

FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

NORVAL F. POHL, President

For the year ended August 31, 2002

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November 20, 2002

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

Lady and Gentlemen:

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

Due to the significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with GAAP. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Ginny Anderson at (940) 565-3231. Marsha Pettit may be contacted at (940) 565-3231 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Phillip C. Diebel
Vice President for Finance & Business Affairs

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UNIVERSITY OF NORTH TEXAS

ORGANIZATIONAL DATA

August 31, 2002

BOARD OF REGENTS

Marjorie Craft	(Term expires 5-22-07).....	DeSoto
Burle Pettit	(Term expires 5-22-07).....	Lubbock
John Robert "Bobby" Ray	(Term expires 5-22-07).....	Plano
George W. Pepper.....	(Term expires 5-22-03).....	Fort Worth
Gayle Strange.....	(Term expires 5-22-03).....	Denton
Robert A. Nickell.....	(Term expires 5-22-03).....	Irving
Charles Beatty	(Term expires 5-22-05).....	Dallas
C. Dan Smith	(Term expires 5-22-05).....	Plano
Tom Lazo, Sr.	(Term expires 5-22-05).....	Dallas

OFFICERS OF THE BOARD

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

ADMINISTRATIVE OFFICERS

Norval F. Pohl.....	President
Phillip C. Diebel.....	V.P. Finance & Business Affairs
Virginia E. Anderson.....	Assoc. V.P. Finance & Business Affairs

Unaudited

UNIVERSITY OF NORTH TEXAS (752)

Statement of Net Assets

August 31, 2002

	Total
ASSETS	
Current Assets	
Cash and Cash Equivalents	
Cash on Hand	\$ 57,333.08
Cash in Bank	(2,070,743.26)
Cash in State Treasury	12,260,000.07
Reimbursement Due From Treasury	695,035.05
Cash Equivalents	69,266,453.25
Restricted Cash and Cash Equivalents	
Cash on Hand	20,086.74
Cash in Bank	(177,389.69)
Cash in State Treasury	-
Cash Equivalents	27,786,410.96
Short-term Investments	-
Legislative Appropriations	14,423,191.65
Net Receivables:	
Intergovernmental Receivable:	
Federal Receivables	3,471,580.20
Other Intergovernmental Receivable:	2,507,804.37
Interest and Dividends	1,504,850.95
Accounts Receivable	20,330,155.85
Gifts Receivable	2,943,792.22
Other Receivables	332,529.38
Due From Other Agencies	686,334.99
Due From Other Components	72,431.54
Consumable Inventories	3,017,835.33
Merchandise Inventories	438,085.26
Loans and Contracts	1,413,172.43
Other Current Assets	150,523.39
Total Current Assets	159,129,473.76
Non-Current Assets:	
Restricted:	
Cash and Cash Equivalents	
Cash in Bank	-
Cash in State Treasury	-
Cash Equivalents	607,940.12
Investments	36,725,301.49
Loans and Contracts	1,372,877.69
Investments	65,012,629.35
Gift Receivables	1,110,600.73
Capital Assets, non-depreciable	
Land and Land Improvements	28,658,387.03
Construction in Progress	15,402,913.93
Other Capital Assets	56,540,124.74
Capital Assets, net of accumulated depreciation *	
Buildings and Building Improvements	87,679,016.64
Facilities and Other Improvement	2,372,250.64
Infrastructure	1,794,129.01
Furniture and Equipment	15,664,641.04
Vehicles, Boats and Aircraft	1,390,503.18
Other Capital Assets	13,895.53
Other Non-current Assets	439,632.97
Total Non-Current Assets	314,784,844.09
Total Assets	\$ 473,914,317.85

	<u>Total</u>
LIABILITIES	
Current Liabilities	
Payables:	
Accounts Payable	\$ 2,672,246.83
Payroll Payable	13,484,521.52
Other Payables	1,394,259.86
Due to Other Agencies	1,051,728.68
Due to Other Components	186,827.66
Deferred Revenues	27,619,597.81
Employees Compensable Leave	283,970.71
Capital Lease Obligations	73,111.63
Notes and Loans Payable	-
Revenue Bonds Payable	6,010,000.00
Funds Held for Others	29,177,704.46
Other Current Liabilities	-
Total Current Liabilities	<u>81,953,969.16</u>
Non-Current Liabilities	
Employee's Compensable Leave	4,599,965.04
Funds Held for Others	-
Capital Lease Obligations	126,153.18
Notes and Loans Payable	-
Revenue Bonds Payable	111,118,554.01
Other Non-Current Liabilities	42,002.00
Total Non-Current Liabilities	<u>115,886,674.23</u>
Total Liabilities	<u>197,840,643.39</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	143,580,406.88
Restricted for:	
Debt Retirement	4,977,351.46
Other Restricted	23,590,205.92
Nonexpendable	
Permanent Endowments	4,145,541.59
Expendable	
Quasi-Endowment Restricted	1,693,248.97
Other Expendable	-
Unrestricted	98,086,919.64
Total Net Assets	<u>276,073,674.46</u>
Total Liabilities and Net Assets	<u>\$ 473,914,317.85</u>

* Detail of Capital Assets shown in Note 2, Notes to the Financial Statements

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Statement of Revenues, Expenses, and
Changes in Net Assets
For the Fiscal Year Ended August 31, 2002

	Total
OPERATING REVENUES	
Sales of Goods and Services:	
Net Tuition and Fees	\$ 96,983,929.18
Net Professional Fees	-
Net Auxiliary Enterprises	25,746,939.69
Net Other	10,052,567.01
Federal Revenue - Operating	25,551,374.57
Federal Pass Through Revenue	1,326,438.70
State Grant Revenue	2,048,878.88
State Grant Pass Through Revenue	5,000,724.93
Other Grants and Contracts - Operating	3,654,440.62
Other Operating Revenues	130,479.36
Total Operating Revenues	170,495,772.94
OPERATING EXPENSES *	
Instruction	124,646,242.85
Research	16,184,801.76
Public Service	5,755,515.94
Academic Support	29,920,703.30
Student Services	28,848,732.88
Institutional Support	18,499,424.46
Operations and Maintenance of Plant	18,842,439.43
Scholarships and Fellowships	25,157,093.39
Auxiliary Enterprises	27,549,347.40
Depreciation	8,546,601.79
Total Operating Expenses	303,950,903.20
Operating Income (Loss)	(133,455,130.26)
NONOPERATING REVENUES (EXPENSES)	
Legislative Appropriations (GR)	91,940,725.00
Additional Appropriations (GR)	22,499,378.77
State Grant Pass Through Revenue	3,370,700.74
Investment Income	7,521,756.69
Net Increase (Decrease) in Fair Value of Investments	(29,877.32)
Loan Premium/Fees on Securities Lending	-
Investing Activities Expense	-
Interest Expense and Fiscal Charges	(4,131,167.59)
Borrower Rebates and Agent Fees	-
Gain (Loss) on Sale/Disposal of Capital Assets	(1,092,063.36)
Settlement of Claims	-
Gifts	5,496,109.98
Other Nonoperating Revenues	1,068,668.75

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

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

UNIVERSITY OF NORTH TEXAS (752)
Note 1: Matrix of Operating Expenses Reported by Function
August 31, 2002

Operating Expenses	Instruction	Research	Public Service	Academic Support
Cost of Goods Sold	\$ -	\$ -	\$ 22.00	\$ -
Salaries and Wages	84,635,927.09	7,783,313.09	2,847,333.99	17,548,762.77
Payroll Related Costs	18,776,034.82	1,726,687.03	631,666.05	3,893,100.63
Professional Fees and Services	865,343.70	280,376.30	97,706.07	363,907.89
Federal Pass-through Expenses		142,198.76		
State Pass-through Expenses				
Travel	1,357,859.67	439,954.28	153,316.11	571,028.42
Materials and Supplies	5,029,055.66	1,629,442.72	567,831.30	2,114,897.27
Communications and Utilities	541,749.83	175,530.04	61,169.04	227,825.13
Repairs and Maintenance	421,140.68	136,451.98	47,551.05	177,104.68
Rentals and Leases	2,252,030.47	382,245.44	133,205.62	496,126.58
Printing and Reproduction	513,607.97	166,411.91	57,991.54	215,990.47
Depreciation				
Bad Debt Expense				
Interest				
Scholarships				
Other Operating Expenses	10,253,492.95	3,322,190.21	1,157,723.17	4,311,959.48
Total Operating Expenses	\$ 124,646,242.85	\$ 16,184,801.76	\$ 5,755,515.94	\$ 29,920,703.30

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

Unaudited

UNIVERSITY OF NORTH TEXAS (752)

Statement of Cash Flows

For the Fiscal Year Ended August 31, 2002

CASH FLOWS FROM OPERATING ACTIVITIES

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

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

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

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Proceeds from State Appropriations - HEAF	18,021,033.00
Proceeds from Disposal of Capital Assets	19,145.52
Proceeds from Debt Issuance	71,213,721.35
Proceeds from Capital Contributions	107,045.35
Payments for Additions to Fixed Assets	(48,439,358.42)
Payments of Principal on Debt Issuance	(4,300,844.26)
Payments of Interest on Debt Issuance	(3,027,003.28)
Payments of Other Costs of Debt Issuance	(814,625.82)
Net Cash Provided (Used) From Capital and Related Financing Activities	<u>32,779,113.44</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from Sale of Investments	31,017,919.92
Proceeds from Interest and Investment Income	7,318,716.18
Proceeds from Principal Payments on Loans	-
Payments to Acquire Investments	(19,308,066.67)
Net Cash Provided (Used) by Investing Activities	<u>19,028,569.43</u>

Net Increase (Decrease)/ in Cash and Cash Equivalents	54,651,245.20
Cash and Cash Equivalents --September 1, 2001	68,217,072.77
Restatements to Beginning Cash and Cash Equivalents	0.00
Cash and Cash Equivalents --August 31, 2002	<u>\$ 122,868,317.97</u>

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

Unaudited

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

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
U.S. Department of Agriculture					
Direct Programs:				\$ -	\$ -
Forestry Incentives Program	10.064				
Pass Through From:					
Texas Department of Human Services					
Summer Food Services Program for Children	10.559		324	832.96	
Total Department of Agriculture				832.96	-
Department of Housing & Urban Development					
Direct Programs:					
Office of Policy Development & Research					
Interest Subsidy for College Housing					
Debt Service Grant	14.000	CH TEX 293			-
Total Department of Housing & Urban Development				-	-
Department of Justice					
Direct Programs:					
Office of Justice Programs					
Bulletproof Vest Partnership Program	16.607				
Office of Community-Oriented Policing Services					
Troops to COPS	16.711				
Total Department of Justice				-	-
National Foundation on the Arts & Humanities					
Direct Programs:					
Institute of Museum and Library Services					
National Leadership Grants	45.312				
Total National Foundation on the Arts & Humanities				-	-
National Science Foundation					
Pass Through From:					
Collin County Community College District					
Engineering Grants	47.041	75-2037156			25,919.29
Mathematical Science Research					
Mathematical and Physical Sciences	47.049	94-2650833			18,868.95
Total National Science Foundation				-	44,788.24
Department of Veteran's Affairs					
Pass Through From:					
Datatrac Information Service					
Contract: Cybersecurity Program Support	64.000	31-0721568			105,967.92
Total Department of Veteran's Affairs				-	105,967.92
Federal Emergency Management Agency					
Direct Programs:					
First Responder Counter-Terrorism Training					
Assistance	83.547				
Total Federal Emergency Management Agency				-	-
Department of Education					
Direct Programs:					
TRIO-Student Support Services	84.042				
TRIO-Talent Search	84.044				
TRIO-Upward Bound	84.047				
Rehabilitation Long-Term Training	84.129				
Fund for the Improvement of Education	84.215				
TRIO: McNair Post-Baccalaureate Achievement	84.217				
Rehabilitation Training: Continuing Education	84.264				
Special Education-Personnel preparation to Improve					
Services and Results for Children with Disabilities	84.325				
Gaining Early Awareness and Readiness for					
Undergraduate Programs	84.334				

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

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

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

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Research and Development Cluster:					
U.S. Department of Agriculture					
Direct Programs:					
Grants for Agriculture Research-Competitive Research Grants	10.206				
Pass Through From:					
Texas Department of Human Services Summer Food Service Program for Children	10.559		324	11,311.25	
U.S. Department of Commerce					
Direct Programs:					
National Institute for Standards & Technology Measurement & Engineering Res & Stds	11.609				
Pass Through From:					
Zyvez Corporation	11.612	75-2704601			17,100.44
U.S. Department of Defense					
Direct Programs:					
Collaborative Research and Development	12.114				
Basic & Applied Scientific Research	12.300				
Basic Scientific Research	12.431				
Mathematical Sciences Grants Program	12.901				
Research and Technology Development	12.910				
Pass Through From:					
Wendy Lopez & Associates Collaborative Research and Development Southern University	12.114	75-2249945			7,311.00
Basic and Applied Scientific Research	12.300	32-2722901			10,815.04
U.S. Department of Housing & Urban Development					
Office of Policy Development & Research					
Direct Programs:					
Community Outreach Partnership Center Program	14.511				
Community Planning and Development					
Pass Through From:					
City of Dallas Community Development Block Grants/ State's Program	14.228	75-6000508			1,181.45
U.S. Department of Interior					
Bureau of Land Management					
Direct Programs:					
Historic Preservation Fund Grants-In-Aid	15.904				
Pass Through From:					
Northern Arizona University Cooperative Inspection Agreements with States and Tribes	15.222	86-6004791			7,832.02
Fish and Wildlife Service					
Pass Through From:					
Arkansas Game & Fish Commission Fish & Wildlife Management Assistance Texas Agricultural Experiment Station Assistance to State Water Resources Research Institute	15.608	71-6006567			3,464.85
	15.805		556	4,571.65	
U.S. Department of Justice					
Office of Justice Programs					
Direct Programs:					
Criminal Justice Research & Development: Graduate Research Fellowships	16.562				
U.S. Department of Labor					
Pass Through From:					
Tarrant County Workforce Development Board WIA Adult Program	17.258	75-2681216			8,622.92
U.S. Department of State					
Bureau of Educational and Cultural Affairs					
Direct Programs:					
Professional Development-Teacher Training	19.419				
Federal Mediation and Conciliation					
Direct Programs:					
Labor Mediation and Conciliation	34.001				

Direct Program Amount	Total PT From & Direct Program	Pass Through To			Expenditures Amount	Total PT To & Expenditures
		Agy./ Univ. #	State Agy. Univ. Amount	Non-State Entities Amount		
146,626.99	146,626.99				146,626.99	146,626.99
	11,311.25				11,311.25	11,311.25
493.56	493.56				493.56	493.56
	17,100.44				17,100.44	17,100.44
571,614.64	571,614.64				571,614.64	571,614.64
41,731.16	41,731.16				41,731.16	41,731.16
651,780.53	651,780.53				651,780.53	651,780.53
12,665.90	12,665.90				12,665.90	12,665.90
704,877.03	704,877.03				704,877.03	704,877.03
	7,311.00				7,311.00	7,311.00
	10,815.04				10,815.04	10,815.04
9.37	9.37				9.37	9.37
	1,181.45				1,181.45	1,181.45
1,690.69	1,690.69				1,690.69	1,690.69
	7,832.02				7,832.02	7,832.02
	3,464.85				3,464.85	3,464.85
	4,571.65				4,571.65	4,571.65
144,925.00	144,925.00				144,925.00	144,925.00
	8,622.92				8,622.92	8,622.92
285,429.54	285,429.54				285,429.54	285,429.54
59,559.22	59,559.22				59,559.22	59,559.22

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
National Aeronautics & Space Administration					
Direct Programs:					
Aerospace Education Services Program	43.001				
Pass Through From:					
California Institute/Technology					
Contract: Measurement of Isotopic Composition of Iron Oxides	43.000	32-2682089			4,960.12
National Foundation on the Arts & the Humanities					
Direct Programs:					
National Endowment for the Humanities					
Promotion of the Humanities: Fellowships and Stipends	45.160				
Office of Museum Services					
Institute of Museum & Library Services	45.301				
National Science Foundation					
Direct Programs:					
Engineering Grants	47.041				
Mathematical and Physical Sciences	47.049				
Geosciences	47.050				
Computer & Information Science & Engineering	47.070				
Biological Sciences	47.074				
Social, Behavioral, & Economic Sciences	47.075				
Education and Human Resources	47.076				
Pass Through From:					
University of Alaska					
Biological Sciences	47.074	92-60000147			4,270.48
Washington University					
Computer and Information Science and Engineering	47.070	43-0653611			45,550.71
University of Puerto Rico					
Biological Sciences	47.074	66-0433760			27,976.97
US Civilian Research and Development					
Social, Behavioral, and Economic Sciences	47.075	54-1773406			2,984.50
Environmental Protection Agency					
Direct Programs:					
Office of Administration					
Surveys, Studies, Investigations & Special Purpose	66.606				
Office of Grants and Debarment					
Training and Fellowships for the Environmental Protection Agency	66.607				
Office of Prevention, Pesticides, and Toxic Substances					
Environmental Justice through Pollution Prevention Grants	66.711				
Pass Through From:					
Parsons Engineering					
Water Quality Cooperative Agreements	66.463	95-3047593			6,781.48
IT Corporation					
Great Lakes Program	66.469	94-1259053			1,155.64
City of Denton					
Environmental Protection Consolidated Research	66.500	75-6000514			40,761.21
University of Dayton Research Institute					
Pollution Prevention Grants Program	66.708	31-0536715			41,963.86
U.S. Department of Energy					
Direct Programs:					
Office of Energy Efficiency & Renewable Energy					
State Energy Program	81.041				
Office of Science					
Office of Science Financial Assistance Program	81.049				
U.S. Department of Education					
Direct Programs:					
Office of Special Education & Rehabilitative Services					
Special Education: Grants to States	84.027				
Rehabilitation Long-Term Training	84.129				
Rehabilitation Training: Continuing Education	84.264				
Special Education: Personnel Preparation to Improve Services & Results for Children with Disabilities	84.325				
Office of Assistant Secretary for Postsecondary					

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

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Education					
TRIO: Talent Search	84.044				
Business and International Education Projects	84.153				
TRIO: McNair Post-Baccalaureate Achievement	84.217				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334				
Preparing Tomorrow's Teachers to Use Technology	84.342				
Pass Through From:					
Texas Education Agency					
Vocational Education-Basic Grants to States	84.048		701	1,351.79	
Western Illinois University					
Star Schools	84.203	37-0910458			402,245.23
University of Arkansas					
Rehabilitation Training-Continuing Education	84.264	69-0710428			0.73
Port Neches					
Goals 2000-State & Local Education Systematic Improvement Grants	84.276	74-6001932			0.50
University of Texas at Austin					
Goals 2000-State & Local Education Systematic Improvement Grants	84.276		721	20,238.69	
Allen ISD					
Technology Innovation Grants	84.303	74-6001932			209,937.80
Denton ISD					
Technology Literacy Challenge Fund Grants	84.318	75-6001316			14,912.16
Educational Service Center (Region IX)					
Technology Literacy Challenge Fund Grants	84.318	75-1246742			6,003.97
Educational Service Center (Region XX)					
Technology Literacy Challenge Fund Grants	84.318	74-1587461			5,778.96
Educational Service Center (Region I)					
Technology Literacy Challenge Fund Grants	84.318	74-1588186			15,100.10
Educational Service Center (Region XIV)					
Technology Literacy Challenge Fund Grants	84.318	75-1247834			8,520.00
Educational Service Center (Region VIII)					
Technology Literacy Challenge Fund Grants	84.318	75-1246741			17,410.86
Texas Education Agency					
Technology Literacy Challenge Fund Grants	84.318		701	187,300.68	
McAllen ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6001658			10,597.03
Coolidge ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6005634			12,732.98
Educational Service Center (Region XIII)					
Technology Literacy Challenge Fund Grants	84.318	74-1590208			12,347.28
Crandall ISD					
Technology Literacy Challenge Fund Grants	84.318	75-6012258			564.42
Liberty Eylan ISD					
Technology Literacy Challenge Fund Grants	84.318	75-1424165			66.35
New Braunfels ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6017811			325.57
Groesbeck ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6010162			1,321.40
Cal Allen ISD					
Technology Literacy Challenge Fund Grants	84.318	74-6000464			(0.50)
University of Texas at San Antonio					
Preparing Tomorrow's Teachers to Use Technology	84.342		743	12,049.05	
University of Texas at Austin					
Preparing Tomorrow's Teachers to Use Technology	84.342		721	14,793.73	
Pass Through To:					
University of Texas at Austin					
Preparing Tomorrow's Teachers to Use Technology	84.342				
U.S. Department of Health & Human Services					
Direct Programs:					
Centers for Disease Control and Prevention					
Injury Prevention and Control Research and State and Community Based Programs	93.136				
Research and Training in Complementary and Alternative Medicine	93.213				

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

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

Note 1: Nonmonetary Assistance
Not Applicable

Note 2: Reconciliation

Federal Revenues - per Statement of Revenues, Expenses, and Changes in Net Assets					
Federal Grants and Contracts					25,551,374.57
Federal Pass-Through Grants from Other State Agencies/Universities				1,326,438.70	
Less Reconciling Items:					
Non-Monetary Programs				-	
Total Federal Pass-Through Grants from other State Agencies					<u>1,326,438.70</u>
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Assets					<u>26,877,813.27</u>
Reconciling Items:					
Federal Grants and Contracts (Indirect/Administrative Cost Recoveries)					1,635,252.45
Pass Through to State Entities					142,198.76
Pass Through to Other Entities					-
Non-Monetary Assistance:					-
Interest Subsidy HUD Grant					84,004.00
New Loans Processed:					
Federal Family Education Loan Program					62,846,393.96
Federal Perkins Loan Program					<u>129,711.00</u>
Total Pass-Through and Expenditures Per Federal Schedule					<u><u>91,715,373.44</u></u>

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

Note 3: Student Loans Processed & Administrative Costs Recovered

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

Note 4: PVE Funds
Not Applicable

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

Note 6: Unemployment Insurance
Not Applicable

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

Unaudited

UNIVERSITY OF NORTH TEXAS (752)

**Schedule 1B - Schedule of State Grant Pass Throughs From/To State Agencies
For the Fiscal Year Ended August 31, 2002**

Pass Through From:

TX Infrastructure Board (Agy. # 367)	\$ -
HE3 Technology Advancement Grant	723,126.94
TIF University Libraries	595,653.18
TX Computer-Based Testing	178,952.63
TIF Intel Teach to the Future in Texas	542,082.64
Senior Technology Applications Academy	753,320.33
Needs Assessment: Study of TX Academic, Public & School	107,247.45
Texas Department of Health (Agy. # 501)	
BCH/GEA-Core	48,383.68
Bureau of Children's Health	460.00
TX Education Agency (Agy. #701)	-
Texas Academy of Math and Science	341,595.60
THECB (Agy. # 781) - Developmental Education	55,363.00
THECB (Agy., # 781) - 5th Year Accounting	16,480.00
THECB (Agy., # 781) - Adv. Research Program	
Physics of Kinetic Confinement	16,447.00
Mujeras sanas: Virtual Bridges for the 21st Century	100,000.00
Synchronization Protocols for Wireless Multimedia Systems	98,400.00
Galaxy Evolution Templates	83,928.00
Three-Dimensional Electric Confinement of a Thermal Ion Plasma	40,000.00
Adjustment of prior years' allocation	2,392.62
THECB (Agy. # 781) - Adv. Technology Program	
Integration of Molecular Electronics with Scaled Silicon CMOS	199,666.00
Metal Gate Electrodes for High-K Dielectric Stacks	180,392.00
The Development of Nanostructured Hydrogels for Controlled Delivery of	
Bioactive Compounds	134,303.00
Self-assembled Silicide Nanostructures for Integrated Optoelectronics	239,000.00
Developing a New Ruthenium-based Diffusion Arier for Copper Interconnects	264,890.00
Single Event Upset in Integrated Circuits	200,000.00
Adjustment of prior years' allocation	(11,712.89)
THECB (Agy. # 781) - TX College Work Study	57,385.74
CB-Texas Grants	3,145,062.00
THECB (Agy. # 781) - Nursing & Allied Health	
A Texas Middle School Smoking Prevention and Cessation Program	55,132.00
A Texas Middle School Smoking Prevention and Cessation Program:	
A Continuation	51,706.50
Participating and Training in Health	55,358.25
THECB (Agy. # 781) - General Academic Enrollment Growth	96,410.00

Total Pass Through From Other Agencies

\$ 8,371,425.67

Unaudited

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

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

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Unaudited

UNIVERSITY OF NORTH TEXAS (752)
 Schedule 2B - Changes in Bonded Indebtedness
 For the Fiscal Year Ended August 31, 2002

Description of Issue	Bonds Outstanding 09/01/01	Bonds Issued	Bonds Matured or Retired	Bonds Refunded or Extinguished	Bonds Outstanding 08/31/02	Amounts Due Within One Year
Cons Univ Rev Ref & Imp Bonds, Ser '85 (B)	\$ 3,549,015.52	\$ 289,538.49	\$ 1,980,000.00	\$ -	\$ 1,858,554.01	\$ 1,975,000.00
Cons Univ Rev Bonds, Ser '94	7,745,000.00	-	425,000.00	-	7,320,000.00	445,000.00
Cons Univ Rev Bonds, Ser '96	11,495,000.00	-	575,000.00	-	10,920,000.00	605,000.00
Cons Univ Rev Ref Bonds, Ser '97	4,385,000.00	-	75,000.00	-	4,310,000.00	80,000.00
Revenue Financing Sys Bonds, Ser '97	2,840,000.00	-	415,000.00	-	2,425,000.00	440,000.00
Revenue Financing Sys Bonds, Ser '99	20,840,000.00	-	745,000.00	-	20,095,000.00	775,000.00
Revenue Financing Sys Bonds, Ser '01	-	33,860,000.00	-	-	33,860,000.00	-
Revenue Financing Sys Bonds, Ser '02	-	36,340,000.00	-	-	36,340,000.00	1,690,000.00
Total	<u>\$ 50,854,015.52</u>	<u>\$ 70,489,538.49</u>	<u>\$ 4,215,000.00</u>	<u>\$ -</u>	<u>\$ 117,128,554.01</u>	<u>\$ 6,010,000.00</u>

*

Footnotes:

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

Bonds Payable per Statement of Net Assets

\$ 117,128,554.01

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 2C - Debt Service Requirements
For the Fiscal Year Ended August 31, 2002

<u>Description of Issue</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Revenue Bonds				
Cons Univ Rev Ref & Imp Bonds, Ser '85(B)				
Principal	\$ 1,975,000.00	\$ -	\$ -	\$ -
Interest	-	-	-	-
Cons Univ Rev Bonds, Ser '94				
Principal	445,000.00	470,000.00	495,000.00	525,000.00
Interest	353,430.00	322,280.00	289,380.00	266,610.00
Cons Univ Rev Bonds, Ser '96				
Principal	605,000.00	640,000.00	670,000.00	705,000.00
Interest	527,140.00	501,125.00	472,965.00	442,815.00
Cons Univ Rev Ref Bonds, Ser '97				
Principal	80,000.00	2,090,000.00	2,140,000.00	-
Interest	206,825.00	203,065.00	103,790.00	-
Revenue Financing Sys Bonds, Ser '97				
Principal	440,000.00	460,000.00	485,000.00	510,000.00
Interest	117,792.50	91,392.50	70,692.50	48,625.00
Revenue Financing Sys Bonds, Ser '99				
Principal	775,000.00	815,000.00	850,000.00	890,000.00
Interest	1,041,118.76	1,006,243.76	968,550.02	928,175.02
Revenue Financing Sys Bonds, Ser '01				
Principal	-	700,000.00	425,000.00	575,000.00
Interest	1,733,525.00	1,733,525.00	1,705,525.00	1,688,525.00
Revenue Financing Sys Bonds, Ser '02				
Principal	1,690,000.00	1,290,000.00	1,310,000.00	1,360,000.00
Interest	1,078,230.00	1,494,400.00	1,468,600.00	1,419,475.00
Total	11,068,061.26	11,817,031.26	11,454,502.52	9,359,225.02
Less Interest	5,058,061.26	5,352,031.26	5,079,502.52	4,794,225.02
Total Principal	<u>\$ 6,010,000.00</u>	<u>\$ 6,465,000.00</u>	<u>\$ 6,375,000.00</u>	<u>\$ 4,565,000.00</u>

<u>2007</u>	<u>2008-12</u>	<u>2013-17</u>	<u>2018-22</u>	<u>2023-27</u>	<u>Total Requirements</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,975,000.00
-	-	-	-	-	-
555,000.00	3,260,000.00	1,570,000.00	-	-	7,320,000.00
241,935.00	774,215.00	95,000.00	-	-	2,342,850.00
745,000.00	4,340,000.00	3,215,000.00	-	-	10,920,000.00
410,385.00	1,474,300.00	327,250.00	-	-	4,155,980.00
-	-	-	-	-	4,310,000.00
-	-	-	-	-	513,680.00
530,000.00	-	-	-	-	2,425,000.00
24,910.00	-	-	-	-	353,412.50
930,000.00	5,430,000.00	7,035,000.00	3,370,000.00	-	20,095,000.00
885,900.02	3,664,368.84	2,054,075.06	272,662.50	-	10,821,093.98
740,000.00	5,805,000.00	8,765,000.00	11,425,000.00	5,425,000.00	33,860,000.00
1,665,525.00	7,661,625.00	5,816,200.00	3,160,175.00	410,250.00	25,574,875.00
1,400,000.00	7,750,000.00	9,480,000.00	12,060,000.00	-	36,340,000.00
1,378,675.00	6,157,643.80	4,420,231.30	1,846,506.28	-	19,263,761.38
9,507,330.02	46,317,152.64	42,777,756.36	32,134,343.78	5,835,250.00	180,270,652.86
4,607,330.02	19,732,152.64	12,712,756.36	5,279,343.78	410,250.00	63,025,652.86
<u>\$ 4,900,000.00</u>	<u>\$ 26,585,000.00</u>	<u>\$ 30,065,000.00</u>	<u>\$ 26,855,000.00</u>	<u>\$ 5,425,000.00</u>	<u>\$ 117,245,000.00</u>

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
 Schedule 2D - Analysis of Funds Available for Debt Service
 For the Fiscal Year Ended August 31, 2002

Description of Issue	Pledged and Other Sources and Related Expenditures for FY 2002							
	Operating Revenues	Interest Earned on Investments	Other Pledged Revenues	a Total Pledged Sources	b Other Sources	c Operating Expenses & Expenditures	d Capital Outlay	(a+b-c-d) Net Available for Debt Service
Cons Univ Rev Ref & Imp Bonds, Ser '85(B), Cons Univ Rev Bonds, Ser '94 & '96 & Cons Univ Rev Ref Bonds, Ser '97	26,738,369.85	3,163,512.41	29,424,046.14	59,325,928.40	1,945,445.00	23,803,744.55	200,144.50	37,267,484.35
Rev Fin Sys Bonds, Ser '97, '99, '01, & '02	-	87,243.92	32,630,434.20	32,717,678.12	1,574,822.50	806,108.46	-	33,486,392.16
Total	<u>\$26,738,369.85</u>	<u>\$ 3,250,756.33</u>	<u>\$62,054,480.34</u>	<u>\$92,043,606.52</u>	<u>\$ 3,520,267.50</u>	<u>\$24,609,853.01</u>	<u>\$ 200,144.50</u>	<u>\$ 70,753,876.51</u>

Description of Issue	Debt Service		Refunded or Extinguished	Interest and Sinking Fund		Reserve Fund	
	Principal	Interest		Minimum	Actual	Minimum	Actual
Cons Univ Rev Ref & Imp Bonds, Ser '85, Cons Univ Rev Bonds, Ser '94 & '96 & Cons Univ Rev Ref Bonds, Ser '97	3,055,000.00	1,154,520.00	-	N/A	N/A	2,425,962.31	2,425,962.31
Rev Fin Sys Bonds, Ser '97, '99, '01, & '02	1,160,000.00	1,856,367.78	-	N/A	N/A	N/A	N/A
Total	<u>\$ 4,215,000.00</u>	<u>\$ 3,010,887.78</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,425,962.31</u>	<u>\$ 2,425,962.31</u>

Unaudited

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

<u>Description of Issue</u>	<u>Year Refunded</u>	<u>Par Value Outstanding</u>
Student General Fee Building Bonds, Series 1973	1985	\$ 1,995,000.00
Combined Fee Revenue Refunding Bonds, Series 1978	1985	4,510,000.00
Consolidated University Revenue Refunding Bonds, Series 1987	1997	4,315,000.00
		<hr/>
		<u>\$ 10,820,000.00</u>

Unaudited

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

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

Unaudited

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

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