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November 20, 2003

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

Dear Dr. Pohl:

We are pleased to submit the Annual Financial Report of the University of North Texas for the year ended August 31, 2003, 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



# UNIVERSITY OF NORTH TEXAS

## ORGANIZATIONAL DATA

August 31, 2003

### 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

Jana Dean ..... Secretary

### ADMINISTRATIVE OFFICERS

## Unaudited

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Net Assets**  
**August 31, 2003**

	Current Year 2003	Prior Year 2002*
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents		
Cash on Hand	\$ 81,8801.00	\$
Cash in Bank	(6,289,223.45)	(2,070,743.26)
Reimbursement Due From Treasury	652,940.46	
Cash in State Treasury	12,237,994.85	12,260,000.07
Cash Equivalents	96,141,840.63	69,266,453.25
Short Term Investments	2,228,854.69	-
Restricted:		
Cash and Cash Equivalents		
Cash on Hand	7,334.73	20,086.74
Cash in Bank	(1,964,929.12)	(177,389.69)
Cash in State Treasury	-	
Cash Equivalents	37,995,715.49	27,786,410.96
Short Term Investments	807,154.06	-
Legislative Appropriations	12,985,679.05	14,423,191.65
Receivables from:		
Federal	4,560,922.39	3,471,580.20
Other Intergovernmental	1,833,896.91	2,507,804.37
Interest and Dividends	1,058,635.17	1,504,850.95
Accounts Receivable	28,719,851.56	20,330,155.85
Gifts Receivable	584,083.16	2,943,792.22
Other Receivables	1,116,264.79	332,529.38
Due From Other Agencies	740,193.58	686,334.99
Due From Other Components	1,610,734.25	72,431.54
Consumable Inventories	2,675,605.31	3,017,835.33
Merchandise Inventories	418,746.72	438,085.26
Loans and Contracts	1,779,916.16	1,413,172.43
Other Current Assets	2,864,661.48	150,523.39
Total Current Assets	202,848,673.87	159,129,473.76
Non-Current Assets:		
Restricted:		
Cash and Cash Equivalents		
Cash on Hand	-	-
Cash in Bank	-	-
Cash in State Treasury	-	-
Cash Equivalents	834,637.48	607,940.12
Investments	32,892,850.99	36,725,301.49
Loans and Contracts	1,297,741.67	1,372,877.69
Investments	47,768,381.16	65,012,629.35
Gift Receivables	217,374.80	1,110,600.73
Capital Assets:		
Non-Depreciable		
Land and Land Improvements	32,212,971.42	28,658,387.03
Construction in Progress	17,902,903.95	15,402,913.93
Other Capital Assets	61,723,629.74	56,540,124.74
Depreciable		
Buildings and Building Improvements	294,674,208.13	264,378,754.54
Less Accumulated Depreciation	(180,243,758.22)	(176,699,737.90)
Infrastructure	7,789,073.21	7,789,073.21
Less Accumulated Depreciation	(6,356,957.91)	(5,994,944.20)

**Current Year**  
**2003**

**Prior Year**  
**2002\***

## Unaudited

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Revenues, Expenses, and**  
**Changes in Net Assets**  
**For the Fiscal Year Ended August 31, 2003**

	<b>Current Year 2003</b>	<b>Prior Year 2002*</b>
<b>OPERATING REVENUES</b>		
Sales of Goods and Services:		
Tuition and Fees - Non-Pledged	\$ 47,149,919.34	\$ 45,996,850.92
Tuition and Fees - Pledged	71,154,585.06	64,448,760.91
Discounts and Allowances	(14,753,240.86)	(13,461,682.65)
Professional Fees - Non-Pledged	-	-
Professional Fees - Pledged	-	-
Discounts and Allowances	-	-
Auxiliary Enterprises - Non-Pledged	1,631,612.82	1,688,378.32
Auxiliary Enterprises - Pledged	25,528,837.70	24,259,038.74
Discounts and Allowances	(180,028.18)	(200,477.37)
Other Sales of Goods and Services - Non-Pledged	10,499,539.05	10,052,567.01
Other Sales of Goods and Services - Pledged	-	-
Discounts and Allowances	-	-
Federal Revenue - Operating	28,550,116.56	25,551,374.57
Federal Pass Through Revenue	1,462,185.34	1,326,438.70
State Grant Revenue	1,506,929.74	2,048,878.88
State Grant Pass Through Revenue	9,524,544.16	5,000,724.93
Other Grants and Contracts - Operating	4,129,201.41	3,654,440.62
Other Operating Revenues	304,844.85	130,479.36
<b>Total Operating Revenues</b>	<b>186,509,046.99</b>	<b>170,495,772.94</b>
<b>OPERATING EXPENSES (1)</b>		
Instruction	128,927,224.83	124,646,242.85
Research	14,746,176.71	16,184,801.76
Public Service	6,039,402.64	5,755,515.94
Academic Support	29,638,917.16	29,920,703.30
Student Services	29,860,545.10	28,848,732.88
Institutional Support	26,034,284.50	18,499,424.46
Operations and Maintenance of Plant	20,954,576.37	18,842,439.43
Scholarships and Fellowships	23,394,344.37	25,157,093.39
Auxiliary Enterprises	27,135,232.30	27,549,347.40
Depreciation	9,387,146.64	8,546,601.79
Total Operating Expenses	316,117,850.62	303,950,903.20
Operating Income (Loss)	(129,608,803.63)	(133,455,130.26)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Legislative Appropriations (GR)	89,266,884.00	91,940,725.00
Additional Appropriations (GR)	23,312,281.78	22,499,378.77
State Grant Pass Through Revenue	-	3,370,700.74
Gifts	4,202,660.12	5,496,109.98
Investment Income	6,228,744.32	7,521,756.69
Loan Premium/Fees on Securities Lending	-	-
Investing Activities Expense	-	-
Interest Expense and Fiscal Charges	(6,268,151.94)	(4,131,167.59)
Borrower Rebates and Agent Fees	-	-
Gain (Loss) on Sale/Disposal of Capital Assets	(27,301.60)	(1,092,063.36)
Net Increase (Decrease) in Fair Value of Investments	(791,863.40)	(29,877.32)
Settlement of Claims	-	-



	<b>Current Year 2003</b>	<b>Prior Year 2002*</b>
Other Nonoperating Revenues - Non-Pledged	1,146,725.04	1,068,668.75
Other Nonoperating Revenues - Pledged	84,004.00	-
Other Nonoperating (Expenses)	(623,845.92)	-
Total Nonoperating Revenues (Expenses)	<u>116,530,136.40</u>	<u>126,644,231.66</u>
Income (Loss) before Other Revenues, Expenses, Gains, Losses and Transfers	<u>(13,078,667.23)</u>	<u>(6,810,898.60)</u>
<b>OTHER REVENUES, EXPENSES, GAINS</b>		
<b>LOSSES AND TRANSFERS</b>		
Capital Contributions	651,874.36	6,359,950.21
Capital Appropriations - HEAF (GR)	18,021,033.00	18,021,033.00
Additions to Permanent and Term Endowments	656,789.00	516,552.51
Special Items	-	-
Extraordinary Items	-	-
Transfers-In	2,364,293.00	1,966,761.00
Transfers-Out	(4,502,645.68)	(8,715,505.79)
Legislative Transfers-In	371,282.57	493,505.06
Legislative Transfers-Out	-	-
Total Other Revenue, Expenses, Gain/Losses and Transfers	<u>17,562,626.25</u>	<u>18,642,295.99</u>
<b>CHANGE IN NET ASSETS</b>	<u>4,483,959.02</u>	<u>11,831,397.39</u>
Net Assets, Beginning	276,073,674.46	522,424,403.34
Restatements	(1,616,601.11)	(258,182,126.27)
Net Assets, Beginning, as Restated	<u>274,457,073.35</u>	<u>264,242,277.07</u>
<b>NET ASSETS, ENDING</b>	<u><u>\$ 278,941,032.37</u></u>	<u><u>\$ 276,073,674.46</u></u>

See Note 1: Matrix of Operating Expenses Reported by Function on Page 8.

\* Some of the 2002 prior fiscal year amounts above have been changed from those reported last year in the published financial statements in an effort to provide more comparative information between the current and prior fiscal years. These changes were made due to formatting changes for the 2003 fiscal year report mandated by the State Comptroller and affected only the numbers within subcategories of major sections of the financial statements. The fiscal year 2002 totals for each major section of the financial statements did not change from amounts reported last year.

**UNIVERSITY OF NORTH TEXAS (752)**

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

August 31, 2003

<b>Operating Expenses</b>	<b>Instruction</b>	<b>Research</b>	<b>Public Service</b>	<b>Academic Support</b>
<b>Cost of Goods Sold</b>	\$ -	\$ -	\$ (24.00)	\$ -
<b>Salaries and Wages</b>	88,530,820.58			

<b>Student Services</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>2003 Total Expenditures</b>
\$ -	\$ -	\$ -	\$ -	\$ 5,418,595.53	\$ -	\$ 5,418,571.53
13,117,734.85	10,139,798.80	6,019,458.93	260,427.44	11,612,617.46	-	159,300,596.40
2,667,701.15	2,062,090.23	1,224,153.23		2,361,611.46		32,343,361.57
559,009.21	540,918.66	87,543.61		179,145.29		2,794,270.19
						132,012.92
						-
929,868.36	899,776.14	145,621.98		297,994.26		4,648,051.25
3,958,065.88	3,829,975.71	2,334,221.99		1,055,710.66		21,286,477.34
317,440.72	307,167.76	6,459,880.34		2,295,724.33		10,190,924.89
608,461.19	588,770.28	3,477,483.71		1,445,497.23		7,674,161.22
708,078.99	685,164.28	110,888.67		226,917.58		4,634,363.90
334,269.43	323,451.86	52,348.25		107,123.09		1,670,883.20
					9,387,146.64	9,387,146.64
	3,185.01					3,185.01
	42,217.38					42,217.38
			23,133,916.93			23,133,916.93
	167,379.96					167,379.96
6,659,915.32	6,444,388.42	1,042,975.67		2,134,295.41		33,290,330.29
<b>\$ 29,860,545.10</b>	<b>\$ 26,034,284.50</b>	<b>\$ 20,954,576.37</b>	<b>\$ 23,394,344.37</b>	<b>\$ 27,135,232.30</b>	<b>\$ 9,387,146.64</b>	<b>\$ 316,117,850.62</b>

## Unaudited

### UNIVERSITY OF NORTH TEXAS (752)

#### Statement of Cash Flows

For the Fiscal Year Ended August 31, 2003

	<b>Current Year 2003</b>	<b>Prior Year 2002</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Proceeds Received from Tuition and Fees	\$ 117,897,103.33	\$ 99,835,560.27
Proceeds Received from Customers	10,640,980.49	74,621,881.36
Proceeds from Sponsored Projects	44,901,596.81	
Proceeds from Loan Programs	4,851,217.56	4,591,976.54
Proceeds from Auxiliaries	27,158,053.48	
Proceeds from Other Revenues	36,571.47	6,717.64
Payments to Suppliers for Goods and Services	(102,317,109.20)	(110,438,325.60)
Payments to Employees for Salaries and Benefits	(190,913,253.69)	(149,826,361.74)
Payments for Loans Provided	(5,017,671.70)	(4,430,262.00)
Payments for Other Expenses	(26,780,707.09)	(37,206,806.30)
Net Cash Provided (Used) by Operating Activities	<u>(119,543,218.54)</u>	<u>(122,845,619.83)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Proceeds from State Appropriations	112,579,165.78	114,440,103.77
Proceeds from Debt Issuance	-	
Proceeds from Gifts	7,828,287.04	
Proceeds from Endowments	54,825.22	
Proceeds of Transfers from Other Funds	2,695,845.93	2,394,043.27
Proceeds of Transfers from Other Components	-1,538,302.71	
Proceeds from Other Revenues	6,276,768.57	9,680,400.67
Proceeds from Contributed Capital	84,004.00	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	(899,469.75)	
Payments for Transfers to Other Components	(1,289,305.49)	(7,645,427.95)
Payments for Other Uses	-	
Net Cash Provided (Used) by Noncapital Financing Activities	<u>125,791,818.59</u>	<u>125,689,182.16</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from State Appropriations - HEAF	18,021,033.00	18,021,033.00
Proceeds from Disposal of Capital Assets	27,232.13	19,145.52
Proceeds from Debt Issuance	41,057,994.54	71,213,721.35
Proceeds from Capital Contributions	63,821.25	107,045.35
Proceeds of Transfers from Other Components - HEAF	-	
Payments for Additions to Fixed Assets	(47,153,243.84)	(48,439,358.42)
Payments of Principal on Debt Issuance	(6,083,111.63)	(4,300,844.26)
Payments of Interest on Debt Issuance	(5,047,945.87)	(3,027,003.28)
Payments of Other Costs of Debt Issuance	(614,457.10)	(814,625.82)
Payments for Transfers to Other Components - HEAF	(496,744.20)	
Net Cash Provided (Used) From Capital and Related Financing Activities	<u>(225,421.72)</u>	<u>32,779,113.44</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments	47,022,483.15	31,017,919.92
Proceeds from Interest and Investment Income	6,425,153.72	7,318,716.18
Proceeds from Principal Payments on Loans	-	
Payments to Acquire Investments	(29,655,342.05)	(19,308,066.67)
Net Cash Provided (Used) by Investing Activities	<u>23,792,294.82</u>	<u>19,028,569.43</u>
Net Increase (Decrease)/ in Cash and Cash Equivalents	29,815,473.15	54,651,245.20
Cash and Cash Equivalents --September 1, 2002	122,868,317.97	68,217,072.77
Restatements to Beginning Cash and Cash Equivalents		
Cash and Cash Equivalents --August 31, 2003	<u>\$ 152,683,791.12</u>	<u>\$ 122,868,317.97</u>

	<b>Current Year 2003</b>	<b>Prior Year 2002</b>
Displayed as:		
Unrestricted Cash and Cash Equivalents (Statement of Net Assets)	\$ 102,825,353.49	\$ 80,208,078.19
Restricted Cash and Cash Equivalents (Statement of Net Assets)	36,872,758.58	28,237,048.13
Legislative Appropriations (Statement of Net Assets)	12,985,679.05	14,423,191.65
	<u>152,683,791.12</u>	<u>122,868,317.97</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>		
<b>Operating Income (Loss)</b>	\$ (129,608,803.63)	\$ (133,455,130.26)
Depreciation	9,387,146.64	8,546,601.79
Bad Debt Expense	5,033.73	435,137.71
Operating Income and Cash Flow Categories		
Classification Differences		(7,016,221.31)
Changes in Assets and Liabilities:		
(Increase) Decrease in Receivables	(8,638,443.67)	(17,109,521.67)
(Increase) Decrease in Inventories	373,210.73	(259,598.22)
(Increase) Decrease in Loans & Contracts	(294,792.71)	14,247.29
(Increase) Decrease in Other Assets	-	2,007.30
(Increase) Decrease in Prepaid Expenses	(2,714,138.09)	(134,181.46)
Increase (Decrease) in Payables	(520,458.65)	(18,624.20)
Increase (Decrease) in Due to Other Funds	-	
Increase (Decrease) in Deferred Income	12,468,027.11	18,850,675.93
Increase (Decrease) in Other Liabilities		7,298,987.27
Total Adjustments	<u>10,065,585.09</u>	<u>10,609,510.43</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (119,543,218.54)</u>	<u>\$ (122,845,619.83)</u>
Non Cash Transactions		
Net Increase/(Decrease) in FMV of Investments	(1,144,243.94)	138,829.35
Amortization of Investment Premiums/(Discounts)	(194,981.16)	(241,446.73)
Donation of non-cash investment	(285,103.06)	

**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 1A - Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended August 31, 2003**

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	24,574.45	
Total U.S. Department of Agriculture				24,574.45	-
<b>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			-
Community Outreach Partnership Center	14.511				
Total Department of Housing & Urban Development				-	-
<b>Department of Justice</b>					
Pass Through From:					
Office of the Governor					
Bulletproof Vest Partnership Program	16.607		300	1,312.50	
Office of Community-Oriented Policing Services					
Troops to COPS	16.711				
Total Department of Justice				1,312.50	-
<b>Federal Mediation &amp; Conciliation Service</b>					
Direct Programs:					
Labor Mediation & Conciliation	34.001				
Total Federal Mediation & Conciliation Services				-	-
<b>General Services Administration</b>					
Pass Through From:					
Texas Building and Procurement Commission					
Federal Surplus Property Program (Non-Monetary)	39.003		303	7,544.31	
Total General Services Administration				7,544.31	-
<b>National Foundation on the Arts &amp; Humanities</b>					
Direct Programs:					
Promotion of the Arts-Grants to Organizations and Individuals	45.024				
Institute of Museum and Library Services					
National Leadership Grants	45.312				
Pass Through From:					
Texas State Library and Archives Commission					
Promotion of Humanities Challenge Grants	45.130		306	8,963.94	
Total National Foundation on the Arts & Humanities				8,963.94	-
<b>National Science Foundation</b>					
Direct Programs:					
Mathematical and Physical Sciences	47.049				
Pass Through From:					
Ohio State Univ Research Foundation					
Social, Behavioral and Economic Sciences	47.075	740750			2,000.00
Collin County Community College District					
Education and Human Resources	47.076	752037156			18,434.28
Total National Science Foundation				-	20,434.28
<b>Department of Veteran's Affairs</b>					
Pass Through From:					
Datatrak Information Service					
Contract: Cybersecurity Program Support	64.000	30010721568			55,389.29
Total Department of Veteran's Affairs				-	55,389.29
<b>Department of Education</b>					
Direct Programs:					
TRIO-Talent Search	84.044				

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		
\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
87.30	87.30			87.30	87.30	
	24,574.45			24,574.45	24,574.45	
87.30	24,661.75		-	24,661.75	24,661.75	
84,004.00	84,004.00			84,004.00	84,004.00	
53,620.20	53,620.20			53,620.20	53,620.20	
137,624.20	137,624.20		-	137,624.20	137,624.20	
	1,312.50			1,312.50	1,312.50	
101,780.59	101,780.59			101,780.59	101,780.59	
101,780.59	103,093.09		-	103,093.09	103,093.09	
48,495.22	48,495.22			48,495.22	48,495.22	
48,495.22	48,495.22		-	48,495.22	48,495.22	
	7,544.31			7,544.31	7,544.31	
-	7,544.31		-	7,544.31	7,544.31	
21,152.60	21,152.60			21,152.60	21,152.60	
32,683.06	32,683.06			32,683.06	32,683.06	
	8,963.94			8,963.94	8,963.94	
53,835.66	62,799.60		-	62,799.60	62,799.60	
23,000.00	23,000.00			23,000.00	23,000.00	
	2,000.00			2,000.00	2,000.00	
	18,434.28			18,434.28	18,434.28	
23,000.00	43,434.28		-	43,434.28	43,434.28	
	55,389.29			55,389.29	55,389.29	
-	55,389.29		-	55,389.29	55,389.29	
4,670.93	4,670.93			4,670.93	4,670.93	

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount



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		
653,784.41	653,784.41				653,784.41	653,784.41
455,518.90	455,518.90				455,518.90	455,518.90
9.47	9.47				9.47	9.47
208,206.62	208,206.62				208,206.62	208,206.62
90,111.97	90,111.97				90,111.97	90,111.97
276,247.90	276,247.90				276,247.90	276,247.90
484,888.41	484,888.41				484,888.41	484,888.41
2,268.00	2,268.00				2,268.00	2,268.00
1,254,720.13	1,254,720.13				1,254,720.13	1,254,720.13
965,932.82	965,932.82				965,932.82	965,932.82
	100,782.11				100,782.11	100,782.11
	10,554.15				10,554.15	10,554.15
11,465.93	34,353.54				34,353.54	34,353.54
	9,736.35				9,736.35	9,736.35
	178,698.38				178,698.38	178,698.38
	18,140.00				18,140.00	18,140.00
	190,877.70				190,877.70	190,877.70
	20,812.07				20,812.07	20,812.07
(24,123.86)	131,803.64				131,803.64	131,803.64
4,383,701.63	5,092,117.50		-	-	5,092,117.50	5,092,117.50
14,732.08	14,732.08				14,732.08	14,732.08
27,425.16	27,425.16				27,425.16	27,425.16
	159,332.72				159,332.72	159,332.72
	59,366.51				59,366.51	59,366.51
	58,630.75				58,630.75	58,630.75
	177,380.38				177,380.38	177,380.38





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:					
Arkansas Game & Fish Commission					
Fish & Wildlife Management Assistance	15.608	716006567			3,806.01
<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	02-FUS-WIA-001			62,545.97
<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				
<b>National Aeronautics &amp; Space Administration</b>					
Direct Programs:					
Aerospace Education Services Program	43.001				
Pass Through From:					
California Institute/Technology					
Contract: Measurement of Isotopic Composition of Iron Oxides	43.000	1241927			24,658.68
<b>National Foundation on the Arts &amp; the Humanities</b>					
Direct Programs:					
Office of Museum Services					
Institute of Museum & Library Services	45.301				
<b>National Science Foundation</b>					
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 Puerto Rico					
Biological Sciences	47.074	SS66-0433760			60.12
University of Alaska					
Biological Sciences	47.074	PO#FP103792			13,226.94
Washington University					
Computer and .070					

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		
	3,806.01				3,806.01	3,806.01
259,389.99	259,389.99				259,389.99	259,389.99
	62,545.97				62,545.97	62,545.97
15,510.13	15,510.13				15,510.13	15,510.13
10,440.78	10,440.78				10,440.78	10,440.78
41,820.57	41,820.57				41,820.57	41,820.57
	24,658.68				24,658.68	24,658.68
74,560.38	74,560.38				74,560.38	74,560.38
158,499.45	158,499.45				158,499.45	158,499.45
612,724.84	612,724.84				612,724.84	612,724.84
53,724.88	53,724.88				53,724.88	53,724.88
322,197.27	322,197.27				322,197.27	322,197.27
368,743.55	368,743.55				368,743.55	368,743.55
387,233.19	387,233.19				387,233.19	387,233.19
338,708.82	338,708.82				338,708.82	338,708.82
	60.12				60.12	60.12
	13,226.94				13,226.94	13,226.94
	64,877.42				64,877.42	64,877.42
	6,740.09				6,740.09	6,740.09
	27,532.82				27,532.82	27,532.82
146,170.48	146,170.48				146,170.48	146,170.48
194,337.12	194,337.12				194,337.12	194,337.12
116,641.79	116,641.79				116,641.79	116,641.79
16,033.05	16,033.05				16,033.05	16,033.05
	10,288.41				10,288.41	10,288.41
	3,906.27				3,906.27	3,906.27
	(0.02)				(0.02)	(0.02)

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 Energy</b>					

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		
88,314.61	88,314.61				88,314.61	88,314.61
61,610.49	61,610.49				61,610.49	61,610.49
1,576.72	1,576.72				1,576.72	1,576.72
39,747.44	39,747.44				39,747.44	39,747.44
389,103.97	389,103.97				389,103.97	389,103.97
55,866.38	55,866.38				55,866.38	55,866.38
57,633.68	57,633.68				57,633.68	57,633.68
605,667.98	605,667.98				605,667.98	605,667.98
	41,942.46				41,942.46	41,942.46
48.00	45,675.00				45,675.00	45,675.00
	183,866.70				183,866.70	183,866.70
	212,359.56				212,359.56	212,359.56
	22,474.09				22,474.09	22,474.09
	(749.67)				(749.67)	(749.67)
	11.20				11.20	11.20
	89.59				89.59	89.59
	2,796.10				2,796.10	2,796.10
	3,627.37				3,627.37	3,627.37
	1,477.17				1,477.17	1,477.17
	500.62				500.62	500.62
	1,711.92				1,711.92	1,711.92
	11,733.22				11,733.22	11,733.22
	11,776.94				11,776.94	11,776.94
	14,254.39				14,254.39	14,254.39
107,993.36	107,993.36	721	107,993.36		-	107,993.36
571.80	571.80				571.80	571.80
179,199.56	179,199.56				179,199.56	179,199.56
43,980.50	43,980.50				43,980.50	43,980.50
32,156.21	32,156.21				32,156.21	32,156.21
22,159.37	22,159.37				22,159.37	22,159.37

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
University of Texas Medical Branch-Galveston Basic/Core Area Health Education Centers	93.824				
Pass Through From:					
Texas Department of Health Abstinence Education	93.235		501	141,870.97	
Texas Dept. of Protective & Regulatory Services Community-Based Family Resource and Support Grant	93.590		530	(74.11)	
Total R&D Cluster Programs				265,219.75	876,111.26
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				\$ 1,469,729.65	\$ 1,246,598.58

Note 1: Nonmonetary Assistance

The "Donation of Federal Surplus Personal Property" is presented at 23.3 percent of the original federal acquisition cost of \$32,379.00. The surplus property is passed through from the Texas Building and Procurement Commission. The federal grantor agency is the General Services Administration (GSA), and the federal CFDA number is 39.003. The estimated fair value at date of receipt was \$7,544.31.

Note 2: Reconciliation

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Federal Financial Assistance to the total of federal revenues and federal grant pass-through revenues as reported in the general-purpose financial statements.



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		
217,011.85	217,011.85				217,011.85	217,011.85
	141,870.97				141,870.97	141,870.97
	(74.11)				(74.11)	(74.11)
<u>7,682,340.95</u>	<u>8,823,671.96</u>		<u>107,993.36</u>	<u>-</u>	<u>8,715,678.60</u>	<u>8,823,671.96</u>
<u>\$ 113,285,910.68</u>	<u>\$ 116,002,238.91</u>		<u>\$ 132,012.92</u>	<u>\$ -</u>	<u>\$ 115,870,225.99</u>	<u>\$ 116,002,238.91</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	\$ 74,627,462.30	\$ -	\$ 74,627,462.30	\$ -
84.038 Federal Perkins Loan	345,519.00	-	345,519.00	1,724,407.72
84.268 Parent Loan for Students	9,145,430.63	-	9,145,430.63	-
<i>Total Dept of Education</i>	<u>\$ 84,118,411.93</u>	<u>\$ -</u>	<u>\$ 84,118,411.93</u>	<u>\$ 1,724,407.72</u>

Note 4: Governmental 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 5: Unemployment Insurance Funds

The University of North Texas does not have CFDA 40.001 awards.

Note 6: Agency 320 Only

Note 7: Agency 501 Only

Note 8: Federal Deferred Revenue

The University of North Texas does not report any Federal Deferred Revenue.

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**UNIVERSITY OF NORTH TEXAS (752)**

**Schedule 1B - Schedule of State Grant Pass-Throughs From/To State Agencies  
For the Fiscal Year Ended August 31, 2003**

**Pass-Through From:**

TX State Library & Archives (Agency 306)

From Republic to State: Debates & Documents

\$ 10,926.00

TX Infrastructure Board (Agency 367)

## Unaudited

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 2A - Miscellaneous Bond Information**  
**For the Fiscal Year Ended August 31, 2003**

Description of Issue	Bonds Issued to Date	Range of Interest Rates	Terms of Variable Interest Rate	Scheduled Maturities		First Call Date
				First Year	Last Year	
Cons Univ Rev Ref & Imp Bonds, Ser '85(B)	\$ 31,135,000.00	6.25% - 10.00%	N/A	1987	2003	04/15/95
Cons Univ Rev Bonds, Ser '94	10,000,000.00	4.00% - 7.00%	N/A	1995	2014	04/15/04
Cons Univ Rev Bonds, Ser '96	15,000,000.00	4.30% - 7.30%	N/A	1996	2015	04/15/06
Cons Univ Rev Ref Bonds, Ser '97	8,230,000.00	3.70% - 4.85%	N/A	1998	2005	-
Revenue Financing Sys Bonds, Ser '97	4,380,000.00	4.50% - 6.00%	N/A	1998	2007	04/15/03
Revenue Financing Sys Bonds, Ser '99	23,040,000.00	4.25% - 5.40%	N/A	1999	2019	04/15/09
Revenue Financing Sys Bonds, Ser '01	33,860,000.00	4.00% - 5.50%	N/A	2002	2024	04/15/12
Revenue Financing Sys Bonds, Ser '02	36,340,000.00	2.00% - 5.00%	N/A	2003	2022	04/15/12
Revenue Financing Sys Bonds, Ser '02A	9,500,000.00	4.00% - 5.00%	N/A	2004	2022	04/15/12
Revenue Financing Sys Bonds, Ser '03	31,180,000.00	3.00% - 5.00%	N/A	2005	2034	04/15/13
Total	<u>\$ 202,665,000.00</u>					



**Unaudited**

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_____	_____	_____	_____	_____
=====	=====	=====	=====	=====

2009-13	2014-18	2019-23	2024-28	2029-33	2034-38	Total Requirements
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
=====	=====	=====	=====	=====	=====	=====

**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)**

**Schedule 2D - Analysis of Funds Available for Debt Service**

**For the Fiscal Year Ended August 31, 2003**

<b>Description of Issue</b>	<b>Pledged and Other Sources and Related Expenditures for FY 2003</b>				
	<b>Total Pledged and Other Sources</b>	<b>Operating Expenses &amp; Expenditures</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	
				<b>Principal</b>	<b>Interest *</b>
Cons Univ Rev Ref & Imp Bonds, Ser '85(B), Cons Univ Rev Bonds, Ser '94 & '96 & Cons Univ Rev Ref Bonds, Ser '97	\$ 65,450,998.68	\$ 23,326,594.73	\$ 476,130.03	\$ 3,105,000.00	\$ 1,087,395.00
Rev Fin Sys Bonds, Ser '97, '99, '01, '02, 02A & 03	39,717,256.54	612,247.10	-	2,905,000.00	3,970,666.26
<b>Total</b>	<b>\$ 105,168,255.22</b>	<b>\$ 23,938,841.83</b>	<b>\$ 476,130.03</b>	<b>\$ 6,010,000.00</b>	<b>\$ 5,058,061.26</b>

\* In accordance with State Comptroller reporting requirements, the interest amounts on this schedule represent interest expense per the bond amortization schedules rather than interest on a full accrual basis.



# Unaudited

## UNIVERSITY OF NORTH TEXAS (752) Schedule 2E - Defeased Bonds Outstanding For the Fiscal Year Ended August 31, 2003

<u>Description of Issue</u>	<u>Year Refunded</u>	<u>Par Value Outstanding</u>
Student General Fee Building Bonds, Series 1973	1985	\$ 1,025,000.00
Combined Fee Revenue Refunding Bonds, Series 1978	1985	3,435,000.00
Consolidated University Revenue Refunding Bonds, Series 1987	1997	4,250,000.00
		<hr/>
		<u>\$ 8,710,000.00</u>



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Local Revenue Fund 0258	\$ 12,237,994.85	\$ -	\$ 12,237,994.85
	<u>\$ 12,237,994.85</u>	<u>\$ -</u>	<u>\$ 12,237,994.85</u>