029.54</u>	<u>0.00</u>	<u>100,808.46</u>
RESERVES				
451-009	Reserve for Deposit-Guarantee of US Aid Fund	1,000.00		
493-00010	Reserve for Petty Cash	0.00		
	Total Loan Funds Balances:	<u>6,421,029.54</u>	<u>0.00</u>	<u>100,808.46</u>
	Prior Years' AFR Adj. for Fair Value Of Investments	-6,848.03		
	FY01 Net Inc./-Dec. in Fair Value of Investments	0.00		
	Adjusted Loan Funds Balances:	<u>6,414,181.51</u>	<u>0.00</u>	<u>100,808.46</u>
	(Exh. B)			

SUMMARY OF NOTES RECEIVABLE		NOTES	ADJUSTMENTS	NOTES
		RECEIVABLE 09/01/00	IN/-OUT	MADE
		\$	\$	\$
439-009	Student Memorial Loan Fund	19,907.27		484,293.96
	Total Student Memorial Loan Funds:	<u>19,907.27</u>	<u>0.00</u>	<u>484,293.96</u>
438-009	Tuition Emergency Loan Fund-Texas Resident	698,879.12		2,475,667.17
438-019	Tuition Emergency Loan Fund-Non-Resident	74,821.70		283,965.60
438-029	Tuition Emergency Loan Fund-Foreign Students	64,961.15		981,587.88
439-049	Student Deposit Loan Fund	38,961.93		
	Total Non-Federal Loan Funds:	<u>877,623.90</u>	<u>0.00</u>	<u>3,741,220.65</u>
	Allowance for Doubtful Accounts	0.00	-166,274.39	
	Net Total Non-Federal Loan Funds:	<u>877,623.90</u>	<u>-166,274.39</u>	<u>3,741,220.65</u>
Perkins Loan Fund (Cumulative from inception 4-1-59)				
435-039	- Defttd-Assgnd to & Recptd by U S	-416,395.54		
436-009	- Advances	8,270,513.32		199,986.00
436-029	- Collections	-5,084,627.88		
Various	- Cancellations	-593,963.63		
	Total Perkins Loan Fund Adv Otstndng:	<u>2,175,526.27</u>	<u>0.00</u>	<u>199,986.00</u>
	Allowance for Doubtful Accounts	-184,474.50	-23,324.90	
	Net Total Perkins Ln Fd Adv. Otstndng:	<u>1,991,051.77</u>	<u>-23,324.90</u>	<u>199,986.00</u>
	Total Notes Receivable:	<u>2,888,582.94</u>	<u>-189,599.29</u>	<u>4,425,500.61</u>

NOTE 1: These loans are not recorded as receivables on the University book

INCOME INVESTMENTS	ADJUSTMENTS TRANSFERS IN/-OUT	DEDUCTION:		FUND BALANCES 08/31/01	BALANCE CONSISTS OF	
		NOTES WRITTEN OFF/CANCELLED/ ASSIGNED	SOVA LOANS/ COLLECTION EXPENSES		NOTES RECEIVABLE 08/31/01	EQUITY AVAILABLE FOR LOANS
\$	\$	\$	\$	\$	\$	\$
5,902.40	-30,000.00	5,000.00		310,689.04	72,206.25	238,482.79
9,671.00	5,000.00		5,000.00	9,671.00		9,671.00
327.80				5,538.60		5,538.60
537.16				47,618.40	37,745.35	9,873.05
46.21			-100.00	4,733.09		4,733.09
61,488.90	450,001.88			4,011,196.10	828,957.26	3,182,238.84
775.63	0.25			128,827.15	86,971.67	41,855.48
1,400.99				236,474.16	92,319.32	144,154.84
	-166,274.39			-166,274.39	-166,274.39	0.00
<u>80,150.09</u>	<u>258,727.74</u>	<u>5,000.00</u>	<u>4,900.00</u>	<u>4,588,473.15</u>	<u>951,925.46</u>	<u>3,636,547.69</u>
1,890.00	19,023.00	16,709.31	-1,291.86	2,451,312.73	2,085,050.43	366,262.30
	-23,324.90			-207,799.40	-207,799.40	0.00
<u>1,890.00</u>	<u>-4,301.90</u>	<u>16,709.31</u>	<u>-1,291.86</u>	<u>2,243,513.33</u>	<u>1,877,251.03</u>	<u>366,262.30</u>
<u>82,040.09</u>	<u>254,425.84</u>	<u>21,709.31</u>	<u>3,608.14</u>	<u>6,831,986.48</u>	<u>2,829,176.49</u>	<u>4,002,809.99</u>
				1,000.00		
			-5,000.00	5,000.00		
<u>82,040.09</u>	<u>254,425.84</u>	<u>21,709.31</u>	<u>-1,391.86</u>	<u>6,837,986.48</u>		
120,545.14				-6,848.03		
				120,545.14		
<u>202,585.23</u>	<u>254,425.84</u>	<u>21,709.31</u>	<u>-1,391.86</u>	<u>6,951,683.59</u>		
	2.13	Trsf from Tuition		(Exh. B)		
	425,000.00	Trsf from Retirement of Indebtedness for Temporary Loan				
	425,002.13	Total Transfers				
	-23,324.90	Inc in Allow. for Doubtful Accts-Perkins				
	19,023.00	Equity Inc from Fed. Reimb				
	-166,274.39	Inc in Allow. for Doubtful Accts-Emerg Loan				
	0.00	Reduction in Perkins Loan Alloc				
	<u>254,425.84</u>	Total Trsf and Adj				
NOTES COLLECTED	NOTES WRITTEN OFF/CANCELLED/ ASSIGNED	NOTES RECEIVABLE 08/31/01				
\$	\$	\$				
431,994.98		72,206.25				
<u>431,994.98</u>	<u>0.00</u>	<u>72,206.25</u>				
2,345,589.03		828,957.26				
271,815.63		86,971.67				
954,229.71		92,319.32				
1,216.58		37,745.35				
<u>3,572,850.95</u>	<u>0.00</u>	<u>1,045,993.60</u>				
		-166,274.39				
<u>3,572,850.95</u>	<u>0.00</u>	<u>879,719.21</u>				
	0.00	-416,395.54				
		8,470,499.32				
273,988.46		-5,358,616.34				
	16,473.38	-610,437.01				
<u>273,988.46</u>	<u>16,473.38</u>	<u>2,085,050.43</u>				
		-207,799.40				
<u>273,988.46</u>	<u>16,473.38</u>	<u>1,877,251.03</u>				
<u>4,278,834.39</u>	<u>16,473.38</u>	<u>2,829,176.49</u>				

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2001
UNAUDITED

	FUND BALANCES 09/01/00	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV	FUND BALANCES 08/31/01
	\$	\$	\$	\$	\$
UNITIZED ENDOWMENT POOL					
ENDOWMENTS					
79002 Mattie Jo(payne) Groom Graduate Theory Scholarship	6,380.75	4,384.30	97.70	2,925.70	13,788.45
79007 Diana Rae Hanson Memorial Scholarship Endowment	10,040.91			5,392.51	15,433.42
79008 Helen J Audrain Scholarship Endowment Fund	5,000.00			2,834.67	7,834.67
79010 Lesa Woody Memorial Endowment Fund	17,262.57			9,786.74	27,049.31
79018 John D Murchison, Sr. School of Visual Arts	25,000.00			14,173.35	39,173.35
79019 Frito Lay / Barney Hilton Endowed Scholarship	3,000.00		25.00	1,700.81	4,725.81
79020 Beta Alpha Rho Beta Fraternity Endowed Scholarship	4,875.00	1,300.00		2,702.63	8,877.63
79021 Center For Marketing & Design (cmd) Retail	10,000.00			5,669.33	15,669.33
79022 Class Of 1934 Scholarship Endowment Fund	4,685.00			2,656.08	7,341.08
79023 Nelda Lee School Of Visual Arts Scholarship	3,000.00			1,700.80	4,700.80
79025 Sandy Sandifer Lab Band Scholarship Endowment	3,066.00			1,738.22	4,804.22
79026 Kirby Keas Memorail Scholarship Endowment	8,333.62			4,724.61	13,058.23
79027 Class Of 1935 Scholarship Endowment	7,742.81			4,389.66	12,132.47
79030 E.H. Hanson Mathematics Scholarship Endowment	12,842.00	150.00		6,582.45	19,574.45
79035 H. A. And Dorothy A. Hefner Scholarship Endowment	29,515.00	970.00		16,682.10	47,167.10
79036 J. Charles Groom Memorial Voice Scholarship	6,376.01	4,384.30	97.64	3,293.04	13,780.99
79037 English Department Scholarship Fund	6,161.00			3,492.88	9,653.88
79039 Julia Smith Memorial Endowment Fund	11,541.91	150.00	164.25	6,199.57	18,055.73
79041 Marketing Scholarship Endowment Fund	7,629.00			4,325.14	11,954.14
79044 Alvin C. Dorse Scholarship Endowment Fund	4,820.96	175.00		2,370.76	7,366.72
79045 The M. E. "gene" Hall Jazz Scholarship Fund	18,822.00	400.00		10,328.71	29,550.71
79046 Dan Stambaugh Memorial Scholarship Endowment	3,877.50			2,198.29	6,075.79
79049 Adkins-Dickinson String Scholarship	6,150.00	250.00		3,108.97	9,508.97
79051 John And Louvenia Knight Endowed Scholarship	20,000.00			11,338.68	31,338.68
79055 John Douthitt Memorial Scholarship Endowment	3,259.59			1,847.96	5,107.55
79057 Dean Hamilton Memorial Opera-Endowment Fund	9,870.62			5,595.98	15,466.60
79060 William D. Richardson Memorial Scholarship	13,452.51		1,296.36	7,222.99	21,971.86
79063 Linguist Scholarship In Journalism	8,000.00			3,524.71	11,524.71
79070 George Vaughan Memorial Endowed Scholarship	20,708.34			11,740.26	32,448.60
79073 Christy Hundley Memorial Scholarship Endowment	16,652.30			9,440.75	26,093.05
79075 Roy Mcleod Millican Memorial Fund In Math.	100,020.00			56,704.71	156,724.71
79076 C.J. "red" Davidson Endowed Scholarship Fund	100,000.00			56,693.38	156,693.38
79077 Cbs Mechanical History Excellence Sholarship	3,000.00			1,700.80	4,700.80
79078 Fred McCain Scholarship Endowment Fund	13,295.00	250.00		7,106.20	20,651.20
79080 Larry Provart Memorial Endowment Fund	2,179.15			1,235.43	3,414.58
79081 Mary E. Whitten Scholarship Endowment Fund	20,735.36			11,755.58	32,490.94
79084 Billy Bob Harris Scholarship Fund	9,300.00			5,272.48	14,572.48
79085 Addie Mae Lloyd Scholarship Endowment Fund	11,310.00			6,412.02	17,722.02
79088 Osborne And Dee Linguist Scholarship Endowment	5,000.00			2,834.67	7,834.67
79095 Redman Foundation Endowed Scholarship Fund	100,000.00			56,693.38	156,693.38
79111 Rauscher Pierce Refsnes, Inc. Finance Endowment	3,500.00			1,984.27	5,484.27
79115 Stephen Thomas Farish Jr. Memorial Scholarship	15,528.55		217.54	6,432.46	22,178.55
79117 Marceau C. Myers Memorial Music Scholarship	19,060.00	150.00		10,772.86	29,982.86
79120 Ben E. Coody Memorial Endowed Scholarship	1,669.88			946.71	2,616.59
79123 Tom And Cornez Bussey Memorial Scholarship	5,589.00			3,168.60	8,757.60
79124 Dr. & Mrs. Wym Van Wyk Scholarship Endowment	6,541.13			3,708.40	10,249.53
79126 Keller Area Scholarship Endowment	6,256.31			3,546.92	9,803.23
79127 Slis General Scholarship Endowment Fund	3,010.00			1,700.23	4,710.23
79130 E. D. (dick) Criddle Endowed Scholarship Fund	21,000.00			11,905.61	32,905.61
79131 Music-Fred And Patsy Pattersonorchestra Endow.	13,918.95		196.87	5,743.08	19,858.90
79132 Brian Houck Memorial Guitar Endowment Fund	5,495.06	350.00	78.10	2,551.34	8,474.50
79150 John Houston Douglass Endowed Scholarship	2,000.00			1,133.87	3,133.87
79151 Leon Brown Trombone Scholarship Endowment	7,729.13	500.00	109.91	2,695.52	11,034.56
79156 Linda & Philip Dudney Health Education Scholar.	5,500.00			3,118.13	8,618.13
79157 Grace Ann Dudney Memorial Scholarship	5,500.00			3,118.13	8,618.13
79158 Robert R. Miller Business Scholarship Endow.	10,000.00			5,669.33	15,669.33
79159 Robert R. Miller Scholarship Endowment Fun	10,597.61		150.30	5,924.39	16,672.30
79160 Riley Cross Endowed Scholarship Fund	10,550.00			5,981.15	16,531.15
79170 Beulah Harriss Endowment Fund	21,853.74			12,389.63	34,243.37
79173 Avedis Zildjian Co. Percussion Endowment F	8,000.00			3,537.84	11,537.84
79175 John Maxwell Endowed Scholarship In Emerg.	3,154.91			1,788.63	4,943.54
79178 Target Stores Retail Management Scholarship	6,000.00			3,401.61	9,401.61
79180 Dr. Glenn Mitchell Memorial Scholarship Endow.	27,950.00			14,814.63	42,764.63
79190 Mike Castor Scholarhsip Endowment Fund	3,452.43			1,957.29	5,409.72
79194 Hsiao-Pei Yang Memorial Scholarship Endow.	5,395.00			2,919.60	8,314.60
79196 Leon Breeden Music Scholarship Endowment	3,050.00			1,729.16	4,779.16
79206 John M. Haerle Memorial Scholarship Endow.	13,093.24		185.96	7,318.99	20,598.19

EARNINGS (Memo Only)			
CASH AND POOLED INVESTMENTS	CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$
13,788.45	348.90	348.90	
15,433.42	456.17	456.17	
7,834.67	227.15	227.15	
27,049.31	784.18	784.18	
39,173.35	1,135.71	1,135.71	
4,725.81	136.41	136.41	
8,877.63	265.09	265.09	
15,669.33	454.28	454.28	
7,341.08	212.85	212.85	
4,700.80	136.29	136.29	
4,804.22	139.29	139.29	
13,058.23	378.58	378.58	
12,132.47	351.74	351.74	
19,574.45	588.02	588.02	
47,167.10	1,343.20	1,343.20	
13,780.99	348.69	348.69	
9,653.88	279.89	279.89	
18,055.73	532.88	532.88	
11,954.14	346.56	346.56	
7,366.72	221.07	221.07	
29,550.71	868.49	868.49	
6,075.79	176.17	176.17	
9,508.97	290.32	290.32	
31,338.68	908.59	908.59	
5,107.55	148.05	148.05	
15,466.60	448.42	448.42	
21,971.86	642.35	642.35	
11,524.71	363.47	363.47	
32,448.60	940.75	940.75	
26,093.05	756.51	756.51	
156,724.71	4,543.79	4,543.79	
156,693.38	4,542.89	4,542.89	
4,700.80	136.29	136.29	
20,651.20	607.21	607.21	
3,414.58	99.01	99.01	
32,490.94	941.98	941.98	
14,572.48	422.47	422.47	
17,722.02	513.79	513.79	
7,834.67	227.15	227.15	
156,693.38	4,542.89	4,542.89	
5,484.27	159.02	159.02	
22,178.55	710.74	710.74	
29,982.86	868.31	868.31	
2,616.59	75.87	75.87	
8,757.60	253.93	253.93	
10,249.53	297.14	297.14	
9,803.23	284.22	284.22	
4,710.23	136.77	136.77	
32,905.61	954.01	954.01	
19,858.90	637.17	637.17	
8,474.50	260.34	260.34	
3,133.87	90.86	90.86	
11,034.56	367.72	367.72	
8,618.13	249.86	249.86	
8,618.13	249.86	249.86	
15,669.33	454.28	454.28	
16,672.30	485.12	485.12	
16,531.15	479.27	479.27	
34,243.37	992.80	992.80	
11,537.84	363.47	363.47	
4,943.54	143.29	143.29	
9,401.61	272.59	272.59	
42,764.63	1,269.75	1,269.75	
5,409.72	156.84	156.84	
8,314.60	245.07	245.07	
4,779.16	138.57	138.57	
20,598.19	599.39	599.39	

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2001
UNAUDITED

	FUND BALANCES 09/01/00	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV	FUND BALANCES 08/31/01
	\$	\$	\$	\$	\$
79210 Gaylord-Hughes Endowed Drama Scholarship	176,861.68			98,996.52	275,858.20
79212 Priscilla Ann Livingston Scholarship Endow.	20,000.00			11,338.68	31,338.68
79221 Kenneth May Memorial Endowed Scholarship	3,025.00			1,714.98	4,739.98
79223 John A. & Anne Filipowicz Narsutis Memorial	6,698.74		95.00	3,745.24	10,538.98
79224 International Exchange/Paramount Pictures	3,000.00			1,700.80	4,700.80
79225 Faculty/Staff Scholarship Endowment	9,259.22			5,249.36	14,508.58
79227 Don January Endowed Scholarship Fund	28,500.00			14,851.08	43,351.08
79234 J. Edgar Hoover Scholarship Fund	5,600.00			1,846.63	7,446.63
79237 Warren "baby" Dodds Unt Summer Drumset	3,164.87		45.06	1,768.46	4,978.39
79240 Melton & Cochran Endowment Fund	3,000.00			1,700.80	4,700.80
79251 The Gte Scholarship Endowment Fund	3,375.00			1,913.40	5,288.40
79255 Robert Wade Brown Departmental Recognition	12,500.00	1,000.00		6,169.20	19,669.20
79265 Justice Records Stan Kenton Memorial Jazz	10,000.00			5,669.33	15,669.33
79275 Debate Alumni Endowment Fund	46,308.25	1,100.00		21,390.01	68,798.26
79276 Edward J. Soph Memorial Drum Set Endowed	10,350.46		147.02	4,651.23	15,148.71
79285 Political Science Public Affairs Endowment	6,810.00			3,860.83	10,670.83
79295 Dr. Edward L. Matil Endowment Fund	10,000.00			5,669.33	15,669.33
79296 Charles C. Williams Memorial Scholarship	8,845.00			5,014.54	13,859.54
79301 Kenneth M. Jeanis Memorial Scholarship	16,150.00			9,155.99	25,305.99
79305 Marie Robert Fisher Professorship Endowment	104,148.65			59,045.40	163,194.05
79310 George Herring Endowed Scholarship Fund	9,401.26		904.80	4,876.27	15,182.33
79315 Fred Cobb Memorial Endowment Fund	21,400.00			12,132.39	33,532.39
79320 Merrill Ellis Memorial Composition Scholarship	5,940.00			3,300.40	9,240.40
79330 The A.L. Putnam Piano Scholarship Endowment	5,595.00	325.00		1,866.20	7,786.20
79331 J. Robert Egar Endowed Scholarship	8,840.00	100.00		3,886.35	12,826.35
79335 Clyde E. Miller French Horn Scholarship Endow.	8,782.06	275.00	125.22	4,241.10	13,423.38
79340 Margaret Marion Grubb Piano Scholarship Endow.	4,278.55			2,425.65	6,704.20
79350 Winton E. (pop) Noah Track Scholarship Endow.	24,562.98	6,435.00		13,645.30	44,643.28
79355 Frank Mckinley Award Endowment	12,990.60	50.00		7,065.44	20,106.04
79356 Fritz Roberson Industrial Technology School	3,610.00			2,046.63	5,656.63
79377 Paul Guerrero, Jr., Jazz Studies Percussion	5,568.38	6,000.00	111.48	1,725.16	13,405.02
79385 President's Excellence Scholarship In Eng.	3,098.00			1,756.35	4,854.35
79396 Laos Endowed Scholarship Fund	9,450.00			5,251.47	14,701.47
79400 President Marquis Memorial Scholarship	20,459.00			11,598.90	32,057.90
79401 Department Of Engineering Technology School	13,698.00			7,765.87	21,463.87
79404 Deborah Johnson Miller Memorial Scholarship	26,590.00	1,200.00		13,678.34	41,468.34
79405 Helen Voertman Memorial School Of Visual Arts	10,066.66			5,707.13	15,773.79
79406 Mefaddin - First United Methodist Church	2,000.00			1,133.87	3,133.87
79408 Philip & Margaret Walker Memorial Endowment	10,000.00			5,669.33	15,669.33
79410 S. J. & Elena Boyd Memorial Endowed Sch.	7,273.98			4,123.87	11,397.85
79414 The Clarke, Kennerly, Thomas Library Science	7,800.00	120.00	2,200.00	4,098.26	14,218.26
79415 Teller-Bayer Scholarship For Laser Physics	10,113.10			5,733.46	15,846.56
79422 Yamaha Percussion Scholarship Endowment	15,037.97		213.29	8,406.18	23,657.44
79423 Yamaha Wind Scholarship Endowment Fund	15,038.37		213.29	8,406.41	23,658.07
79427 Rafes Endowed Scholarship Fund	57,314.61			32,413.14	89,727.75
79432 Charles F. Paul Piano Memorial Piano Endow.	20,071.86		284.66	11,220.12	31,576.64
79435 Fred Crane Memorial Jazz Piano Scholarship	7,490.00			2,652.50	10,142.50
79441 Paramount Studios Endowed Football Scholar.	5,000.00			2,834.67	7,834.67
79502 Floyd Graham Memorial Scholarship Endow.	12,589.89	750.00		6,287.21	19,627.10
79503 Shaun K. Burns Scholarship Endowment	10,506.79			5,956.66	16,463.45
79504 Jack Starling Memorial Marketing Fund	7,100.00			4,025.23	11,125.23
79515 Olive M. Johnson Speech Scholarship Endow.	5,895.00	100.00		3,261.10	9,256.10
79519 Mozelle Rawson Brown Endowment	8,500.00	2,000.00		3,856.37	14,356.37
79520 Peggy Anderson Heil Memorial Endowment	10,015.00			2,308.64	12,323.64
79525 Dallas Military Ball Rote Scholarship Endow.	26,900.00			15,250.52	42,150.52
79526 Paramount Hotel Inn-Dow General Academic	4,786.33			2,713.53	7,499.86
79527 Hideaki Oku/Houston General Ins.Co. Endow.	6,558.31		62.02	3,683.49	10,303.82
79545 Katie Henley Business Scholarship Endow.	10,620.00			6,020.84	16,640.84
79555 National Merit Scholarship Endowment Fund	5,000.00			2,834.67	7,834.67
79556 George H. Springer Music Education Scholar.	5,352.92		76.13	2,465.10	7,894.15
79559 Merchandising And Hospitality Management	16,706.51			9,022.68	25,729.19
79560 George Morey Music Endowment/Scholarship	14,441.97	2,025.00		3,734.59	20,201.56
79562 Marriott Hotel And Restaurant Management	19,250.00			10,913.48	30,163.48
79572 Women's Golf Scholarship Endowment Fund	6,250.00			3,543.33	9,793.33
79574 Pat Mcleod Scholarship Fund	7,660.00			3,717.20	11,377.20
79578 Hugh M. Ayer Endowment	3,985.46			2,259.49	6,244.95
79581 Lauream Christian Robertson Memorial	30,000.00			17,008.02	47,008.02
79587 Richard Dalrymple Memorial Jazz Trumpet	3,413.62		48.20	207.70	3,669.52
79592 William C. And Loretta Kason Memorial Drum	3,137.07		44.69	1,752.81	4,934.57
79600 Ken Bahnsen Scholarship Endowment Fund	5,091.00			2,886.27	7,977.27

EARNINGS (Memo Only)			
CASH AND POOLED INVESTMENTS	CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$
275,858.20	8,034.67	8,034.67	
31,338.68	908.59	908.59	
4,739.98	137.44	137.44	
10,538.98	306.65	306.65	
4,700.80	136.29	136.29	
14,508.58	420.63	420.63	
43,351.08	1,294.72	1,294.72	
7,446.63	254.40	254.40	
4,978.39	144.87	144.87	
4,700.80	136.29	136.29	
5,288.40	153.32	153.32	
19,669.20	584.15	584.15	
15,669.33	454.28	454.28	
68,798.26	2,126.74	2,126.74	
15,148.71	473.81	473.81	
10,670.83	309.35	309.35	
15,669.33	454.28		454.28
13,859.54	401.81	401.81	
25,305.99	733.67	733.67	
163,194.05	4,731.37	4,731.37	
15,182.33	448.85	448.85	
33,532.39	972.18	972.18	
9,240.40	269.85	269.85	
7,786.20	257.51	257.51	
12,826.35	406.14	406.14	
13,423.38	411.19	411.19	
6,704.20	194.37	194.37	
44,643.28	1,239.21	1,239.21	
20,106.04	592.00	592.00	
5,656.63	164.01	164.01	
13,405.02	498.25	498.25	
4,854.35	140.75	140.75	
14,701.47	429.28	429.28	
32,057.90	929.41	929.41	
21,463.87	622.30	622.30	
41,468.34	1,248.04	1,248.04	
15,773.79	457.33	457.33	
3,133.87	90.86	90.86	
15,669.33	454.28	454.28	
11,397.85	330.36	330.36	
14,218.26	400.28	400.28	
15,846.56	459.43	459.43	
23,657.44	688.41	688.41	
23,658.07	688.44	688.44	
89,727.75	2,603.74	2,603.74	
31,576.64	918.86	918.86	
10,142.50	340.28	340.28	
7,834.67	227.15	227.15	
19,627.10	602.64	602.64	
16,463.45	477.31	477.31	
11,125.23	322.53	322.53	
9,256.10	271.04	271.04	
14,356.37	418.69	418.69	
12,323.64	454.94	454.94	
42,150.52	1,222.03	1,222.03	
7,499.86	217.46	217.46	
10,303.82	299.49	299.49	
16,640.84	482.45	482.45	
7,834.67	227.15	227.15	
7,894.15	245.06	245.06	
25,729.19	758.95	758.95	
20,201.56	717.53	717.53	
30,163.48	874.51	874.51	
9,793.33	283.96	283.96	
11,377.20	347.99	347.99	
6,244.95	181.05	181.05	
47,008.02	1,362.86	1,362.86	
3,669.52	156.27	156.27	
4,934.57	143.59	143.59	
7,977.27	231.30	231.30	

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2001
UNAUDITED

	FUND BALANCES 09/01/00	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV	FUND BALANCES 08/31/01
	\$	\$	\$	\$	\$
79602 Unt Libraries - Patricia Warde Endowment	5,130.00	100.00		2,544.37	7,774.37
79605 Bobbye J. Riney Scholarship Endowment	26,959.00	300.00		12,575.27	39,834.27
79610 Verma Almon Sampley Endowed Scholarship	14,318.23			8,117.49	22,435.72
79624 David Catney Memorial Jazz Scholarship	3,650.00			-154.50	3,495.50
79625 Red Rodney Memorial Jazz Endowed Scholar.	3,780.00			-160.00	3,620.00
79630 Florence I. Scouler Scholarship Endowment	18,294.00	100.00		8,378.94	26,772.94
79635 Les Dames D'escoffier Scholarship Endow.	5,000.00			2,834.67	7,834.67
79636 Texas Hill Country Wine & Foodfestival Sch.	3,016.26			1,710.02	4,726.28
79639 Brent David Korol Memorial Endowed Sch.	3,712.09			2,104.50	5,816.59
79645 Stanley P. Wilson & Claudie Park Wilson Sch.	22,500.00			8,067.81	30,567.81
79671 President's Council Scholarship-Endowment	3,000.00			1,700.80	4,700.80
79705 Toulouse Scholars Program Endowment Fund	27,226.73			15,402.86	42,629.59
79710 Cora E. Stafford Endowed Scholarship Fund	4,017.00			2,306.05	6,323.05
79730 Mary C. Sweet Endowed Scholarship	11,640.75			6,599.53	18,240.28
79735 William Joseph Augustus Nobles Family Trust	26,802.65	2,100.00		12,118.68	41,021.33
79771 Hast Economic Education Endowment Fund	6,000.00			-38.98	5,961.02
79810 Mary Carslile Webb Endowed Scholarship Fund	36,645.79			20,775.73	57,421.52
79816 Pi Kappa Lambda Member Scholarship Endow.	5,099.76			2,189.35	7,289.11
79820 Endowment For The Advancement Of The Human	12,524.00		23.65	7,086.93	19,634.58
79825 Arthur J. Sampley Memorial Scholarship Endow.	3,000.00			1,700.80	4,700.80
79830 Mildred Masters Mccarty Endowed Mathematics	5,000.00			2,834.67	7,834.67
79831 Mildred Masters Mccarty Endowed Spanish Sch.	5,000.00			2,834.67	7,834.67
79835 Ernest S. Clifton Memorial Scholarship End.	4,275.00	1,000.00		1,857.72	7,132.72
79836 Mary Patchell Scholarship Endowment Fund	279,368.38			158,383.41	437,751.79
79851 Bill Stapleton Jazz Arranging Scholarship	4,400.00			2,391.39	6,791.39
79882 Danny Miles Special Education Scholarship	3,000.00			1,700.80	4,700.80
79886 History Excellence Scholarship Endowment	13,740.00	50.00		7,483.12	21,273.12
79892 John J. Haynie Trumpet Projects Endowment	11,604.80		162.05	5,645.81	17,412.66
79899 Smps Dfw Marketing Endowed Scholarship	5,000.00			-73.27	4,926.73
79900 Communication Studies Scholarship Endow.	3,300.00			1,760.05	5,060.05
79904 Hallberg Foundation Journalism Endowment	25,000.00			14,173.35	39,173.35
79947 Leonard Candelaria Trumpet Endowment	4,845.00	1,130.00		-555.35	5,419.65
79959 Tommye Frerich Rafes Endowment			10,000.00	-450.94	9,549.06
Total Endowments	2,587,976.41	39,673.60	17,376.19	1,388,352.63	4,033,378.83
QUASI-ENDOWMENTS					
RESTRICTED					
79003 Woodruff Memorial Scholarship Endowment	12,000.00			3,803.82	15,803.82
79005 Donald L. Whaley Memorial Scholarship	9,655.00	125.00		4,094.77	13,874.77
79006 C. E. Shuford Endowment	6,075.00	100.00		3,326.23	9,501.23
79011 Robert And Martha Carter Scholarship	11,450.00			6,491.39	17,941.39
79017 Robert J Rogers Piano Scholarship Endow.	17,850.00	1,200.00	300.00	8,084.04	27,434.04
79033 Charles "choe" Sportsman Scholarship Endow.	3,915.00			2,219.54	6,134.54
79042 Washington, D. C. Area Scholarship Endow.	3,924.00			2,099.67	6,023.67
79052 Minority Scholarship Fund Endowment	12,030.00	400.00		5,007.34	17,437.34
79067 David C & Katherine Isely Mcguire Scholars	5,536.49		78.46	1,963.92	7,578.87
79071 Jack B. Scroggs Graduate Scholarship Endow	6,875.00			3,897.67	10,772.67
79082 Ft. Worth Area Rehabilitation Assoc-Center	3,456.00			1,814.00	5,270.00
79083 Ken Miner Memorial Scholarship Endowment	7,025.00			3,730.06	10,755.06
79089 Billie L. Parker Scholarship Endowment	31,191.08			17,683.27	48,874.35
79097 Bonney Lectureship Endowment Fund	7,620.21			11,828.47	19,448.68
79100 General Scholarship Endowment Fund	132,041.36	8,425.00		62,705.90	203,172.26
79119 School Of Community Service Scholarship	4,520.00	1,000.00		2,421.64	7,941.64
79137 Friends Of The Unt Library Endowment Fund	23,549.75		1,116.71	10,486.43	35,152.89
79165 John Brooks Endowment Fund	9,000.00			5,102.41	14,102.41
79189 Unt Libraries Staff Associationscholarship	17,050.50			7,840.33	24,890.83
79198 University Scholarship Office (uso) Endow.	17,617.03			9,987.69	27,604.72
79202 James Weldon Thomas Memorial Jazz Studies	222,841.86		3,159.74	123,689.06	349,690.66
79208 Summer Drumset Workshop Scholarship Endow.	4,780.72		68.03	2,671.67	7,520.42
79222 Frasier Mcconnell Memorial Scholarship Endow.	8,740.00		3,700.00	4,468.13	16,908.13
79283 J. W. Giese Scholarship Fund	10,550.00	500.00		5,809.62	16,859.62
79290 C.L. Littlefield Distinguishedlecture Series	5,000.00			2,834.67	7,834.67
79311 Linda J. Carter Scholarship Endowment Fund	9,000.00			5,102.41	14,102.41
79324 Dad Pender Memorial Endowed Scholarship	16,610.00	90.00		9,360.32	26,060.32
79325 Sally Maxwell Sharples Memorial Endowment	3,000.00			1,700.80	4,700.80
79357 Cora A. Martin Endowed Scholarship Fund	9,522.00			5,372.21	14,894.21
79440 Jude Thaddeus Loan/Scholarship Endowment	4,769.00			2,703.71	7,472.71

EARNINGS (Memo Only)			
CASH AND POOLED INVESTMENTS	CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$
7,774.37	236.76	236.76	
39,834.27	1,227.03	1,227.03	
22,435.72	650.47	650.47	
3,495.50	0.00		
3,620.00	0.00		
26,772.94	834.16	834.16	
7,834.67	227.15	227.15	
4,726.28	137.05	137.05	
5,816.59	168.61	168.61	
30,567.81	1,022.17	1,022.17	
4,700.80	136.29	136.29	
42,629.59	1,236.89	1,236.89	
6,323.05	182.47	182.47	
18,240.28	528.82	528.82	
41,021.33	1,274.54	1,274.54	
5,961.02	272.59	272.59	
57,421.52	1,664.80	1,664.80	
7,289.11	231.68	231.68	
19,634.58	569.55		569.55
4,700.80	136.29	136.29	
7,834.67	227.15	227.15	
7,834.67	227.15	227.15	
7,132.72	231.25	231.25	
437,751.79	12,691.40	12,691.40	
6,791.39	199.88	199.88	
4,700.80	136.29	136.29	
21,273.12	625.51	625.51	
17,412.66	531.13		531.13
4,926.73	227.27	227.27	
5,060.05	150.09	150.09	
39,173.35	1,292.92		1,292.92
5,419.65	104.72	104.72	
9,549.06	162.69	162.69	
4,033,378.83	118,527.46	115,679.58	2,847.88

15,803.82	545.12	545.12
13,874.77	439.26	439.26
9,501.23	278.38	278.38
17,941.39	520.14	520.14
27,434.04	839.61	839.61
6,134.54	177.87	177.87
6,023.67	178.26	178.26
17,437.34	557.69	557.69
7,578.87	253.44	253.44
10,772.67	312.33	312.33
5,270.00	157.01	157.01
10,755.06	319.13	319.13
48,874.35	1,416.97	1,416.97
19,448.68	346.21	346.21
203,172.26	6,217.90	6,217.90
7,941.64	242.41	242.41
35,152.89	1,096.94	1,096.94
14,102.41	408.88	408.88
24,890.83	774.59	774.59
27,604.72	800.33	800.33
349,690.66	10,201.12	10,201.12
7,520.42	218.85	218.85
16,908.13	444.99	444.99
16,859.62	495.47	495.47
7,834.67	227.15	227.15
14,102.41	408.88	408.88
26,060.32	756.58	756.58
4,700.80	136.29	136.29
14,894.21	432.56	432.56
7,472.71	216.65	216.65

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2001
UNAUDITED

	FUND BALANCES 09/01/00	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV	FUND BALANCES 08/31/01
	\$	\$	\$	\$	\$
79451 College Of Music Scholarship Endowment	23,075.00			13,057.63	36,132.63
79508 Malaysian Memorial Scholarship Endowment	3,000.00			1,700.80	4,700.80
79509 Management Scholarship Fund	20,050.00			11,367.02	31,417.02
79550 Board Of Regents Excellence/President's	110,500.00			62,646.19	173,146.19
79570 Porter Henderson Memorial Scholarship Endow.	8,980.00	650.00		3,960.40	13,590.40
79580 Green Jackets Scholarship Endowment Fund	15,700.14	50.00		8,755.91	24,506.05
79582 Texas Instruments-Icswt Scholarship Quasi-	68,588.60			38,885.20	107,473.80
79590 E.J. Milam Memorial Scholarship Endowment	3,500.00	2,050.00		1,983.16	7,533.16
79603 The Classic Learning Core Endowment Fund	58,410.91			33,115.12	91,526.03
79704 Hard Rock Cafe Music Education Scholarship			10,387.50	-359.92	10,027.58
79812 Paul & Valerie Klipsch Brass Scholarship	5,000.00			713.67	5,713.67
79815 Symphony Orchestra Quasi Endowment Fund	41,890.00			23,461.21	65,351.21
79850 Pauline Slator Endowed Music Scholarship	4,025.00			2,281.91	6,306.91
79855 George Christy Endowed Scholarship Fund	3,027.00			1,716.11	4,743.11
79860 F.E.I. Endowed Scholarship Fund	5,501.05			3,118.74	8,619.79
79870 Center For Studies In Aging Scholarship Endow.	3,661.18			2,075.65	5,736.83
79880 Ben H Wooten Scholarship Endowment Fund	3,881.38			2,200.49	6,081.87
79884 Center For Continuing Education & Conference	20,000.00			-129.91	19,870.09
79885 Department Quasi-Endowment Scholarship Fund	2,182.59			1,237.38	3,419.97
Sub-total Restricted	1,038,167.85	14,590.00	18,810.44	550,087.95	1,621,656.24
QUASI - ENDOWMENTS					
UNRESTRICTED					
79068 Eagle Escapades Scholarship Endowment Fund	9,691.04			4,710.71	14,401.75
79096 Boeing Company Endowed Scholarship Fund	29,075.00	10,000.00		13,013.20	52,088.20
79102 Unrestricted Gift Endowment Fund	26,540.00			15,046.43	41,586.43
79220 H. W. Wilson Endowment Fund	0.00		15,699.56	-707.96	14,991.60
79235 Decker Scholars Quasi Endowment Fund	100,000.00			56,693.38	156,693.38
79345 College Of Business Pdi Fellowship Quasi-Endow.	96,426.90			54,667.68	151,094.58
79375 President's Council Endowed Scholarship Fund	75,000.00			42,520.04	117,520.04
79376 Getty Musical Arts Endowment	12,200.00			6,916.60	19,116.60
79386 Lucille Murchison Undergraduate Scholarship	60,000.00	100.00		34,016.07	94,116.07
79387 Lucille Murchison Graduate Scholarship Endow.	35,000.00			19,842.68	54,842.68
79388 Lucille Murchison Endowed Tutor Fund	5,000.00			2,834.67	7,834.67
79389 Lucille Murchison Scholarship For School	26,621.55			15,092.65	41,714.20
79390 Lucille Murchison Scholarship For Dance	39,615.47			22,459.34	62,074.81
79391 Lucille Murchison Scholarship For Drama	21,128.25			11,978.32	33,106.57
79392 Lucille Murchison Scholarship For Drama	39,615.47			22,459.34	62,074.81
79393 Lucille G. Murchison Music Scholarship Endow.	189,887.47		2,694.58	106,148.08	298,730.13
79436 Paramount Pictures Endowed Scholarship/RTV	11,234.53			6,319.25	17,553.78
79437 Paramount Pictures Endowed Scholarship/KHP	6,000.00		-6,000.00	0.00	0.00
79438 Paramount Pictures Endowed Scholarship	3,000.00			1,700.80	4,700.80
79439 Paramount Pictures Endowed Scholarship	3,000.00			1,700.80	4,700.80
79552 Paramount Pictures Endowed Scholarship	3,000.00			1,700.80	4,700.80
79571 Men's Golf Scholarship Endowment Fund	6,250.00			3,543.34	9,793.34
79573 Chancellor's Hotel And Restaurant Manageme	39,600.00			22,450.59	62,050.59
79768 School Of Visual Arts	66,058.49	5,530.00		22,097.50	93,685.99
79865 Journalism Program Endowment Fund	58,705.00	3,950.00		26,579.80	89,234.80
79875 H J Friedsam Graduate Student Professional	12,854.00			6,929.21	19,783.21
79895 Auxiliary Services Endowed Scholarship Fund	759,621.03	15,155.46	29,083.04	335,871.09	1,139,730.62
Sub-total Unrestricted	1,735,124.20	34,735.46	41,477.18	856,584.41	2,667,921.25
Total Quasi-Endowments	2,773,292.05	49,325.46	60,287.62	1,406,672.36	4,289,577.49
Total Unitized Endowment and Similar Funds	5,361,268.46	88,999.06	77,663.81	2,795,024.99	8,322,956.32
ENDOWMENTS INVESTED IN UNIVERSITY INVESTMENT POOL					
ENDOWMENTS					
79050 Edith Lanier Clark & Mary Ardenendowed Sch.	19,852.50				19,852.50
79640 Henry Meredith Fox Memorial Scholarship Endow.	16,551.31		88.28		16,639.59
79650 Mary Elizabeth Fox Memorial Scholarship Endow.	16,873.93		265.43		17,139.36
Total Endowments	53,277.74	353.71	0.00	0.00	53,631.45

CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)		
	CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$
36,132.63	1,048.29	1,048.29	
4,700.80	136.29	136.29	
31,417.02	910.86	910.86	
173,146.19	5,019.90		5,019.90
13,590.40	423.58	423.58	
24,506.05	714.86	714.86	
107,473.80	3,115.89	3,115.89	
7,533.16	180.01	180.01	
91,526.03	2,653.55	2,653.55	
10,027.58	428.03	428.03	
5,713.67	227.15	227.15	
65,351.21	1,903.02	1,903.02	
6,306.91	182.84	182.84	
4,743.11	137.50	137.50	
8,619.79	249.91	249.91	
5,736.83	166.34	166.34	
6,081.87	176.35	176.35	
19,870.09	908.59	908.59	
3,419.97	99.16	99.16	
1,621,656.24	48,103.13	43,083.23	5,019.90
14,401.75	440.26	440.26	
52,088.20	1,495.11	1,495.11	
41,586.43	1,205.68		1,205.68
14,991.60	255.42	255.42	
156,693.38	4,542.89	4,542.89	
151,094.58	4,380.60	4,380.60	
117,520.04	3,407.17	3,407.17	
19,116.60	554.26	554.26	
94,116.07	2,725.98	2,725.98	
54,842.68	1,590.01	1,590.01	
7,834.67	227.15	227.15	
41,714.20	1,209.38	1,209.38	
62,074.81	1,799.68	1,799.68	
33,106.57	959.84	959.84	
62,074.81	1,799.68	1,799.68	
298,730.13	8,692.64	8,692.64	
17,553.78	510.37	510.37	
0.00	214.37	214.37	
4,700.80	136.29	136.29	
4,700.80	136.29	136.29	
4,700.80	136.29	136.29	
9,793.34	283.96	283.96	
62,050.59	1,798.98	1,798.98	
93,685.99	3,141.92	3,141.92	
89,234.80	2,767.43	2,767.43	
19,783.21	583.92	583.92	
1,139,730.62	35,610.02	35,610.02	
2,667,921.25	80,605.59	79,399.91	1,205.68
4,289,577.49	128,708.72	122,483.14	6,225.58
8,322,956.32	247,236.18	238,162.72	9,073.46
19,852.50	991.08	991.08	
16,639.59	828.29	828.29	
17,139.36	851.29	851.29	
53,631.45	2,670.66	2,670.66	0.00

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2001
UNAUDITED

	FUND BALANCES 09/01/00	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV	FUND BALANCES 08/31/01
	\$	\$	\$	\$	\$
QUASI - ENDOWMENTS					
RESTRICTED					
79623 Student Assn.Scholarship Fund (endowment)	206,563.11				206,563.11
79845 International Education Scholarship Endowment	14,462.83				14,462.83
Sub-total Restricted	<u>221,025.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>221,025.94</u>
UNRESTRICTED					
79731 Welch Foundation Quasi-Endowed Chair In Choir	799,259.00	2,635.78			801,894.78
Sub-total Unrestricted	<u>799,259.00</u>	<u>2,635.78</u>	<u>0.00</u>	<u>0.00</u>	<u>801,894.78</u>
Total Quasi-Endowments	<u>1,020,284.94</u>	<u>2,635.78</u>	<u>0.00</u>	<u>0.00</u>	<u>1,022,920.72</u>
Total Endowments & Similar Funds in Univ. Investment Pool	<u>1,073,562.68</u>	<u>2,989.49</u>	<u>0.00</u>	<u>0.00</u>	<u>1,076,552.17</u>
Total Endowment and Similar Funds	<u>6,434,831.14</u>	<u>91,988.55</u>	<u>77,663.81</u>	<u>2,795,024.99</u>	<u>9,399,508.49</u>
Adjustment for Fair Value					
FY 01 AFR Adjustments for Fair Value of Investments not Unitized				27,065.20	27,065.20
Prior Years' Net Increase/-Decrease in Fair Value of Investments	3,779,373.32			-3,779,373.32	0.00
Total Endowment and Similar Funds	<u>10,214,204.46</u>	<u>91,988.55</u>	<u>77,663.81</u>	<u>-957,283.13</u>	<u>9,426,573.69</u>
	(Exh. B)				(Exh. B)
Transfers:					
From - Auxiliary Enterprises			29,083.04		
Bd Designated			2,710.70		
Restricted Current			45,870.07		
Total Transfers			<u>77,663.81</u>		
Adjustments			<u>0.00</u>		
Total Transfers & Adjustments			<u>77,663.81</u>		

Note 1: Depending on Donor intent, earnings are credited directly to individual scholarship or other accounts in the Restricted Current Funds or Designated Funds portion of this report.

CASH AND POOLED INVESTMENTS	CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)	
		INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$
206,563.11	10,649.38	10,649.38	
14,462.83	722.00	722.00	
<u>221,025.94</u>	<u>11,371.38</u>	<u>11,371.38</u>	<u>0.00</u>
801,894.78	39,945.10	39,945.10	
<u>801,894.78</u>	<u>39,945.10</u>	<u>39,945.10</u>	<u>0.00</u>
1,022,920.72	51,316.48	51,316.48	0.00
<u>1,076,552.17</u>	<u>53,987.14</u>	<u>53,987.14</u>	<u>0.00</u>
<u>9,399,508.49</u>	<u>301,223.32</u>	<u>292,149.86</u>	<u>9,073.46</u>
27,065.20			
<u>0.00</u>			
<u>9,426,573.69</u>			

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF UNEXPENDED PLANT FUNDS
For the Year Ended August 31, 2001
UNAUDITED

PROJECT	SOURCE OF FUNDS CODE	ACCT NUMBER	FUND BALANCES	RECEIPTS	INVESTMENT INCOME
			9-1-00		
			\$	\$	\$
Allocated Balances:					
Chapel Fund	5a	80900	22,203.45		1,024.27
Unallocated Construction Costs	6a	82000	165,334.18		
Music & Fine Arts Education Building	5a	82600	34,423.33		
Music & Fine Arts Education Building-Sound Equip	5a	82610	406.50		
Music & Fine Arts Education Building-Furniture	6a	82620	1,849.67		
UNT Pavillion Gift Account	5a	82630	65,658.83	13,965.00	
Gateway Center	10a		14,632,184.10		
Gateway Center	5a			3,730.00	
Total for Account		82720	14,632,184.10	3,730.00	0.00
Club at Gateway - SMHM	10a	82721			
Purchase of Property	8a	84070	0.00	4,787.07	46.90
Environmental Education, Science & Technology Bldg	8a	84548	32,492.41		
Advanced Learning & Student Service Center	8a	84550	13,614.10		
Dept of Computer Sciences Equipment	2a	85058	502.16		
GAB Special Equip-Computer Center	2a	85069	95,752.36		
Science Research Bldg-Equipment	2a	85115	6,724.20		
Performing Arts Hall	5a	85140	5,400.35		143.64
Sub-Total Allocated to Projects			15,076,545.64	22,482.07	1,214.81
Unallocated Balances:					
General Funds	6a	697-08000			18,414.92
Fee Revenue Bonds	3a	697-08100			19,957.45
Revenue Financing System Bonds	10a	697-08270	3,502,481.87		783,056.96
HEAF Bonds	7a	697-08300			0.00
Constitutional Tax Bonds	2a	697-08500			6,298.66
Fee Revenue Bonds	3a	697-08600			
Revenue Financing System Bonds	10a	697-08770			70.53
Sub-Total Unallocated			3,502,481.87	0.00	827,798.52
TOTAL UNEXPENDED PLANT FUNDS			18,579,027.51	22,482.07	829,013.33
Less: Unexpended Plant Portion of Bonds Payable:			18,134,665.97		
Fund Balance:			444,361.54		
Recapitulation:					
Constitutional Ad Valorem Tax Proceeds	2a		102,978.72	0.00	6,298.66
Fee Revenue Bonds	3a		0.00	0.00	19,957.45
Gifts	5a		128,092.46	17,695.00	1,167.91
General Funds	6a		167,183.9	0.00	18,414.9
HEAF Bonds	7a		0.00	0.00	0.00
State Appropriations	8a		46,106.51	4,787.07	46.90
Revenue Financing System Bonds	10a		0.00	0.00	783,127.49
TOTAL UNEXPENDED PLANT FUNDS			444,361.54	22,482.07	829,013.33
Prior Years' AFR Adjustments for Fair Value of Investments			-139,756.17		
FY 01 Net Inc./-Dec. in Fair Value of Invst.					101,642.88
ADJUSTED UNEXPENDED PLANT FUNDS			304,605.37	22,482.07	930,656.21
		(Exh. B)		Transfers:	
				From: E & G HEAF	
				To: Renewal & Replacement	
				Retirement of Indebtedness	
				Total Transfers	

TRANSFERS IN/(-)OUT		EXPENDITURES		CHANGE IN BONDS PAYABLE	FUND BALANCES 8-31-01
INTER-FUND	INTRA-FUND	CAPITALIZED	NON-CAPITALIZED		
\$	\$	\$	\$		\$
			14,688.41		8,539.31
			-53,476.32		218,810.50
			19,649.47		14,773.86
					406.50
			1,849.67		0.00
		59,111.67	16,126.24		4,385.92
	250,000.00	12,066,058.14	-4,351.23		2,820,477.19
					3,730.00
0.00	250,000.00	12,066,058.14	-4,351.23	0.00	2,824,207.19
	979,306.00	571,369.22	185,250.78		222,686.00
2,075,000.00		1,650,601.10			429,232.87
			5,623.78		26,868.63
		1,444.08	968.06		11,201.96
					502.16
					95,752.36
					6,724.20
			4,611.04		932.95
2,075,000.00	1,229,306.00	14,348,584.21	190,939.90	0.00	3,865,024.41
-18,414.92					0.00
-19,957.45					0.00
-727,905.48	-1,229,306.00				2,328,327.35
0.00					0.00
-6,298.66					0.00
					0.00
-70.53					0.00
-772,647.04	-1,229,306.00	0.00	0.00	0.00	2,328,327.35
1,302,352.96	0.00	14,348,584.21	190,939.90	0.00	6,193,351.76
				-12,763,175.43	5,371,490.54
					821,861.22
-6,298.66	0.00	0.00	0.00		102,978.72
-19,957.45	0.00	0.00	0.00		0.00
0.00	0.00	59,111.67	55,075.16	0.00	32,768.54
-18,414.9	0.00	0.00	-51,626.7		218,810.50
0.00	0.00	0.00	0.00		0.00
2,075,000.00	0.00	1,652,045.18	6,591.84		467,303.46
-727,976.01	0.00	12,637,427.36	180,899.55	-12,763,175.43	0.00
1,302,352.96	0.00	14,348,584.21	190,939.90	-12,763,175.43	821,861.22
					-139,756.17
					101,642.88
1,302,352.96	0.00	14,348,584.21	190,939.90	-12,763,175.43	783,747.93
					(Exh. B)
1,700,000.00					
-208,916.66					
-188,730.38					
1,302,352.96					

SCHEDULE OF FUNDS FOR RENEWALS AND REPLACEMENTS
For the Year Ended August 31, 2001
UNAUDITED

PROJECT	SOURCE OF FUNDS CODE	ACCT NUMBER	FUND BALANCES 9-1-00	RECEIPTS & INCOME FROM INVESTMENTS
			\$	\$
Maintain & Repair Parking Lots	6a	80052	25,569.73	
Student Recreation Center	6a	80054	0.00	12,578.53
Fouts Field VIP Seating	6a	80055	0.00	
University Union Renovation Projects	6a	80057	1,606.54	
Union Projects-Equipment	6a	80059	1,035.00	
New Performance Facility Account	6a	80364	5.00	
Campus Master Plan-Auxiliary Portion	6a	80550	39,134.07	
Music Bldg Comm Network	1a	81002	5.99	
Fouts Field Maintenance and Renovation	10a		29,882.05	
Fouts Field Maintenance and Renovation	5a		18,135.09	
Total for Account		82252	48,017.14	0.00
Remodel of Basketball Facilities	6a	82253	1,431.09	
Bruce Cafe Renovation	6a	82254	10,000.00	
Computer Equip - Fifth Floor GAB	3b	82300	3,083.34	
General Building Network	6a	82400	0.00	
Communications Infrastructure Upgra	10a	82700	461,732.55	
Dorm Wiring Project	6a	82710	68,015.71	
Housing Key & Lock System	6a	82711	0.00	
Fire and Safety Compliance - Business Svcs	6a	82712	0.00	
Union Kitchen/Freezer Remodeling	6a	82713	0.00	
Physics Moss Lake Project	6a	82901	50,000.00	
West Hall Furniture	6a	82906	3.90	
Clark Cafeteria-Repairs & Renovations	6a	82908	3,431.36	
University Union - Capital Equip	6a	82934	18,812.12	
University Union - Repairs & Renovation	6a	82936	589.93	
Bruce Hall - Repairs & Renovations	6a	82937	16,756.59	
Clark Hall-Replace Piping Risers	6a	82941	505.26	
Maple Hall-Repairs & Renovations	6a	82946	41,925.18	
Crumley Hall-Chiller Replacement	6a	82955	35,336.86	
McConnell Hall-Repairs & Renovations	6a	82958	172,446.62	
Kerr Hall-Repairs & Renovations	6a	82961	7,945.97	
Clark Cafeteria-Repairs & Renovations	6a	82962	2,121.15	
Kerr Cafe-Construction & Repairs	6a	82964	0.40	
Digital Energy Mgmt System-Res Halls	6a	82965	685.46	
Maple Cafeteria-Repairs & Renovations	6a	82966	14,813.99	
Renovation of Univ Union Food Court	6a	82969	52,686.56	
The McCain Room	4a	82970	1,870.38	
University Union 2nd Floor Renovation	6a	82971	49,161.00	
UNT Bookstore Renovation	6a	82972	316.92	
Post Office Renovation	6a	82973	2,071.00	
Maintenance Projects for Residence Halls	6a	82974	17,083.29	
Energy Retrofit - Auxiliary	6a	82975	1,640.74	
West Hall-Construction & Repairs	6a	82976	1,158.05	
Health Center Asbestos Abatement	6a	82977	1,200.00	
West Hall Boiler Damages/Repairs	6a	82978	1,284.99	
College Inn Ramp Repair	6a	82991	7,258.73	
Repairs & Rehab-Prop II	8a	84500	5,695,858.58	941,756.89
HEAF - ISB Expansion	8a	84501	691,243.38	
HEAF - Art Building Expansion	8a	84502	1,250,000.00	
Grounds Building	8a	84503	300,000.00	
HEAF - Oak Street Hall Auxiliary Building	8a	84504	298,200.00	
HEAF - Fire Alarm Upgrades	8a	84505	95,945.80	
HEAF - Performing Arts Center Sign	8a	84506	0.00	
HEAF - MPAC Clouds Hoist	8a	84507	0.00	
HEAF - Computing Center Renovation	8a	84510	150.94	
HEAF - Renovations Under \$50K	8a	84512	0.00	
UNT Storage	8a	84513	0.00	
HEAF - Sullivan Public Safety Center	8a	84515	0.00	
HEAF - New Computing Center	8a	84516	0.00	
Administration Building 3rd Floor A/C Replc.	8a	84517	0.00	
Prop 2-SRB	8a	84518	320.82	
Willis Library Addition	8a	84532	108,042.92	
Prop 2-Biology & Chemistry Renovation	8a	84536	41,421.83	
Library Annex Renovation	8a	84556	36,667.77	
Campus Master Plan	8a	84558	20,547.79	
Particle Accelerator Installation Proj.	8a	84560	10,799.98	
Fiber Optics Backbone Extension	8a	84566	15,704.33	
Administration Building Renovation	8a	84568	19,893.36	
Speech & Drama Renovation	8a	84572	2,011,056.48	
HEAF Misc FY 97	8a	84576	415.00	
Lib Annex Storage Facility	8a	84578	31,849.52	
Campus Entrance	8a	84579	229,460.98	
Deferred Maintenance Projects	8a	84580	530,474.14	
Landscaping Projects 98-99	8a	84583	5,040.48	
HEAF Misc. Construction Projects	8a	84584	391,447.12	
Coliseum Seating Refurbishment	8a	84586	467,561.99	
Campus Asbestos Abatement	8a	84590	227,124.44	
Prop 2 - Advancement - Pilkey Removal	8a	84592	12,974.56	
HEAF - Admin. Building Fire Alarm System	8a	84593	75,000.00	
HEAF - Job Order Contracting Formisc Renovation	8a	84594	116,921.31	
HEAF - Coliseum Sound System	8a	84595	200,000.00	
Demolition of Structures	8a	84596	0.00	
TOTAL RENEWALS & REPLACEMENTS FUND			14,044,866.13	954,335.42
Less: Renewal and Replacement Portion of Bonds Payable:			496,568.32	
Fund Balance:			13,548,297.81	
Recapitulation			\$	\$
Legislative Appropriation	1a		5.99	0.00
Fee Rev Bnds	3a		0.00	0.00
Fee Rev Bnds-Int on Investments	3b		0.00	0.00
Improvement Bonds	4a		0.00	0.00
Gifts	5a		18,135.09	0.00
General Funds	6a		646,033.21	12,578.53
State Appropriation	8a		12,884,123.52	941,756.89
Revenue Financing System Bonds	10a		0.00	0.00
TOTAL PER ABOVE			13,548,297.81	954,335.42
Prior Years' AFR Adjustments for Fair Value of Investments			34,045.83	
FY 2001 Net Inc./Dec. in Fair Value of Inv.				71,504.86
ADJUSTED RENEWALS & REPLACEMENTS FUND			13,582,343.64	1,025,840.28
			(Exh. B)	
Transfers:				
From: Auxiliary Funds				
E & G HEAF				
Board Designated Funds - Designated Tuition				

TRANSFERS IN-/OUT		EXPENDITURES		CHANGE IN	FUND
INTER-FUND	INTRA-FUND	CAPITALIZED	NON-CAPITALIZED	BONDS PAYABLE	BALANCES
\$	\$	\$	\$	\$	8-31-01
408,600.00		348,596.37	-9,736.17		95,309.53
1,700,000.00		538,647.09	144.00		1,173,787.44
200,000.00		9,000.00	4,837.39		186,162.61
	-1,035.00		1,606.54		0.00
					0.00
					5.00
					39,134.07
					5.99
	-29,882.05				0.00
	31,313.14	7,336.06	35,891.75		6,220.42
0.00	1,431.09	7,336.06	35,891.75	0.00	6,220.42
	-1,431.09				0.00
115,664.00		125,664.00			0.00
-3,083.34					0.00
-2,231.50			-2,231.50		0.00
478,803.18		220,495.77	593,340.37		126,699.59
108,196.82			170,536.65		5,675.88
109,000.00		24,546.50	80,339.52		4,113.98
152,750.00		9,875.00	131,242.17		11,632.83
167,996.50		73,930.90	2,100.00		91,965.60
			66.83		49,933.17
					3.90
116.88		3,548.24			0.00
43,551.88		21,525.70	7,623.15		33,215.15
13,130.00	1,035.00	21,845.00	-15,570.00		8,479.93
					16,756.59
					6,227.76
131,305.00		114,350.00	11,232.50		160,903.06
2,479,354.59		1,108,722.59	1,251,654.12		5,871.05
85,144.00		4,598.00	110,011.81		12,703.64
		32,227.78	127,515.20		557,945.97
550,000.00					57,121.15
55,000.00			200.00		-199.60
					685.46
					14,813.99
					52,686.56
-1,870.38					0.00
3,024.00		3,023.92			49,161.08
					316.92
-2,071.00					0.00
					17,083.29
86,137.00			-100.46		1,741.20
-1,200.00			1,552.68		85,742.37
					0.00
					1,284.99
7,546,457.75	-4,187,374.35		-55,405.55		10,052,104.42
	-337,610.00	54,833.38			298,800.00
		10,000.00	865.00		1,250,000.00
	-28,625.34	265,905.86	3,668.80		289,135.00
		43,806.22	12,178.25		0.00
	10,749.00		10,749.00		39,961.33
	35,660.63	4,255.00	-30,166.72		0.00
1,439.55		1,590.49			61,572.35
	382,840.00		3,820.50		0.00
	300,000.00	7,500.00			379,019.50
	1,290,707.00	26,967.50	85.44		292,500.00
	1,000,000.00	4,668.00			1,263,654.06
	316,158.85	158,374.60	17,387.15		995,332.00
	-320.82				140,397.10
	-66,617.92	41,090.00	335.00		0.00
			16,323.03		25,098.80
	-36,667.77				0.00
	53,317.00	46,704.04			27,160.75
	-5,393.35	4,818.93	587.70		0.00
		20,312.37	-4,608.04		0.00
		420.00	2,162.40		0.00
-18,000.00		1,956,686.88	21,235.72		17,310.96
	5,944.78		6,359.78		15,133.88
	-31,849.52				0.00
			18,213.56		0.00
	1,022,200.00		1,004,413.10		211,247.42
			4,946.13		548,261.04
	-17,205.26	91,633.27	91,773.91		94.35
			467,261.62		190,834.68
	111,000.00		302,308.31		300.37
	-12,974.56				35,816.13
		52,244.78	0.00		0.00
77,402.29	50,061.63		56,486.82		22,755.22
		196,911.29	3,088.71		187,898.41
	146,000.00		93,605.01		0.00
					52,394.99
					0.00
14,484,617.22	0.00	5,656,655.53	4,549,931.18	0.00	19,277,232.06
				-369,868.73	126,699.59
					19,150,532.47

\$	\$	\$	\$	\$	\$
0.00	0.00	0.00	0.00	0.00	5.99
0.00	0.00	0.00	0.00	0.00	0.00
-3,083.34	0.00	0.00	0.00	-3,083.34	0.00
-1,870.38	0.00	0.00	0.00	-1,870.38	0.00
0.00	31,313.14	7,336.06	35,891.75		6,220.42
6,403,468.17	-1,431.09	2,440,101.09	1,873,024.43		2,747,523.30
7,607,299.59	0.00	2,988,722.61	2,047,674.63		16,396,782.76
478,803.18	-29,882.05	220,495.77	593,340.37	-364,915.0	0.00
14,484,617.22	0.00	5,656,655.53	4,549,931.18	-369,868.73	19,150,532.47

					34,045.83
					71,504.86
14,484,617.22	0.00	5,656,655.53	4,549,931.18	-369,868.73	19,256,083.16

(Exh. B)

3,974,096.47
7,990,756.39
2,212,574.88

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF FUNDS FOR RENEWALS AND REPLACEMENTS
 For the Year Ended August 31, 2001
 UNAUDITED

PROJECT	SOURCE OF FUNDS CODE	ACCT NUMBER	FUND BALANCES 9-1-00	RECEIPTS & INCOME FROM INVESTMENTS
			\$	\$
	Unexpended Plant Funds			
	Retirement of Indebtedness			
	To:	Educational and General Funds		
		Restricted Current Funds		
	Total Transfers			
	Reclassification from Agency Funds			
	Total Transfers and Reclassifications			

TRANSFERS IN-/OUT		EXPENDITURES		CHANGE IN BONDS PAYABLE	FUND BALANCES 8-31-01
INTER-FUND	INTRA-FUND	CAPITALIZED	NON-CAPITALIZED		
\$	\$	\$	\$	\$	\$
	208,916.66				
	108,600.00				
	-8,456.80				
	-1,870.38				
	<u>14,484,617.22</u>				
	0.00				
	<u>14,484,617.22</u>				

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UNIVERSITY OF NORTH TEXAS

SCHEDULE OF FUNDS FOR THE RETIREMENT OF INDEBTEDNESS
For the Year Ended August 31, 2001
UNAUDITED

	Total	Consolidated Revenue Refunding and Improvement Bonds Series '85, '94, '96 & '97	Revenue Financing System Bonds Series 1997 & 1999
	\$	\$	\$
FUND BALANCES:			
September 1, 2000	16,423,801.41	16,360,435.44	63,365.97
Prior Yrs.' AFR Adj. For FV of Invest.	-69,210.42	-68,470.88	-739.54
ADJ. 9/1/00 FUND BALANCES	16,354,590.99	16,291,964.56	62,626.43
ADDITIONS:			
Earnings on Investments	993,331.46	993,331.46	0.00
U.S. Gov. Int. Grants	159,786.00	159,786.00	0.00
FY 01 Net Inc./-Dec. in Fair Value of Inv.	332,232.70	330,264.34	1,968.36
Other	0.00	0.00	0.00
Total Additions	1,485,350.16	1,483,381.80	1,968.36
DEDUCTIONS:			
Principal Retired	4,090,000.00	3,015,000.00	1,075,000.00
Interest Expense	2,483,241.26	1,225,455.00	1,257,786.26
Arbitrage Rebate Payment to IRS	328,519.38	328,519.38	0.00
Other	6,459.88	5,259.88	1,200.00
Total Deductions	6,908,220.52	4,574,234.26	2,333,986.26
TRANSFERS:			
Mandatory:			
Skiles Act Fund	317,676.53	317,676.53	0.00
Auxiliary Enterprises-Debt Svc.	1,144,777.50	1,144,777.50	0.00
Educational & General	3,492,702.50	1,958,230.00	1,534,472.50
Non-Mandatory:	0.00	0.00	0.00
Auxiliary Enterprises	-2,862,452.15	-2,862,452.15	0.00
Auxiliary Enterprises-Debt Svc.	20,905.50	20,905.50	0.00
Designated	0.00	0.00	0.00
Designated Tuition	5,620,000.00	5,620,000.00	0.00
Loan Funds	-425,000.00	-425,000.00	0.00
Retirement of Indebtedness	0.00	-736,094.83	736,094.83
Renewal & Replacements	-108,600.00	-108,600.00	0.00
Unexpended Plant	188,730.38	47,754.37	140,976.01
Total Transfers	7,388,740.26	4,977,196.92	2,411,543.34
FUND BALANCES:			
August 31, 2001	18,320,460.89	18,178,309.02	142,151.87
	(Exh. B)		
FUND BALANCES CONSIST OF:			
Restricted - Reserve Funds	2,765,249.31	2,624,343.83	140,905.48
Unrestricted - Allocated/Debt Sv.	2,450,839.49	2,450,821.92	17.57
Unrestricted - Allocated FV Adj.s.	263,022.28	261,793.46	1,228.82
Unrestricted - Unallocated	12,841,349.81	12,841,349.81	0.00
Total as above	18,320,460.89	18,178,309.02	142,151.87

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF INVESTMENT IN PLANT
For the Year Ended August 31, 2001
UNAUDITED

	<u>TOTAL</u>	<u>LAND</u>
	\$	\$
Carrying Value, Sept. 1, 2000	<u>392,776,640.41</u>	<u>14,970,842.12</u>
Additions:		
From Expenditures:		
Educational & General Funds	7,812,096.59	
Designated Funds (Sch. B-2)	3,363,002.56	
Auxiliary Enterprises Funds (Sch. B-3)	487,124.60	
Restricted Current Funds (Sch. B-4)	1,043,040.73	
Unexpended Plant Funds (Sch. B-8)	14,348,584.21	1,650,601.10
Renewals & Replacements (Sch. B-9)	5,656,655.53	
Other Additions	<u>4,458,350.78</u>	
Total Additions	<u>37,168,855.00</u>	<u>1,650,601.10</u>
Deductions	<u>5,758,078.20</u>	<u>14,760.00</u>
Total Deductions	<u>5,758,078.20</u>	<u>14,760.00</u>
Transfers: Additions/(-)Deductions:	<u>0.00</u>	<u>48,869.34</u>
Carrying Value, August 31, 2001 (Exh. A)	<u><u>424,187,417.21</u></u>	<u><u>16,655,552.56</u></u>
Deduct Investment in Plant Portion of Bonds Payable at 8-31-01	-45,355,825.39	
Deduct Lease-Purchases Payable	<u>-285,109.07</u>	
Net Investment in Plant, August 31, 2001 (Exh. B)	<u><u>378,546,482.75</u></u>	

<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>	<u>LIBRARY HOLDINGS</u>	<u>CONSTRUCTION IN PROGRESS</u>
\$	\$	\$	\$	\$
229,333,219.43	18,440,153.51	80,694,655.59	46,209,774.00	3,127,995.76
69,705.86		4,472,826.07	3,269,564.66	
83,638.50		3,279,364.06		
103,938.13	32,643.64	350,542.83		
		1,043,040.73		
12,067,502.22	59,111.67	327,160.28		244,208.94
3,834,910.79	178,779.40	354,390.61		1,288,574.73
		4,436,183.62	22,167.16	
16,159,695.50	270,534.71	14,263,508.20	3,291,731.82	1,532,783.67
0.00	21,307.85	5,722,010.35	0.00	0.00
0.00	21,307.85	5,722,010.35	0.00	0.00
2,441,271.37	105,061.10	-1,210,025.18	1,210,025.18	-2,595,201.81
247,934,186.30	18,794,441.47	88,026,128.26	50,711,531.00	2,065,577.62

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF TRANSFERS
Year Ended August 31, 2001

FUNDS TRANSFERRED FROM

FUND GROUP SOURCE	AMOUNT			AUXILIARY
	TRANSFERRED	GENERAL	DESIGNATED	ENTERPRISES
	\$	\$	\$	\$
Mandatory				
Educational and General				
Transfers from Tuition	0.00			
Skiles Act	317,676.53			
Loan Funds	0.00			
Debt Service	3,492,702.50			
Board Designated Funds	0.00			
Debt Service	0.00			
Auxiliary Enterprise Funds	0.00			
Debt Service	1,144,777.50			
Total Mandatory Transfers	4,955,156.53	0.00	0.00	0.00
Non-Mandatory				
Educational and General				
From Tuition				
Scholarship Fund	4,055,102.72		4,055,102.72	
Loan Funds	2.13			
HEAF	9,690,756.39			
Repayment of FY 2000 Loan	1,188.25		1,188.25	
Board Designated Funds	1,648,277.49	64.05		1,507,522.04
Designated Tuition	9,954,844.35			94,360.37
Auxiliary Enterprise Funds	4,024,085.01			
Restricted Funds	111,429.24	65,559.17		
Loan Funds	0.00			
Unexpended Plant Funds	397,647.04			
Renewals and Replacements	10,327.18	8,456.80		
Retirement of Indebtedness	3,396,052.15			2,862,452.15
Total Non-Mandatory Transfers	33,289,711.95	74,080.02	4,056,290.97	4,464,334.56
Total Transfers Among Funds	38,244,868.48	74,080.02	4,056,290.97	4,464,334.56

FUNDS TRANSFERRED TO

RESTRICTED	LOAN FUNDS	ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS		
			UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS
\$	\$	\$	\$	\$	\$
					317,676.53
					3,492,702.50
					1,144,777.50
0.00	0.00	0.00	0.00	0.00	4,955,156.53
	2.13		1,700,000.00	7,990,756.39	
137,980.70		2,710.70			
2,027,909.10		29,083.04		2,212,574.88	5,620,000.00
		45,870.07		3,974,096.47	20,905.50
1,870.38				208,916.66	188,730.38
	425,000.00			108,600.00	
2,167,760.18	425,002.13	77,663.81	1,700,000.00	14,494,944.40	5,829,635.88
2,167,760.18	425,002.13	77,663.81	1,700,000.00	14,494,944.40	10,784,792.41

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CURRENT FUNDS REVENUES
Year Ended August 31, 2001
UNAUDITED

	UNRESTRICTED					TOTAL
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	UNRESTRICTED	RESTRICTED	
	\$	\$	\$	\$	\$	\$
TUITION AND FEES						
Tuition	32,317,774.78			32,317,774.78		32,317,774.78
EHSG, AFDC, & License Plate	63,249.69			63,249.69		63,249.69
Graduate Tuition	2,245,149.82			2,245,149.82		2,245,149.82
Designated Tuition		24,148,259.14		24,148,259.14		24,148,259.14
Instructional and Other Fees		20,352,922.61		20,352,922.61		20,352,922.61
Student Service Fees			6,290,014.27	6,290,014.27		6,290,014.27
Student Union Fee			2,343,008.80	2,343,008.80		2,343,008.80
Student Medical Service Fees			1,517,926.34	1,517,926.34		1,517,926.34
Laboratory	148,168.82			148,168.82		148,168.82
Music	153,478.00			153,478.00		153,478.00
Remissions and Exemptions						
Highest Ranking High School Graduate	25,536.00			25,536.00		25,536.00
Veterans, Dependents, Etc.	246,592.92			246,592.92		246,592.92
Stdnts from Other Nations/Amer. Hemisphr.	95,466.00			95,466.00		95,466.00
Children of Disabled Peace Officers	19,437.33			19,437.33		19,437.33
Blind and Deaf Students	162,779.98			162,779.98		162,779.98
Statutory Waiver of Non-Resident Status	7,207,779.00			7,207,779.00		7,207,779.00
Graduate Final Hours	2,160.00			2,160.00		2,160.00
Senior Citizens Auditing a Course	7,662.50			7,662.50		7,662.50
Shared-Institutional Enrollment	360.00			360.00		360.00
Individuals in Foster Care	30,923.75			30,923.75		30,923.75
Total Tuition and Fees	42,726,518.59	44,501,181.75	10,150,949.41	97,378,649.75	0.00	97,378,649.75
STATE APPROPRIATION						
General Revenue	105,161,258.68			105,161,258.68		105,161,258.68
Higher Educ Assistance Funds	18,021,033.00			18,021,033.00		18,021,033.00
Total State Appropriations	123,182,291.68	0.00	0.00	123,182,291.68	0.00	123,182,291.68
FEDERAL GRANTS AND CONTRACTS						
Research				0.00	6,437,058.99	6,437,058.99
Other Programs				0.00	12,538,796.71	12,538,796.71
Recovery of Indirect Costs		1,147,002.78		1,147,002.78		1,147,002.78
Total Federal Grants and Contracts	0.00	1,147,002.78	0.00	1,147,002.78	18,975,855.70	20,122,858.48
FEDERAL PASS-THROUGH GRANTS						
Research				0.00	856,738.29	856,738.29
Other Programs				0.00	375,100.06	375,100.06
Recovery of Indirect Costs				0.00		0.00
Total Fed Pass-Through Grants	0.00	0.00	0.00	0.00	1,231,838.35	1,231,838.35
STATE GRANTS AND CONTRACTS						
Research				0.00	764,319.96	764,319.96
Other Programs				0.00	1,697,862.71	1,697,862.71
Recovery of Indirect Costs		56,227.13		56,227.13		56,227.13
Total State Grants and Contracts	0.00	56,227.13	0.00	56,227.13	2,462,182.67	2,518,409.80
STATE PASS-THROUGH GRANTS						
Research	-198,081.72			-198,081.72	1,149,442.86	951,361.14
Other Programs	1,186,403.89			1,186,403.89	0.00	1,186,403.89
TAMS - Texas Educ Agency		677,134.04		677,134.04		677,134.04
Total State Pass-Through Grants	988,322.17	677,134.04	0.00	1,665,456.21	1,149,442.86	2,814,899.07

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CURRENT FUNDS REVENUES
Year Ended August 31, 2001
UNAUDITED

	UNRESTRICTED					
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL UNRESTRICTED	RESTRICTED	TOTAL
	\$	\$	\$	\$	\$	\$
PRIVATE GIFTS, GRANTS AND CONTRACTS						
Research				0.00	2,532,145.49	2,532,145.49
Other Programs				0.00	5,775,393.12	5,775,393.12
Recovery of Indirect Costs		367,648.27		367,648.27		367,648.27
Gifts		6,508,104.70	24,899.14	6,533,003.84	3,363,240.57	9,896,244.41
Total Private Gifts, Grants and Contracts	0.00	6,875,752.97	24,899.14	6,900,652.11	11,670,779.18	18,571,431.29
ENDOWMENT INCOME	0.00	9,073.46	0.00	9,073.46	292,149.86	301,223.32
SALES AND SERVICES OF EDUC. AC	1,993,899.16	3,897,505.83	0.00	5,891,404.99	0.00	5,891,404.99
SALES AND SVCS. OF AUX. ENT.	0.00	0.00	26,495,926.43	26,495,926.43	0.00	26,495,926.43
SALES & SVCS. OF SVC DEPT.	555,789.32		0.00	555,789.32	0.00	555,789.32
OTHER SOURCES						
Net Inc/-Dec in Fair Value of Inv.	447,038.76	1,237,501.21	674,297.20	2,358,837.17	449,402.07	2,808,239.24
Interest Income	2,391,160.38	3,276,400.48	1,102,154.29	6,769,715.15	107,562.20	6,877,277.35
Cash Over/Short	-26.71			-26.71		-26.71
Sale of Discarded Equipment	27,614.79			27,614.79		27,614.79
V.A. Handling Fees	3,899.00			3,899.00		3,899.00
Commission	2,516.70			2,516.70		2,516.70
Other	1,037.43			1,037.43		1,037.43
Total Other Sources	2,873,240.35	4,513,901.69	1,776,451.49	9,163,593.53	556,964.27	9,720,557.80
Total Current Funds Rev (Exh.C)	172,320,061.27	61,677,779.65	38,448,226.47	272,446,067.39	36,339,212.89	308,785,280.28

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UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CURRENT FUNDS EXPENDITURES BY OBJECT
For the Year Ended August 31, 2001
UNAUDITED

	SALARIES AND WAGES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL
	\$	\$	\$	\$
EDUCATIONAL AND GENERAL				
Instruction	70,145,622.08	17,876,523.97	1,060,156.96	89,082,303.01
Research	1,215,735.72	815,378.63	669,240.32	2,700,354.67
Public Service	477,315.34	51,436.28	0.00	528,751.62
Academic Support	13,467,310.14	4,554,141.63	3,387,488.82	21,408,940.59
Student Services	4,088,154.70	2,119,656.71	201,352.00	6,409,163.41
Institutional Support	8,351,814.45	8,104,571.72	2,228,719.42	18,685,105.59
Operation and Maintenance of Plant	5,405,527.61	8,873,003.69	265,139.07	14,543,670.37
Scholarships and Fellowships	59,651.89	8,963,269.17	0.00	9,022,921.06
Total Educational and General	103,211,131.93	51,357,981.80	7,812,096.59	162,381,210.32
DESIGNATED				
Instruction	4,934,234.63	10,847,600.40	597,546.67	16,379,381.70
Research	646,561.46	1,089,081.26	30,672.08	1,766,314.80
Public Service	367,992.73	850,233.95	21,565.70	1,239,792.38
Academic Support	1,979,633.36	5,665,066.28	2,491,609.88	10,136,309.52
Student Services	1,010,809.59	4,163,266.81	95,229.29	5,269,305.69
Institutional Support	1,077,944.72	4,735,888.54	126,378.94	5,940,212.20
Operation and Maintenance of Plant	0.00	205,551.17	0.00	205,551.17
Scholarships and Fellowships	0.00	4,935,101.53	0.00	4,935,101.53
Total Designated	10,017,176.49	32,491,789.94	3,363,002.56	45,871,968.99
AUXILIARY ENTERPRISES				
Auxiliary Enterprises	15,184,677.13	22,385,567.19	487,124.60	38,057,368.92
RESTRICTED				
Instruction	1,177,437.02	2,697,926.71	56,627.36	3,931,991.09
Research	6,028,983.15	5,057,053.23	653,669.21	11,739,705.59
Public Service	1,210,268.69	1,278,545.73	11,342.90	2,500,157.32
Academic Support	144,768.14	657,149.94	109,831.43	911,749.51
Student Services	873,153.28	371,920.45	1,372.33	1,246,446.06
Institutional Support	0.00	20,951.61	0.00	20,951.61
Operation and Maintenance of Plant	0.00	14,718.87	205,718.50	220,437.37
Scholarships and Fellowships	170,459.86	14,030,900.23	4,479.00	14,205,839.09
Total Restricted	9,605,070.14	24,129,166.77	1,043,040.73	34,777,277.64
Total Current Fund Expenditures (Exh. C)	138,018,055.69	130,364,505.70	12,705,264.48	281,087,825.87

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF BONDS PAYABLE AND DEBT SERVICE REQUIREMENTS

Outstanding at August 31, 2001

UNAUDITED

(a) Miscellaneous Bond Information

Description	Bonds Issued to Date	Range of Interest Rates	Maturities
			First Year
Cons Univ Rev Ref & Imp Bds Ser '85(B)	\$30,729,015.52	6.25% - 10.00%	1987
Cons Univ Rev Bds Ser '94	10,000,000.00	4.00% - 7.00%	1995
Cons Univ Rev Bds Ser '96	15,000,000.00	4.30% - 7.30%	1996
Cons Univ Rev Ref Bds Ser '97	8,230,000.00	3.70% - 4.85%	1998
Revenue Financing Sys Bds Ser '97	4,380,000.00	4.50% - 6.00%	1998
Revenue Financing Sys Bds Ser '99	23,040,000.00	4.25% - 5.40%	1999
Totals:	\$91,379,015.52		

(b) Changes in Bonded Indebtedness

Description	Bonds Outstanding 09/01/00	Bonds Issued	Bonds Matured
	Cons Univ Rev Ref & Imp Bds Ser '85 (B)	\$5,102,244.24	\$446,771.28
Cons Univ Rev Bds Ser '94	8,145,000.00		400,000.00
Cons Univ Rev Bds Ser '96	12,040,000.00		545,000.00
Cons Univ Rev Ref Bds Ser '97	4,455,000.00		70,000.00
Revenue Financing Sys Bds Ser '97	3,235,000.00		395,000.00
Revenue Financing Sys Bds Ser '99	21,520,000.00		680,000.00
Totals:	\$54,497,244.24	\$446,771.28	\$4,090,000.00

(c) Debt Service Requirements

Description	Year Ending August 31		
	2002	2003	2004
Cons Univ Rev Ref & Imp Bds Ser '85(B)	\$1,980,000.00	\$1,975,000.00	\$0.00
Cons Univ Rev Bds Ser '94	808,180.00	798,430.00	792,280.00
Cons Univ Rev Bds Ser '96	1,136,065.00	1,132,140.00	1,141,125.00
Cons Univ Rev Ref Bds Ser '97	285,275.00	286,825.00	2,293,065.00
Revenue Financing Sys Bds Ser '97	551,467.50	557,792.50	551,392.50
Revenue Financing Sys Bds Ser '99	1,819,643.76	1,816,118.76	1,821,243.76
Totals:	\$6,580,631.26	\$6,566,306.26	\$6,599,106.26

Last Year	First Call Date
2003	4/15/1995
2014	4/15/2004
2015	4/15/2006
2005	-
2007	4/15/2003
2019	4/15/2009

Bonds Refunded or Extinguished	Bonds Outstanding 08/31/01
	\$3,549,015.52
	7,745,000.00
	11,495,000.00
	4,385,000.00
	2,840,000.00
	20,840,000.00
\$0.00	\$50,854,015.52

2005	2006	Other Years	Total Requirements
\$0.00	\$0.00	\$0.00	\$3,955,000.00
784,380.00	791,610.00	6,496,150.00	10,471,030.00
1,142,965.00	1,147,815.00	10,511,935.00	16,212,045.00
2,243,790.00	0.00	0.00	5,108,955.00
555,692.50	558,625.00	554,910.00	3,329,880.00
1,818,550.02	1,818,175.02	23,642,006.42	32,735,737.74
\$6,545,377.52	\$4,316,225.02	\$41,205,001.42	\$71,812,647.74

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF ANALYSIS OF FUNDS AVAILABLE FOR DEBT SERVICE FOR REVENUE BONDS OUTSTANDING
For the Year Ended August 31, 2001
UNAUDITED

DESCRIPTION	PLEGGED AND OTHER SOURCES & RELATED EXPENDITURES FOR FISCAL YEAR 2001						
	OPERATING REVENUES	INTEREST EARNED ON PLEGGED SOURCES*	OTHER PLEGGED SOURCES*	(a) TOTAL PLEGGED SOURCES*	(b) OTHER SOURCES	(c) OPERATING EXPENSES	(d) CAPITAL OUTLAY
	\$	\$	\$	\$	\$	\$	\$
CONS UNIV REV REF & IMP BONDS, SER '85(B), CONS UNIV REV BDS, SER '94 & SER '96 & CONS UNIV REV REF BDS, SER '97	25,277,264.01	3,504,007.79	24,625,721.67	53,406,993.47	1,958,230.00	21,917,457.25	146,147.70
REV FIN SYS BDS SER'97 & SER '99*			30,190,143.22	30,190,143.22	1,534,472.50	1,200.00	
	<u>25,277,264.01</u>	<u>3,504,007.79</u>	<u>54,815,864.89</u>	<u>83,597,136.69</u>	<u>3,492,702.50</u>	<u>21,918,657.25</u>	<u>146,147.70</u>

* Total Pledged Sources above do not include the Pledged Revenues of the Health Science Center.
See Note 3 in Notes to the Financial Statements for more information concerning Pledged Revenues.

** Basis for calculation of reserve is market value as of August 31, 2001 per bond resolution.

(a+b-c-d) NET AVAILABLE FOR DEBT SERVICE	DEBT SERVICE		REFUNDED OR EXTINGUISHED	RESTRICTED ACCOUNT BALANCES AT AUGUST 31, 2001			
	PRINCIPAL	INTEREST		INTEREST & SINKING FUND		BOND RESERVE FUND	
				MINIMUM REQUIRED	ACTUAL BALANCE	MINIMUM REQUIRED**	ACTUAL BALANCE
\$	\$	\$	\$	\$	\$	\$	\$
33,301,618.52	3,015,000.00	1,225,455.00	0.00	n/a	n/a	2,553,359.29	2,553,359.29
31,723,415.72	1,075,000.00	1,257,786.26	0.00	n/a	n/a	n/a	n/a
65,025,034.24	4,090,000.00	2,483,241.26	0.00			2,553,359.29	2,553,359.29

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UNIVERSITY OF NORTH TEXAS

SCHEDULE OF DEFEASED BONDS OUTSTANDING

Outstanding at August 31, 2001

UNAUDITED

<u>Description of Issues</u>	<u>Year Refunded</u>	<u>Par Value Outstanding</u>
Student General Fee Building Bonds, Series 1973	1985	\$2,910,000.00
Combined Fee Revenue Refunding Bonds, Series 1978	1985	5,535,000.00
Consolidated University Revenue Refunding Bonds, Series 1987	1997	4,375,000.00
	Totals:	<u><u>\$12,820,000.00</u></u>

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF HIGHER EDUCATION ASSISTANCE FUNDS
August 31, 2001
UNAUDITED

	CURRENT FUNDS		TOTAL
	UNRESTRICTED	PLANT FUNDS	
	EDUCATIONAL & GENERAL	UNEXPENDED PLANT FUNDS	RENEWALS & REPLACEMENTS
	\$	\$	\$
Balances September 1, 2000	11,549,653.52	46,106.51	12,884,123.52
REVENUES:			
Appropriation:	18,021,033.00		18,021,033.00
Receipts	12,557.00	4,833.97	941,756.89
TOTAL REVENUES	18,033,590.00	4,833.97	941,756.89
EXPENDITURES:			
7002 Sal & Wages-Class & Non-Class Perm F/T Emp	57,793.48		57,793.48
7007 Sal. & Wages-Hourly Pt. Time Empl	23,277.70		23,277.70
7203 Registration Fees-Employee Training	17,536.50		1,190.00
7210 Fees-& Other Charges	82,683.62		82,683.62
7243 Educational/Training Svcs			0.00
7228 Misc Claims - Legislative			527.25
7253 Professional Svcs Other	552.00		38,776.91
7256 Architectural/Engineering Svcs			285,914.79
7260 Mtnce & Rep-Furn & Equip	12,342.67		3,308.33
7262 Mtnce - Computer Software	233,764.88		233,764.88
7266 Mtnce & Rep-Bldgs	75,360.99		628,098.07
7267 Mtnce & Rep-Computer Equip	3,282.00		3,282.00
7271 Mtnce & Rep-Grounds & Land			40,476.25
7272 Hazardous Waste Disposal Service			168,242.51
7273 Reproduction/Printing	128,883.00		79.00
7275 Computer Programming Service			0.00
7276 Communication Service	-128.47		-128.47
7281 Advertising Services	13.20		13.20
7284 Data Processing Services	6.10		6.10
7286 Freight/Delivery Charges	185.00		185.00
7291 Postal Services	30.03		30.03
7299 Other Contracted Services	8,322.84		28,833.00
7300 Consumables	99,690.32		111.72
7302 Computer Consumable	-4,778.00		-4,778.00
7304 Fuels & Lubricants - Other	19.51		19.51
7310 Chemical and Gases			0.00
7311 (UNT) Educational Supplies			0.00
7312 Medical Expenses			0.00
7327 Credit Card Purchm, Non-Cap < \$5,000	4,536.49		4,536.49
7328 Supplies/Materials - Agriculture, Construction, Hardware	25,098.82		86,485.26
7330 Parts & Supplies- Furn & Equip	44,164.20		14,232.52
7332 Hardware & Material	964.11		12,878.31
7333 Fabric & Linens	1,686.41		1,096.90
7334 Furnishings & Equip <500	318,717.39		99,238.34
7335 Computer Supplies	724,039.60		724,039.60
7341 Construction of Building	17,173.01	8,035.92	228,798.15
7342 Purchase of Buildings			0.00
7343 Bldg Remodeled-St Owned	126,353.36		3,062,020.31
7345 Land Purchased		1,650,601.10	1,650,601.10
7346 Const/Imp of Grounds & Land			102,438.45
7372 Purchase of Motor Vehicles-Other	113,785.00		113,785.00
7373 Purchase of Furn & Equip (Cap	826,595.67		201,483.61
7374 Purchase of Furn & Equip (N/C)	25,993.66		698.80
7376 Lease/Purchase of Furnishings & Equipmen	82,683.96		82,683.96
7377 Marine Equip	887,661.08		887,661.08
7378 Purchase of Comp Equip - Inventoried, Not Capitalize	75,090.47		75,090.47
7379 Computer Equip	566,002.89		566,002.89
7380 Computer Software	614,146.02		614,146.02
7382 Educational Books, etc	4,064.51		4,064.51
7384 Purchase of Animals -Non-Cap	150.00		150.00
7385 Lease/Purchase of Computer Equip	30,187.19		30,187.19

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF HIGHER EDUCATION ASSISTANCE FUNDS
August 31, 2001
UNAUDITED

	CURRENT FUNDS		TOTAL
	UNRESTRICTED	PLANT FUNDS	
	EDUCATIONAL & GENERAL	UNEXPENDED PLANT FUNDS	RENEWALS & REPLACEMENTS
	\$	\$	\$
7387 Purchase of Computer Software - Capitalize	1,010,419.80		1,010,419.80
7389 Books & Pre-recorded Material:	3,239,957.86		3,239,957.86
7406 Rental - Furn & Equip			1,043.32
7415 Rental of Computer Softwar	190,712.95		190,712.95
7504 Utilities-Telephone	175.87		786.96
7510 Telecommunications Parts & Supp	2,615.89		2,615.89
7514 Utilities - Telecom - Maint & Repair	50,516.48		21,939.35
7516 Utilities - Telecom - Other Svc Chrg:	2,499.00		1,575.00
7517 Utilities - Telecom - Equipment-Expensec	2,466.12		6,300.00
7520 Telecommunications Equipment - Capitalize	173,554.50		173,554.50
7523 Telecommunications Equip - Controlle	719.00		719.00
TOTAL EXPENDITURES	9,901,568.68	1,658,637.02	5,036,397.24
MANDATORY TRANSFERS			0.00
NON-MANDATORY TRANSFERS	-9,617,864.62	2,075,000.00	7,607,299.59
BALANCE AT AUGUST 31, 2001	10,063,810.22	467,303.46	16,396,782.76
BALANCES CONSIST OF:			
Encumbrances and Inventorie	1,413,951.45	392,699.85	14,867,538.18
Unencumbered	8,649,858.77	74,603.61	1,529,244.58
BALANCE AT AUGUST 31, 2001	10,063,810.22	467,303.46	16,396,782.76

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2001
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
DEPARTMENT OF AGRICULTURE							
Pass Thru from Texas Department of Human Services Summer Food Service Program for Children	10.559	324			0.00	18,014.56	
TOTAL DEPARTMENT OF AGRICULTURE					<u>0.00</u>	<u>18,014.56</u>	<u>0.00</u>
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT							
Office of Policy Development & Research							
Direct Program:							
Interest Subsidy for College Housing Debt Service Grant	14.000			CH TEX 293	0.00	0.00	0.00
TOTAL DEPT OF HOUSING & URBAN DEVELOPMENT					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GENERAL SERVICES ADMINISTRATION							
Pass Thru from General Services Commissior							
Donation of Federal Surplus Personal Property (Non-Monetary)	39.003	303			143.70	0.00	
TOTAL GENERAL SERVICES ADMINISTRATION					<u>143.70</u>	<u>0.00</u>	<u>0.00</u>
NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES							
Direct Program:							
Institute of Museum and Library Services-Natl Leadership Grant	45.312				0.00		
TOTAL NATIONAL FOUNDATION ON THE ARTS & HUMANITIES					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NATIONAL SCIENCE FOUNDATION							
Pass Thru from Collin County Community College Distric							
Engineering Grants	47.041			75-2037156	0.00	0.00	0.00
TOTAL NATIONAL SCIENCE FOUNDATION					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
DEPARTMENT OF ENERGY							
Direct Program:							
State Energy Program	81.041						
Office of Science Financial Assistance Program	81.049						
TOTAL DEPARTMENT OF ENERGY					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY							
Direct Program:							
First Responder Counter-Terrorism Training Assistance	83.547						
TOTAL FEDERAL EMERGENCY MGMT AGENCY					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
DEPARTMENT OF EDUCATION							
Direct Program:							
TRIO-Student Support Services	84.042						
TRIO-Talent Search	84.044						
TRIO-Upward Bound	84.047						
College Housing & Acad Facilities Loans							
Interest Subsidy	84.142						
Special Education-Personnel Preparation to Improve Service and Results for Children with Disabilitie	84.325						
Pass Thru from SW Educational Development Lab							
Regional Technical Support and Professional Developmen	84.302			74-15459118			
Pass Thru from Educational Service Center (Region IX Technology Literacy Challenge Fund Grant:	84.318			75-1246742			
Pass Thru from Int'l Society for Technology in Educatior Preparing Tomorrow's Teachers to Use Technology	84.342			93-0746782			
Pass Thru from Texas Higher Education Coordinating Boar Eisenhower Professional Development State Grant:	84.281	781			111,942.50	-38,518.13	
TOTAL DEPARTMENT OF EDUCATION					<u>111,942.50</u>	<u>-38,518.13</u>	<u>0.00</u>
DEPARTMENT OF HEALTH & HUMAN SERVICES							
Administration for Children and Familie							
Pass Thru from Nat'l Collegiate Sports Associatio Community Services Block Grant-Discretionary	93.570			44-0567264			
Pass Thru from National Youth Sports Program Fund							

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY # / UNIV #	TO STATE ENTITIES AMOUNT		
		18,014.56			18,014.56	18,014.56
0.00	0.00	18,014.56		0.00	0.00	18,014.56
	84,004.00	84,004.00			84,004.00	84,004.00
0.00	84,004.00	84,004.00		0.00	0.00	84,004.00
		143.70			143.70	143.70
0.00	0.00	143.70		0.00	0.00	143.70
	234,709.53	234,709.53			234,709.53	234,709.53
0.00	234,709.53	234,709.53		0.00	0.00	234,709.53
	70,731.07	70,731.07			70,731.07	70,731.07
0.00	70,731.07	70,731.07		0.00	0.00	70,731.07
	84,736.54	84,736.54			84,736.54	84,736.54
	7,000.00	7,000.00			7,000.00	7,000.00
0.00	91,736.54	91,736.54		0.00	0.00	91,736.54
	1,724.69	1,724.69			1,724.69	1,724.69
0.00	1,724.69	1,724.69		0.00	0.00	1,724.69
	217,317.55	217,317.55			217,317.55	217,317.55
	317,363.78	317,363.78			317,363.78	317,363.78
	600,894.22	600,894.22			600,894.22	600,894.22
	75,782.00	75,782.00			75,782.00	75,782.00
	4,017.50	4,017.50			4,017.50	4,017.50
150,678.79		150,678.79			150,678.79	150,678.79
62.84		62.84			62.84	62.84
198,467.20		198,467.20			198,467.20	198,467.20
		73,424.37			73,424.37	73,424.37
349,208.83	1,215,375.05	1,638,008.25		0.00	0.00	1,638,008.25
-278.04		-278.04			-278.04	-278.04

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2001
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA #	PASS THROUGH FROM		AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
		AGY #	UNIV #			
Community Services Block Grant-Discretionary Pass Thru from TX Dept. of Protective & Regulatory Services	93.570					
Community-Based Family Resource and Support Grants	93.590	530		83,925.59	14,388.00	
Health Resources and Services Administration Pass Thru from Texas Department of Health	93.994	501		48,285.55	1,146.21	
Maternal and Child Health Services Block Grant to the State:						
TOTAL DEPT. OF HEALTH & HUMAN SERVICES				<u>132,211.14</u>	<u>15,534.21</u>	<u>0.00</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Pass Thru from Texas Workforce Commissior AmeriCorps	94.006	320		66,351.22	69,564.56	
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SVC				<u>66,351.22</u>	<u>69,564.56</u>	<u>0.00</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER:						
DEPARTMENT OF COMMERCE						
Direct Program:						
International Trade Administrator Special American Business Internship Training Program	11.114					
NATIONAL SCIENCE FOUNDATION						
Direct Program:						
Education and Human Resources	47.076					
DEPARTMENT OF EDUCATION						
Direct Program:						
Office of Student Financial Assistance Federal Supplemental Educational Opportunity Grant:	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 PROGRAMS				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
RESEARCH & DEVELOPMENT CLUSTER:						
DEPARTMENT OF AGRICULTURE						
Direct Program:						
Grants for Agriculture Research-Competitive Research Grants	10.206					
DEPARTMENT OF COMMERCE						
Direct Program:						
National Institute for Standards & Technology Measurement & Engineering Res & Std:	11.609					
DEPARTMENT OF DEFENSE						
Direct Program:						
Collaborative Research and Developmen	12.114					
Basic & Applied Scientific Research	12.300					
Military Construction-National Guard	12.400					
Basic Scientific Research	12.431					
Air Force Defense Research Science Program	12.800					
Mathematical Sciences Grants Program	12.901					
Pass Thru from Wendy Lopez & Associates Collaborative Research and Developmen	12.114		75-2249945			
Pass Thru from Geo-Centers Basic and Applied Scientific Research	12.300		04-2527130			
Pass Thru from Southern University Basic and Applied Scientific Research	12.300		32-2722901			

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY # / UNIV #	TO STATE ENTITIES AMOUNT		
60,194.80		60,194.80			60,194.80	60,194.80
		98,313.59			98,313.59	98,313.59
		49,431.76			49,431.76	49,431.76
59,916.76	0.00	207,662.11		0.00	207,662.11	207,662.11
		135,915.78			135,915.78	135,915.78
0.00	0.00	135,915.78		0.00	135,915.78	135,915.78
	20,017.96	20,017.96			20,017.96	20,017.96
	52,341.00	52,341.00			52,341.00	52,341.00
	959,750.00	959,750.00			959,750.00	959,750.00
	57,612,034.88	57,612,034.88			57,612,034.88	57,612,034.88
	648,280.01	648,280.01			648,280.01	648,280.01
	199,986.00	199,986.00			199,986.00	199,986.00
	9,079,148.61	9,079,148.61			9,079,148.61	9,079,148.61
	3,015.29	3,015.29			3,015.29	3,015.29
0.00	68,574,573.75	68,574,573.75		0.00	68,574,573.75	68,574,573.75
	58,401.12	58,401.12			58,401.12	58,401.12
	24,787.96	24,787.96			24,787.96	24,787.96
	467,239.99	467,239.99			467,239.99	467,239.99
	16,625.46	16,625.46			16,625.46	16,625.46
	20,000.00	20,000.00			20,000.00	20,000.00
	93,495.44	93,495.44			93,495.44	93,495.44
	160,465.18	160,465.18			160,465.18	160,465.18
	475,732.04	475,732.04			475,732.04	475,732.04
66,424.77		66,424.77			66,424.77	66,424.77
-14,377.89		-14,377.89			-14,377.89	-14,377.89
58,869.96		58,869.96			58,869.96	58,869.96

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2001
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT							
Office of Policy Development & Research							
Direct Program:							
Community Outreach Partnership Center Prog	14.511						
Community Planning and Development:							
Community Development Block Grants/State's Program							
Pass Thru from City of Dallas	14.228			75-6000508			
Community Development Block Grants/Economic Dev Initiativ							
Pass Thru from City of Dallas	14.246			75-6000508			
DEPARTMENT OF INTERIOR							
Bureau of Land Management							
Pass Thru from Northern Arizona University							
Cooperative Inspection Agreements with States and Tribe	15.222			18-66004791			
Pass Thru from Arkansas Game & Fish Commissior							
Fish and Wildlife Management Assistanc	15.608			71-6006567			
Direct Program:							
Historic Preservation Fund Grants-In-Aic	15.904						
DEPARTMENT OF JUSTICE							
Direct Program:							
Troops To COPS	16.711						
DEPARTMENT OF STATE							
Bureau of Educational and Cultural Affairs:							
Direct Program:							
Professional Development-Teacher Training	19.419						
GENERAL SERVICES ADMINISTRATION							
Direct Program:							
Federal Consumer Information Center	39.009						
NATIONAL AERONAUTICS & SPACE ADM							
Direct Program:							
Aerospace Education Services Program	43.001						
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
Direct Program:							
Institute of Museum and Library Service:							
Office of Museum Services							
Institute of Museum & Library Services	45.301						
Institute of Museum & Library Services-Nationa							
Leadership Grants	45.312						
NATIONAL SCIENCE FOUNDATION							
Direct Program:							
Engineering Grants	47.041						
Mathematical and Physical Science:	47.049						
Computer & Information Science & Engineering	47.070						
Biological Science:	47.074						
Social, Behavioral, & Economic Science:	47.075						
Education and Human Resources	47.076						
Pass Thru from University of Alaska:							
Biological Science:	47.074			92-6000147			
Pass Thru from University of Puerto Ricc							
Biological Science:	47.074			66-0433760			
Pass Thru from University of North Carolina-Greensborc							
Social, Behavioral, and Economic Science:	47.075			56-60014687			
Pass Thru from University of Michigar							
Education and Human Resources	47.076			32-2730557			
ENVIRONMENTAL PROTECTION AGENCY							
Direct Program:							

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT		
	22,014.87	22,014.87			22,014.87	22,014.87
13,612.04		13,612.04			13,612.04	13,612.04
50,000.00		50,000.00			50,000.00	50,000.00
300.00		300.00			300.00	300.00
1,493.01		1,493.01			1,493.01	1,493.01
	3,206.48	3,206.48			3,206.48	3,206.48
	110,758.79	110,758.79			110,758.79	110,758.79
	66,181.48	66,181.48			66,181.48	66,181.48
	7.84	7.84			7.84	7.84
	396.11	396.11			396.11	396.11
	39,816.31	39,816.31			39,816.31	39,816.31
	29,293.56	29,293.56			29,293.56	29,293.56
	83,346.24	83,346.24			83,346.24	83,346.24
	352,085.09	352,085.09			352,085.09	352,085.09
	149,648.40	149,648.40			149,648.40	149,648.40
	70,822.88	70,822.88			70,822.88	70,822.88
	170,903.76	170,903.76			170,903.76	170,903.76
	60,637.77	60,637.77			60,637.77	60,637.77
1,086.46		1,086.46			1,086.46	1,086.46
3,444.10		3,444.10			3,444.10	3,444.10
17,082.85		17,082.85			17,082.85	17,082.85
18,608.02		18,608.02			18,608.02	18,608.02

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2001
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Office of Administrator Surveys, Studies, Investigations & Special Purposes	66.606						
Office of Prevention, Pesticides, and Toxic Substances Environmental Justice through Pollution Prevention Grant	66.711						
Pass Thru from Parsons Engineering Nat'l Pollutant Discharge Elimination System	66.463			95-3047593			
Pass Thru from IT Corporation Great Lakes Program	66.469			94-1259053			
Pass Thru from City of Denton Environmental Protection Consolidated Research	66.500			75-6000514			
Pass Thru from University of Dayton Research Institute Pollution Prevention Grants Program	66.708			31-0536715			
DEPARTMENT OF ENERGY							
Direct Program:							
Office of Energy Research Financial Assistance	81.049						
Direct Program:							
Emergency Management Performance Grants	83.552						
DEPARTMENT OF EDUCATION							
Direct Program:							
Preparation of Personnel/Careers in Special Education	84.027						
Talent Search	84.044						
Rehabilitation Long-Term Training	84.129						
McNair Post-Baccalaureate Achievement	84.217						
Rehabilitation Training-Continuing Education	84.264						
Sp Ed-Personnel Preparation to Improve Services & Results Gaining Early Awareness and Readiness for Undergraduate Programs	84.325						
84.334							
84.342							
Preparing Tomorrow's Teachers to Use Technology	84.342						
Pass Thru to University of Texas at Austin Preparing Tomorrow's Teachers to Use Technology	84.342						
Pass Thru from Texas Education Agency Vocational Education-Basic Grants to State:	84.048	701			231,429.51	76,725.14	
Pass Thru from American String Teachers Association Fund for the Improvement of Postsecondary Ed.	84.116			32-2676115			
Pass Thru from North Central Regional Education Lab Fund for the Improvement of Postsecondary Ed.	84.116			37-1161423			
Pass Thru from Western Illinois University Star Schools	84.203			37-0910458			
Pass Thru from University of Arkansas Rehabilitation Training-Continuing Education	84.264			69-0710428			
Pass Thru from Port Neches Goals 2000-State & Local Education Systematic Improvement Grants	84.276			74-6001932			
Pass Thru from THECB Eisenhower Professional Development State Grant:	84.281	781			27,198.24	21,124.80	
Pass Thru from University of Houston Charter Schools	84.282		730				21,145.32
Pass Thru from Allen ISD Technology Innovation Grants	84.303			74-6001932			
Pass Thru from Educ Service Center (Region XX) Technology Literacy Challenge Fund Grant:	84.318			74-1587461			
Pass Thru from Educ Service Center (Region X) Technology Literacy Challenge Fund Grant:	84.318			75-1249185			
Pass Thru from Educ Service Center (Region II) Technology Literacy Challenge Fund Grant:	84.318			74-1587916			
Pass Thru from Fabens ISD Technology Literacy Challenge Fund Grant:	84.318			74-6008299			
Pass Thru from Texas Education Agency Technology Literacy Challenge Fund Grant:	84.318	701			19,641.51	176,316.68	
Pass Thru from New Summerfield ISD Technology Literacy Challenge Fund Grant:	84.318			75-6002538			

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY # / UNIV #	TO STATE ENTITIES AMOUNT		
	6,493.24	6,493.24			6,493.24	6,493.24
	7,242.82	7,242.82			7,242.82	7,242.82
108,476.35		108,476.35			108,476.35	108,476.35
12,695.67		12,695.67			12,695.67	12,695.67
68,049.26		68,049.26			68,049.26	68,049.26
40,739.32		40,739.32			40,739.32	40,739.32
	144,888.36	144,888.36			144,888.36	144,888.36
	-909.13	-909.13			-909.13	-909.13
	162,872.96	162,872.96			162,872.96	162,872.96
	-492.54	-492.54			-492.54	-492.54
	451,096.51	451,096.51			451,096.51	451,096.51
	312,276.39	312,276.39			312,276.39	312,276.39
	373,567.85	373,567.85			373,567.85	373,567.85
	200,984.28	200,984.28			200,984.28	200,984.28
	674,003.52	674,003.52			674,003.52	674,003.52
	864,437.61	864,437.61			864,437.61	864,437.61
	120,775.24	120,775.24	721	120,775.24	0.00	120,775.24
		308,154.65			308,154.65	308,154.65
9,107.28		9,107.28			9,107.28	9,107.28
4,300.69		4,300.69			4,300.69	4,300.69
193,027.80		193,027.80			193,027.80	193,027.80
3,860.90		3,860.90			3,860.90	3,860.90
-0.50		-0.50			-0.50	-0.50
		48,323.04			48,323.04	48,323.04
		21,145.32			21,145.32	21,145.32
162,724.43		162,724.43			162,724.43	162,724.43
1,563.93		1,563.93			1,563.93	1,563.93
7.20		7.20			7.20	7.20
5,000.00		5,000.00			5,000.00	5,000.00
28,787.97		28,787.97			28,787.97	28,787.97
		195,958.19			195,958.19	195,958.19
7,942.26		7,942.26			7,942.26	7,942.26

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2001
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Pass Thru from McAllen ISD							
Technology Literacy Challenge Fund Grant	84.318			74-6001658			
Pass-Thru from Cal Allen ISD							
Technology Literacy Challenge Fund Grant	84.318			74-6000464			
Pass Thru from Austin ISD							
Technology Literacy Challenge Fund Grant	84.318			74-6000643			
Pass Thru from Educational Service Center (Region XIII)							
Technology Literacy Challenge Fund Grant	84.318			74-1590208			
Pass Thru from Crandall ISD							
Technology Literacy Challenge Fund Grant	84.318			75-6012258			
Pass Thru from Liberty Eylan ISD							
Technology Literacy Challenge Fund Grant	84.318			75-14241615			
Pass Thru from New Braunfels ISD							
Technology Literacy Challenge Fund Grant	84.318			74-6017811			
Pass Thru from Groesbeck ISD							
Technology Literacy Challenge Fund Grant	84.318			74-6010162			
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Administration on Aging							
Direct Program:							
ADMINISTRATION FOR CHILDREN & FAMILIES							
Pass Thru from Tx Dept. of Protective & Regulatory Services:							
Community-Based Family Resource & Support Grants	93.590		530		6,459.06	23,233.16	
Foster Care-Title IV-E	93.658		530		0.00	57,328.36	
Health Resources & Services Administration:							
Direct Program:							
Senior & Volunteers for Childhood Immunization	93.110						
UT Medical Branch-Galveston							
Area Health Education Centers	93.824		723				408,220.39
Pass Thru from Baylor College of Medicine							
Grants for Geriatric Education Centers	93.969			74-1613878			
CENTERS FOR DISEASE CONTROL							
Direct Program:							
Injury Prevention & Control Research	93.136						
Pass Thru from							
Texas Department of Health							
Immunization Grants	93.268		501		152,463.71	-6,558.19	
NATIONAL INSTITUTES OF HEALTH							
Direct Program:							
Academic Research Enhancement Award	93.390						
Arthritis, Musculoskeletal and Skin Disease Research	93.846						
Pass Thru from Bio Synthesis Inc.							
Cell Biology & Biophysics Research	93.821			75-2297171			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES							
Direct Program:							
Volunteers in Service to America	94.013						
Pass Thru from Texas Workforce Commission							
AmeriCorps	94.006		320		70,748.93	627.38	
TOTAL RESEARCH & DEVELOPMENT CLUSTER PROGRAMS					<u>507,940.96</u>	<u>348,797.33</u>	<u>429,365.71</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE					<u>818,589.52</u>	<u>413,392.53</u>	<u>429,365.71</u>

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES	
			AGY # / UNIV #	TO STATE ENTITIES AMOUNT			OTHER ENTITIES AMOUNT
1,685.61		1,685.61			1,685.61	1,685.61	
0.50		0.50			0.50	0.50	
94,738.97		94,738.97			94,738.97	94,738.97	
20,497.67		20,497.67			20,497.67	20,497.67	
3,685.58		3,685.58			3,685.58	3,685.58	
16,169.96		16,169.96			16,169.96	16,169.96	
3,924.43		3,924.43			3,924.43	3,924.43	
1,862.43		1,862.43			1,862.43	1,862.43	
		29,692.22			29,692.22	29,692.22	
		57,328.36			57,328.36	57,328.36	
	12,831.76	12,831.76			12,831.76	12,831.76	
		408,220.39			408,220.39	408,220.39	
12,322.38		12,322.38			12,322.38	12,322.38	
	207,730.16	207,730.16			207,730.16	207,730.16	
		145,905.52			145,905.52	145,905.52	
	2,048.08	2,048.08			2,048.08	2,048.08	
	55,758.47	55,758.47			55,758.47	55,758.47	
3,425.99		3,425.99			3,425.99	3,425.99	
	11,482.92	11,482.92			11,482.92	11,482.92	
		71,376.31			71,376.31	71,376.31	
<u>1,021,139.40</u>	<u>6,082,955.27</u>	<u>8,390,198.67</u>		<u>120,775.24</u>	<u>0.00</u>	<u>8,269,423.43</u>	<u>8,390,198.67</u>
<u>1,430,264.99</u>	<u>76,355,809.90</u>	<u>79,447,422.65</u>		<u>120,775.24</u>	<u>0.00</u>	<u>79,326,647.41</u>	<u>79,447,422.65</u>

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2001
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Note 1: Non-Monetary Assistance							
The "Donation of Federal Surplus Personal Property" is presented at 23.3% of the original federal acquisition cost of \$616.74. The surplus property is passed through from the General Services Commission (Agency 303). The federal grantor is the General Service Administration (GSA) and the federal CFDA number is 39.003. The estimated fair value at the date of receipt was \$95.20							
Note 2: Reconciliation							
Federal Revenues - per Exhibit C:							
Federal Grants and Contracts-Restricted						18,975,855.70	
Federal Grants and Contracts-Unrestricted (Indirect/Administrative Cost Recoveries)						1,147,002.78	
Federal Pass-Through Grants from other State Agencies					818,589.52		
Less Reconciling Items:							
Non-Monetary Programs					-143.70		
Difference Between Exh. C & Exh. B Revenue					413,392.53		
Total Federal Pass-Through Grants from Other State Agencies						1,231,838.35	
Total Federal Revenues per Exhibit C						<u>21,354,696.83</u>	
Reconciling Items							
Add:							
Pass Through to State Entities						120,775.24	
Pass Through to Other Entities						0.00	
Non-Monetary Assistance:							
Donation of Federal Surplus Property						143.70	
Interest Subsidy HUD Grant						84,004.00	
Interest Subsidy Dept of Education Grant						75,782.00	
New Loans Processed:							
Federal Family Education Loan Program						57,612,034.88	
Federal Perkins Loan Program						199,986.00	
Total Pass-Through & Expenditures Per Federal Schedule						<u><u>79,447,422.65</u></u>	

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO			EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT	OTHER ENTITIES AMOUNT		

Note 3: Student Loans Processed & Administrative Costs Recovered

Federal Grantor/ CFDA Number/ Program Name	New Loans Processed	Admin Costs Recovered	Total Loans Processed & Admin Costs Recovered	Ending Balance of Previous Years' Loans
<i>Department of Education</i>				
84.032 Fed Fam Ed Loan Prg	57,612,034.88	0.00	57,612,034.88	0.00
84.038 Federal Perkins Loan	199,986.00	0.00	199,986.00	1,991,051.77
<i>Total Dept of Education</i>	<u>57,812,020.88</u>	<u>0.00</u>	<u>57,812,020.88</u>	<u>1,991,051.77</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