

**COMBINED FINANCIAL REPORT**

**of the**

**UNIVERSITY OF NORTH TEXAS  
SYSTEM**

**DENTON, TEXAS**

**Alfred F. Hurley, Chancellor**

**For the year ended August 31, 2002**

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# **UNIVERSITY OF NORTH TEXAS SYSTEM**

## **ORGANIZATIONAL DATA**

### **BOARD OF REGENTS**

### **OFFICERS OF THE BOARD**

### **ADMINISTRATIVE OFFICERS**

# UNIVERSITY OF NORTH TEXAS SYSTEM

## Management's Discussion and Analysis For the Year Ended August 31, 2018

financial statements and note disclosures. Since this is a transition reporting format, the System has elected not to include prior year comparative data in this report. T182

purchase of capital assets is reflected in the value of capital assets, including those purchased and now reported as depreciation on the Statement of Net Assets. For the year ended August 31, 2018, the depreciation for prior fiscal years is reflected as a restatement to year depreciation.

purpose of a future building site for the Center once it becomes an established freestanding university. The private developers who owned the 57 adjoining acres to the property also donated this land to the System Center for campus development. Under current rules, the new university that will be called UNT at Dallas cannot be launched until enrollment equals 2,500 full-time equivalent students.

- During the current fiscal year, the University successfully concluded the first phase of its capital campaign exceeding the \$150 million fundraising goal almost two years ahead of schedule. The University raised from current contributions and deferred gifts, \$154.7 million for scholarship endowments, endowed chairs and professorships, and funding for centers and institutes. Approximately \$12 million in contributions and non-cash capita

The System's total reported assets decreased \$187.4 million during the fiscal year. This significant change in assets was a combination of three factors. Compliance with the GASB Statement No. 35 requirement resulted in the System reporting capital assets reduced by accumulated depreciation totaling \$267.8 million. Approximately \$53 million of the System's capital assets were written off as an adjustment for the increase in statewide capitalization threshold levels. The most significant capitalization threshold change was in the category of furniture and equipment.



<b>Statement of Revenues, Expenses and Changes in Net Assets</b>	
(\$ in millions)	
	<u><b>2002</b></u>
Operating Revenues	\$223.2
Operating Expenses	<u>417.4</u>
<b>Operating Income (Loss)</b>	<u><b>(194.2)</b></u>
Nonoperating Revenues (Expenses)	<u>177.5</u>
Income (Loss) before Other Revenues, Expenses, Gains, Gains, Losses and	( 16.7)
Other Revenues, Expenses, Gains, Losses And Transfers	<u>30.2</u>
<b>Change in Net Assets</b>	<u><b>13.5</b></u>
Net Assets, Beginning of Year	674.7
Restatements for Depreciation/Capitalization Threshold Changes	<u>(312.1)</u>
Restated Net Assets, Beginning of Year	<u>362.6</u>
<b>Net Assets, End of Year</b>	<u><b>376.1</b></u>

The System's significant operating loss reported for the fiscal year on this statement is reflective of the GASB Statement No. 35 reporting changes requiring revenue from legislative appropriations to be reported as nonoperating revenue but the expenditure of these funds must be reported as operating expenses. Legislative appropriations totaled \$133.9 million and additional appropriated revenue for state-paid fringe benefits totaled \$30.2 million. Also the System's Higher Education Assistance Fund (HEAF) annual revenue totaling \$21.7 million that is constitu

Approxim

**Statement of Cash Flows**

dormitory at the University. There were no changes in bond credit ratings during fiscal year 2002 or debt limitations that may affect future financing for the System. More detailed information regarding the System's bonded indebtedness is provided in Note 14

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	<u>Total</u>
Capital Assets, net of accumulated depreciation *	
Buildings and Building Improvements	122,909,861.99
Facilities and Other Improvement	2,859,930.51
Infrastructure	1,794,129.01
Furniture and Equipment	25,224,489.78
Vehicles, Boats and Aircraft	1,540,764.28
Other Capital Assets	15,030.15
Other Non-current Assets	439,632.97
Total Non-Current Assets	<u>419,983,489.77</u>
<b>Total Assets</b>	<u>\$ 647,511,672.82</u>
<b>LIABILITIES</b>	
Current Liabilities	
Payables:	
Accounts Payable	\$ 5,359,352.75
Payroll Payable	18,937,458.40
Other Payables	1,399,274.86
Due to Other Agencies	1,051,728.68
Deferred Revenues	30,163,725.12
Employees Compensable Leave	598,660.67
Capital Lease Obligations	73,111.63
Notes and Loans Payable	-
Revenue Bonds Payable	8,430,000.00
Funds Held for Others	36,399,184.07
Other Current Liabilities	-
Total Current Liabilities	<u>102,412,496.18</u>
Non-Current Liabilities	
Employee's Compensable Leave	8,929,838.30
Funds Held for Others	-
Capital Lease Obligations	126,153.18
Notes and Loans Payable	-
Revenue Bonds Payable	159,923,554.01
Other Non-Current Liabilities	42,002.00
Total Non-Current Liabilities	<u>169,021,547.49</u>
Total Liabilities	<u>271,434,043.67</u>
<b>NET ASSETS</b>	
Invested in Capital Assets, Net of Related Debt	192,611,657.08
Restricted for:	
Debt Retirement	5,079,890.81
Other Restricted	32,715,451.23
Nonexpendable	
Permanent Endowments	5,486,121.16
Expendable	
Quasi-Endowment Restricted	1,693,248.97
Other Expendable	-
Unrestricted	138,491,259.90
Total Net Assets	<u>376,077,629.15</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 647,511,672.82</u>

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





	<u>Total</u>
Gain (Loss) on Sale/Disposal of Capital Assets	(1,179,277.79)
Settlement of Claims	-
Gifts	5,614,549.82
Other Nonoperating Revenues	1,831,068.57
Other Nonoperating (Expenses)	(324,834.38)
Total Nonoperating Revenues (Expenses)	177,488,489.87
Income (Loss) before Other Revenues, Expenses, Gains, Losses and Transfers	(16,759,994.76)

**OTHER REVENUES, EXPENSES, GAINS**

**LOSSES AND TRANSFERS (of Capital Assets) (Net of Other Revenues, Expenses, Gains, Losses and Transfers) \$33,000**

**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**

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

August 31, 2002

Operating Expenses	Instruction	Research	Public Service	Academic Support	Student Services
Cost of Goods Sold	\$ -	\$ -	\$ 15,452.80	\$ 200.00	\$ 110.29
Salaries and Wages	103,455,505.97	13,550,647.13	4,214,130.17	37,747,666.37	12,818,648.85
Payroll Related Costs	23,658,898.65	2,976,699.85	966,665.11	8,942,882.08	2,883,543.59
Professional Fees and Services	1,011,902.08	801,292.99	283,876.86	6,997,900.02	617,519.64
Federal Pass-through Expenses	-	152,405.68	-	-	-
State Pass-through Expenses	-	-	-	-	-
Travel	1,461,529.81	704,064.49	227,234.73	880,657.21	999,707.91
Materials and Supplies	5,122,442.63	2,815,018.98	902,656.67	4,252,355.42	3,612,629.78
Communications and Utilities	562,694.50	185,587.59	65,619.43	420,005.82	385,348.94
Repairs and Maintenance	511,585.26	223,056.57	53,418.24	547,331.48	301,806.36
Rentals and Leases	2,270,377.33	424,155.75	159,199.09	639,421.33	849,911.43
Printing and Reproduction	525,953.07	208,822.73	174,151.97	335,418.58	383,167.46
Depreciation	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Interest	-	-	-	-	-
Scholarships	-	-	-	-	-
Other Operating Expenses	11,257,182.63	4,825,887.15	1,637,304.48	11,198,058.65	7,460,151.67
<b>Total Operating Expenses</b>	<b>\$ 149,838,071.93</b>	<b>\$ 26,867,638.91</b>	<b>\$ 8,699,709.55</b>	<b>\$ 71,961,896.96</b>	<b>\$ 30,312,545.92</b>

<b>Institutional Support</b>	<b>Operation and Maintenance of Plant</b>	<b>Scholarships and Fellowships</b>	<b>Auxillary Enterprises</b>	<b>Depreciation</b>	<b>Total Expenditures</b>
\$ 2,595.00	\$ -	\$ -	\$ 5,501,412.10	\$ -	\$ 5,519,770.19
18,540,381.33	7,359,120.49	128,080.66	11,285,745.67	-	209,099,926.64
4,549,430.88	1,704,787.00	-	2,505,236.71	-	48,188,143.87
859,261.42	124,019.31	-	227,880.17	-	10,923,652.49
-	-	-	-	-	152,405.68
-	-	-	-	-	-
668,685.45	211,179.75	4,876.50	357,847.42	-	5,515,783.27
2,491,528.93	1,780,779.01	(298.99)	1,433,208.79	-	22,410,321.22
536,319.65	6,539,916.97	-	2,145,966.69	-	10,841,459.59
2,516,079.31	3,107,736.53	-	1,083,226.06	-	8,344,239.81
692,453.99	246,456.84	-	325,651.51	-	5,607,627.27
211,873.47	73,314.87	-	139,401.91	-	2,052,104.06
-	-	-	-	12,374,642.41	12,374,642.41
419,934.58	-	-	-	-	419,934.58
138,164.44	1,319,280.02	-	-	-	1,457,444.46
-	-	25,029,012.73	-	-	25,029,012.73
6,249,136.03	2,988,127.38	1,154,294.13	2,736,899.82	-	49,507,041.94
<hr/>					
<u>\$ 37,875,844.48</u>	<u>\$ 25,454,718.17</u>	<u>\$ 26,315,965.03</u>	<u>\$ 27,742,476.85</u>	<u>\$ 12,374,642.41</u>	<u>\$ 417,443,510.21</u>

**Unaudited**

**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**  
**Combined Statement of Cash Flows**  
For the Fiscal Year Ended August 31, 2002

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Proceeds Received from Students	\$ 105,222,250.07
Proceeds Received from Customers	106,742,235.84
Proceeds from Loan Programs	4,595,142.55
Proceeds from Other Revenues	20,048,484.74
Payments to Suppliers for Goods and Services	(145,855,661.08)
Payments to Employees	(207,737,849.42)
Payments for Loans Provided	(4,430,262.00)
Payments for Other Expenses	(55,007,630.68)
Net Cash Provided (Used) by Operating Activities	<u>(176,423,289.98)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Proceeds from State Appropriations	164,083,821.11
Proceeds from Debt Issuance	-
Proceeds of Transfers from Other Funds	2,882,670.75
Proceeds from Other Revenues	11,893,745.45
Proceeds from Contributed Capital	7,775,744.12
Payments of Principal on Debt Issuance	(950,897.03)
Payments of Interest	(210,027.55)
Payments of other Costs of Debt Issuance	(45,231.32)
Payments for Transfers to Other Funds	-
Payments for Transfers to Other Components	-
Payments for Other Uses	(324,834.38)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>185,104,991.15</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from State Appropriations - HEAF	21,661,033.00
Proceeds from Disposal of Capital Assets	71,034.12
Proceeds from Debt Issuance	98,343,721.35
Proceeds from Capital Contributions	107,045.35
Payments for Additions to Fixed Assets	(59,333,804.61)
Payments of Principal on Debt Issuance	(5,415,844.26)
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>51,591,555.85</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from Sale of Investments	34,046,082.91
Proceeds from Interest and Investment Income	10,702,391.31
Proceeds from Principal Payments on Loans	-
Payments to Acquire Investments	(21,954,276.18)
Net Cash Provided (Used) by Investing Activities	<u>22,794,198.04</u>
Net Increase (Decrease) in Cash and Cash Equivalents	83,067,455.06
Cash and Cash Equivalents --September 1, 2001	95,455,206.39
Restatements to Beginning Cash and Cash Equivalents	-
Cash and Cash Equivalents --August 31, 2002	<u>\$ 178,522,661.45</u>



**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**

**NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**August 31, 2002**

**UN20**

**the United States for its diverse degree programs, quality  
research and creative activities, leadership in the Coalition of Urban**



## **LIABILITIES**

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### Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the statement of net assets date for which payment is pending.

### Other Payables

Other Payables are the accrual at year-end of expenditure transactions not included in any of the othe





\*\* These amounts tie to the Statement of Net Assets

\*\*\* Not applicable to higher education agencies.

**Note 3: Deposits, Investments, & Repurchase Agreements**

The UNT System component institutions are authorized by statute to make investments following the “prudent person rule.” There were no significant violations of legal provisions during the period.

**Deposits of Cash in Bank**

- A. The carrying amount of (\$2,554,807.11) for Cash in Bank (including restricted assets) is presented below. The UNT System has no discrete component units.
- B. The bank balance of the combined UNT System has been classified according to the following risk categories.
  - 1. Category 1--Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity
  - 2. Category 2--Collateralized with securities held by the pledging financial institution’s trust department or agent in the governmental entity’s name
  - 3. 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).

Category 1	Category 2	Category 3	Bank Balance	Carrying Amount
\$2,417,605.07	\$0.00	\$0.00	\$2,417,605.07	(\$2,554,807.11)

Consisting of the following:	
Demand Deposits	(2,554,807.11)
Proprietary Funds Certificates of Deposit	0.00
Proprietary Funds Uninvested Securities Lending Cash Collateral	0.00
<b>Total Deposits Carrying Amounts</b>	<b>(\$2,554,807.11)</b>

The UNT System has no discrete component units.

<b>Type of Security</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>Fair Value</b>
	\$	\$	\$	\$
U.S. Government and Agency Obligations	46,999,604.50	0.00	0.00	46,999,604.50
U.S. Government Agency Mortgage Obligations	23,012,906.00	0.00	0.00	23,012,906.00
Corporate Bonds	12,098,995.61	0.00	0.00	12,098,995.61
Municipal Bonds	11,630,386.65	0.00	0.00	11,630,386.65
Repurchase Agreements	441,199.69	0.00	0.00	441,199.69
Texas Treasury Safekeeping Trust Co.	20,106,361.73	0.00	0.00	20,106,361.73
Corporate Stock	9,768.28	0.00	0.00	9,768.28
<b>Totals</b>	<b>\$ 114,299,222.46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114,299,222.46</b>

Uncategorized Investments:

Inve

#### Note 4: Summary of Long Term Liabilities

##### Changes in Long-Term Liabilities

During the year ended August 31, 2002 the following changes occurred in liabilities.

Business-Type Activities	Balance 09-01-01	Additions	Reductions	Balance 08-31-02	Amounts Due Within One Year
Notes & Loans Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Revenue Bonds Payable	76,064,015.52	97,619,538.49	(5,330,000.00)	168,353,554.01	8,430,000.00
Claims & Judgments	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligations	285,109.07	0.00	(85,844.26)	199,264.81	73,111.63
Compensable Leave	8,395,439.78	1,768,123.70	(635,064.51)	9,528,498.97	598,660.67
<b>Total Business-Type Activities</b>	<b>\$ 84,744,564.37</b>	<b>\$ 99,387,662.19</b>	<b>\$ (6,050,908.77)</b>	<b>\$ 178,081,317.79</b>	<b>\$ 9,101,772.30</b>

##### Notes and Loans Payable

The UNT System did not have any notes and loans payable during the current fiscal year.

##### Claims & Judgments

As of August 31, 2002, the UNT System did not have any material claims or judgments that were settled





The detailed State Grant Pass through information is listed on Schedule 1B – Schedule of State Gran

The UNT System's liabilities are reported when it is both probable that a loss has occurred and the amount of that loss can be reasonably estimated.



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

The HSC maintains a Healthcare Liability Insurance policy for its clinical op

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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 03-15, 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 to finance renovations and repairs to dormitories and th

Revenue Financing System Bonds, Series 1999

- To acquire, purchase, construct, improve, renovate, enlarge, or equip property, buildings, structures, facilities, roads, or related infrastructure for the Health Science Center, pay the municipal bond insurance premium for the bonds, and to pay costs of issuing the





**Note 22: Management Discussion and Analysis**

- Two new bond issues sold last year –

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**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**  
**Schedule 1A - Combined 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
<b>U.S. Department of Agriculture</b>					
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	-
<b>U.S. Department of Housing &amp; Urban Development</b>					
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				-	-
<b>U.S. Department of Defense-U.S. Army</b>					
Direct Programs:					
High Density Lipoprotein Complexes	12.420				
Neuroprotection from Brain Injury	12.420				
Total U.S. Department of Defense-U.S. Army				-	-
<b>U.S. Department of Justice</b>					
Direct Programs:					
Office of Justice Programs					
Bulletproof Vest Partnership Program	16.607				
Spermatozoa Capture	16.560				
Office of Community-Oriented Policing Services					
Troops to COPS	16.711				
Total Department of Justice				-	-
<b>National Foundation on the Arts &amp; Humanities</b>					
Direct Programs:					
Institute of Museum and Library Services					
National Leadership Grants	45.312				
Total National Foundation on the Arts & Humanities				-	-
<b>National Science Foundation</b>					
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
<b>U.S. Department of Veteran's Affairs</b>					
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
<b>Federal Emergency Management Agency</b>					
Direct Programs:					
First Responder Counter-Terrorism Training					
Assistance	83.547				
Total Federal Emergency Management Agency				-	-
<b>U.S. Department of Education</b>					
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				



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	13,735.73
	832.96			832.96	832.96	832.96
13,735.73	14,568.69		-	14,568.69	14,568.69	14,568.69
84,004.00	84,004.00			84,004.00	84,004.00	84,004.00
84,004.00	84,004.00		-	84,004.00	84,004.00	84,004.00
34,795.07	34,795.07			34,795.07	34,795.07	34,795.07
178,375.25	178,375.25			178,375.25	178,375.25	178,375.25
213,170.32	213,170.32		-	213,170.32	213,170.32	213,170.32
1,637.49	1,637.49			1,637.49	1,637.49	1,637.49
66,687.34	66,687.34			66,687.34	66,687.34	66,687.34
35,045.70	35,045.70			35,045.70	35,045.70	35,045.70
103,370.53	103,370.53		-	103,370.53	103,370.53	103,370.53
158,496.41	158,496.41			158,496.41	158,496.41	158,496.41
158,496.41	158,496.41		-	158,496.41	158,496.41	158,496.41
	25,919.29			25,919.29	25,919.29	25,919.29
	18,868.95			18,868.95	18,868.95	18,868.95
-	44,788.24		-	44,788.24	44,788.24	44,788.24
	105,967.92			105,967.92	105,967.92	105,967.92
-	105,967.92		-	105,967.92	105,967.92	105,967.92
18,231.52	18,231.52			18,231.52	18,231.52	18,231.52
18,231.52	18,231.52		-	18,231.52	18,231.52	18,231.52
318,850.39	318,850.39			318,850.39	318,850.39	318,850.39
347,529.18	347,529.18			347,529.18	347,529.18	347,529.18
602,377.45	602,377.45			602,377.45	602,377.45	602,377.45
145,528.74	145,528.74			145,528.74	145,528.74	145,528.74
1,688.22	1,688.22			1,688.22	1,688.22	1,688.22
470,816.54	470,816.54			470,816.54	470,816.54	470,816.54
501,730.63	501,730.63			501,730.63	501,730.63	501,730.63





FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Federal Perkins Loan Program					
New Loans Processed	84.038				
Administrative Costs Recovered	84.038				
Federal Pell Grant Program	84.063				
National Institute on Postsecondary Education, Libraries, and Lifelong Learning	84.309				
<b>U.S. Dept. of Health and Human Services</b>					
Direct Programs:					
Health Professions/Disadvantaged Student Loans	93.342				
Scholarships for Students of Exceptional Financial Need	93.82				
Total Student Financial Assistance Cluster				-	-
<b>Research and Development Cluster:</b>					
<b>U.S. Department of Agriculture</b>					
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	
<b>U.S. Department of Commerce</b>					
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
<b>U.S. Department of Defense</b>					
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	12.114	75-2249945			7,311.00
Southern University					
Basic and Applied Scientific Research	12.300	32-2722901			10,815.04

Direct

Total

Agy./

**Pass Through To  
State Agy.**

Non-State

Total

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Institute	15.805		556	4,571.65	
<b>U.S. Department of Justice</b>					
Office of Justice Programs					
Direct Programs:					
Criminal Justice Research & Development:					
Graduate Research Fellowships	16.562				
<b>U.S. Department of Labor</b>					
Pass Through From:					
Tarrant County Workforce Development Board					
WIA Adult Program	17.258	75-2681216			8,622.92
<b>U.S. Department of State</b>					
Bureau of Educational and Cultural Affairs					
Direct Programs:					
Professional Development-Teacher Training	19.419				
<b>Federal Mediation and Conciliation</b>					
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		
	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
169,136.32	169,136.32				169,136.32	169,136.32
	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
246,487.33	246,487.33				246,487.33	246,487.33
145,727.58	145,727.58				145,727.58	145,727.58
400,411.13	400,411.13				400,411.13	400,411.13
	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

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Office of Science					
Office of Science Financial Assistance Program	81.049				
<b>U.S. Department of Education</b>					
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 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			



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		
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)
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

FEDERAL GRANTOR/  
PASS THROUGH GRANTOR/

CFDA  
Number

Identifying  
Number

Agy./  
Univ.

**Pass Through From**  
Agencies  
Or Univ.

Non-State  
Entities



FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Federal Grants and Contracts (Indirect/Administrative Cost Recoveries)					1,635,252.45
Pass Through to State Entities					152,405.68
Pass Through to Other Entities					-
Non-Monetary Assistance:					-
Interest Subsidy HUD Grant					84,004.00
Disadvantaged Student Loans					80,000.00
New Loans Processed:					
Federal Family Education Loan Program					73,390,662.96
Federal Perkins Loan Program					675,501.00
Total Pass-Through and Expenditures Per Federal Schedule					110,318,001.07

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		
	<i>Total U.S. Dept. of Health/Human Svcs.</i>		80,000.00	0.00	80,000.00	820,365.38

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



**To UNT Health Science Center**

Texas Higher Education Coordinating Board (Agy. #781)	\$ -
Advanced Research Program	748,660.00
Advanced Tech Program	479,137.32
College Work Study Program	2,898.00
Family Practice Residency	500,767.74
Rural & Public Health Rotation	18,426.48
Res Phy Comp Program	170,176.12
Graduate Medical Education	<u>311,449.86</u>

Total Pass Through From Other Agencies to UNTHSC \$ 2,231,515.52

Total Pass Through From Other Agencies \$ 10,602,941.19

**Pass Through to State Agencies**

N/A \$ -

Total Pass Through To Other Agencies \$ -

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**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**  
**Schedule 2A - Combined Miscellaneous Bond Information**  
**For the Fiscal Year Ended August 31, 2002**

<u>Description of Issue</u>	<u>Bonds Issued to Date</u>	<u>Range of Interest Rates</u>	<u>Scheduled Maturities</u>		<u>First Call Date</u>
			<u>First Year</u>	<u>Last Year</u>	
UNT Cons Univ Rev Ref & Imp Bonds, Ser '85(B)	\$ 31,018,554.01	6.25% - 10.00%	1987	2003	04/15/95
UNT Cons Univ Rev Bonds, Ser '94	10,000,000.00	4.00% - 7.00%	1995	2014	04/15/04
UNTHSC Gen Tuition Rev Bonds, Ser '94	10,000,000.00	5.30% - 8.25%	1995	2014	06/15/04
UNT Cons Univ Rev Bonds, Ser '96	15,000,000.00	4.30% - 7.30%	1996	2015	04/15/06
UNT Cons Univ Rev Ref Bonds, Ser '97	8,230,000.00	3.70% - 4.85%	1998	2005	-
Rev Fin Sys Bonds, Ser '97	4,380,000.00	4.50% - 6.00%	1998	2007	04/15/03
Rev Fin Sys Bonds, Ser '99	32,540,000.00	4.25% - 5.40%	1999	2019	04/15/09
Rev Fin Ref & Imp Bonds, Ser '99A	15,535,000.00	5.00% - 5.75%	2000	2019	04/15/09
Rev Fin Sys Bonds, Ser '01	33,860,000.00	4.00% - 5.50%	2002	2024	04/15/12
Rev Fin Sys Bonds, Ser '02	63,470,000.00	2.00% - 5.00%	2003	2022	04/15/12
Total	<u>\$ 224,033,554.01</u>				

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UNT 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
UNT Cons Univ Rev Bonds, Ser '94	7,745,000.00	-	425,000.00	-	7,320,000.00	445,000.00
UNTHSC Gen Tuition Rev Bonds, Ser '94	2,310,000.00	-	415,000.00	-	1,895,000.00	435,000.00
UNT Cons Univ Rev Bonds, Ser '96	11,495,000.00	-	575,000.00	-	10,920,000.00	605,000.00
UNT Cons Univ Rev Ref Bonds, Ser '97	4,385,000.00	-	75,000.00	-	4,310,000.00	80,000.00
Rev Fin Sys Bonds, Ser '97	2,840,000.00	-	415,000.00	-	2,425,000.00	440,000.00
Rev Fin Sys Bonds, Ser '99	29,060,000.00	-	1,040,000.00	-	28,020,000.00	1,080,000.00
Rev Fin Ref & Imp Bonds, Ser '99A	14,680,000.00	-	405,000.00	-	14,275,000.00	425,000.00
Rev Fin Sys Bonds, Ser '01	-	33,860,000.00	-	-	33,860,000.00	-
Rev Fin Sys Bonds, Ser '02	-	63,470,000.00	-	-	63,470,000.00	2,945,000.00
	<u>\$ 76,064,015.52</u>	<u>\$ 97,619,538.49</u>	<u>\$ 5,330,000.00</u>	<u>\$ -</u>	<u>\$ 168,353,554.01</u>	<u>\$ 8,430,000.00</u>

\*

\* Bonds 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

\$ 168,353,554.01

**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**  
**Schedule 2C - Combined Debt Service Requirements**  
**For the Fiscal Year Ended August 31, 2002**

<b>Description of Issue</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b>Revenue Bonds</b>				
UNT Cons Univ Rev Ref & Imp Bonds, Ser '85(B)				
Principal	\$ 1,975,000.00	\$ -	\$ -	\$ -
Interest	-	-	-	-
UNT 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
UNTHSC Gen Tuition Rev Bonds, Ser '94				
Principal	435,000.00	460,000.00	485,000.00	515,000.00
Interest	105,683.76	82,193.76	56,893.76	29,612.50
UNT 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
UNT 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	1,080,000.00	1,135,000.00	1,185,000.00	1,240,000.00
Interest	1,451,732.52	1,403,132.52	1,350,638.78	1,294,351.28
Rev Fin Sys Ref & Imp Bonds, Ser '99A				
Principal	425,000.00	445,000.00	385,000.00	405,000.00
Interest	746,162.50	724,912.50	702,662.50	683,412.50
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	2,945,000.00	2,250,000.00	2,290,000.00	2,375,000.00
Interest	1,883,387.96			

<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
-	-	-	-	-	1,895,000.00
-	-	-	-	-	274,383.78
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
1,300,000.00	7,570,000.00	9,815,000.00	4,695,000.00	-	28,020,000.00
1,235,451.28	5,110,025.14	2,864,081.32	379,965.00	-	15,089,377.84
965,000.00	5,650,000.00	4,570,000.00	1,430,000.00	-	14,275,000.00
663,162.50	2,536,331.26	1,041,812.52	124,487.50	-	7,222,943.78
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
2,445,000.00	13,535,000.00	16,560,000.00	21,070,000.00	-	63,470,000.00
2,408,343.76	10,756,318.84	7,722,425.10	3,225,700.06	-	33,651,707.00
13,929,712.54	68,472,815.24	62,361,768.94	45,510,327.56	5,835,250.00	257,649,209.90
6,649,712.54	28,312,815.24	17,866,768.94	6,890,327.56	410,250.00	89,179,209.90
<u>\$ 7,280,000.00</u>	<u>\$40,160,000.00</u>	<u>\$44,495,000.00</u>	<u>\$38,620,000.00</u>	<u>\$ 5,425,000.00</u>	<u>\$ 168,470,000.00</u>

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UNIVERSITY OF NORTH TEXAS SYSTEM (794)

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**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**  
**Schedule 2E - Combined 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>
UNT Student General Fee Building Bonds, Series 1973	1985	\$ 1,995,000.00
UNT Combined Fee Revenue Refunding Bonds, Series 1978	1985	4,510,000.00
UNT Consolidated Univ Revenue Refunding Bonds, Series 1987	1997	4,315,000.00
UNTHSC General Tuition Revenue Bonds, Series 1994	1999	5,455,000.00
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		<u>\$ 16,275,000.00</u>

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**UNIVERSITY OF NORTH TEXAS SYSTEM (794)**  
**Schedule 4 - Combined Higher Education Assistance Fund**  
**For the Fiscal Year Ended August 31, 2002**

	<u>Totals</u>
<b>Balance September 1, 2001</b>	<u>\$ 30,148,467.85</u>
<b>REVENUES</b>	
HEAF Appropriation	21,661,033.00
Other Revenues	(353,973.48)
Total Revenues	<u>21,307,059.52</u>
<b>EXPENSES</b>	
Salaries and Wages	530,893.88
Payroll Related Costs	25.08
Professional Fees and Services	660,984.02
Materials and Supplies	6,355,453.59
Communication and Utilities	65,183.33
Repairs and Maintenance	3,073,971.47
Rentals and Leases	252,913.58
Printing and Reproduction	3,261.12
Interest	-
Claims & Losses	866.52
Other Expenses	702,783.17
Total Expenses	<u>11,646,335.76</u>
<b>OTHER REVENUES(EXPENSES), GAINS/ (LOSSES) AND TRANSFERS</b>	
Purchase of Capital Assets	(20,167,326.49)
Special Items	-
Extraordinary Items	-
Transfers In	617,921.90
Transfers Out	-
Legislative Transfers	-
Legislative Transfers Out	-
Legislative Appropriations Lapsed	-
Total Other Revenues(Expenses), Gains/(Losses) and Transfers	<u>(19,549,404.59)</u>
<b>BALANCE AT AUGUST 31, 2002</b>	<u><u>\$ 20,259,787.02</u></u>