FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

NORVAL F. POHL, President

For the year ended August 31, 2003

TABLE OF CONTENTS

Letter of Transmittal	1

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)	I	Lubbock
George W. Pepper* Gayle Strange* Robert A. Nickell*	(Term expires 5-22-03)		Denton
Charles Beatty	(Term expires 5-22-05)		
Jana Dean		S	ecretary

ADMINISTRATIVE OFFICERS

rms have expired continue to serve until their replacements are appointed by the Governor, or if they erve an additional six-year term.

UNIVERSITY OF NORTH TEXAS (752)

Statement of Net Assets

August 31, 2003

August 31, 2003		
	Current Year	Prior Year
	2003	2002*
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash on Hand	\$ 81 \$801.00	\$
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	T 224 T2	20.004.
Cash on Hand	7,334.73	20,086.74
Cash in Bank	(1,964,929.12)	(177,389.69)
Cash in State Treasury	-	27.706.410.06
Cash Equivalents	37,995,715.49	27,786,410.96
Short Term Investments	807,154.06	14 422 101 65
Legislative Appropriations Receivables from:	12,985,679.05	14,423,191.65
	4.560.022.20	2 471 500 20
Federal	4,560,922.39	3,471,580.20
Other Intergovernmental Interest and Dividends	1,833,896.91 1,058,635.17	2,507,804.37
Accounts Receivable		1,504,850.95
Gifts Receivable	28,719,851.56 584,083.16	20,330,155.85 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*

UNIVERSITY OF NORTH TEXAS (752)

Statement of Revenues, Expenses, and Changes in Net Assets

	(Current Year 2003	Pri	ior Year 2002*
OPERATING REVENUES				
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
Total Operating Revenues		186,509,046.99	1	170,495,772.94
OPERATING EXPENSES (1)				
Instruction		128,927,224.83	1	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	3	303,950,903.20
Operating Income (Loss)		(129,608,803.63)	(1	133,455,130.26)
NONOPERATING REVENUES (EXPENSES)				
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		(771,003.70)		(27,677.32)
betterion of Claims		_		_

	Current Year 2003	Prior Year 2002*
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)	116,530,136.40	126,644,231.66
Income (Loss) before Other Revenues, Expenses,		
Gains, Losses and Transfers	(13,078,667.23)	(6,810,898.60)
OTHER REVENUES, EXPENSES, GAINS		
LOSSES AND TRANSFERS		
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	17,562,626.25	18,642,295.99
CHANGE IN NET ASSETS	4,483,959.02	11,831,397.39
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	274,457,073.35	264,242,277.07
NET ASSETS, ENDING	\$ 278,941,032.37	\$ 276,073,674.46

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

Operating Expenses	I	nstruction	Research	Public Service	Academic Support
Cost of Goods Sold	\$	-	\$ -	\$ (24.00) \$	-
Salaries and Wages		88,530,820.58			

	Student Institutional Services Support		· · · · · · · · · · · · · · · · · · ·		Scholarships nd Fellowships		Auxillary Enterprises	Depreciation			2003 Total Expenditures		
\$	_	\$	_	\$	_	\$	_	\$	5,418,595.53	\$	_	\$	5,418,571.53
Ψ	13,117,734.85	Ψ	10.139.798.80	Ψ	6,019,458.93	Ψ	260,427.44	Ψ	11,612,617.46	Ψ	_	Ψ	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
\$	29,860,545.10	\$	26,034,284.50	\$	20,954,576.37	\$	23,394,344.37	\$	27,135,232.30	\$	9,387,146.64	\$	316,117,850.62

UNIVERSITY OF NORTH TEXAS (752)

Statement of Cash Flows

	Current Year 2003	Prior Year 2002
CASH FLOWS FROM OPERATING ACTIVITIES		
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	(119,543,218.54)	(122,845,619.83)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Proceeds from State Appropriations	112,579,165.78	114,440,103.77
Proceeds from Debt Issuance	-	111,110,10017
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
		2,394,043.27
Proceeds of Transfers from Other Components	-1,538,302.71	0.690.400.67
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	125,791,818.59	125,689,182.16
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES		
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)	(011,023.02)
Net Cash Provided (Used) From Capital and Related	(470,744.20)	
Financing Activites	(225,421.72)	32,779,113.44
CASH FLOWS FROM INVESTING ACTIVITIES		
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
	0,423,133.72	7,516,710.16
Proceeds from Principal Payments on Loans	(20, 655, 242, 05)	(10.200.066.67)
Payments to Acquire Investments	(29,655,342.05)	(19,308,066.67)
Net Cash Provided (Used) by Investing Activities	23,792,294.82	19,028,569.43
Net Increase (Decrease)/ in Cash and Cash Equivalents	29,815,473.15	54,651,245.20
Cash and Cash EquivalentsSeptember 1, 2002 Restatements to Beginning Cash and Cash Equivalents	122,868,317.97	68,217,072.77
Cash and Cash EquivalentsAugust 31, 2003	\$ 152,683,791.12	\$ 122,868,317.97
Cash and Cash Equivalents August 31, 2003	\$ 152,683,791.12	φ 122,000,317.97

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

UNIVERSITY OF NORTH TEXAS (752)

$Schedule\ 1A\ \hbox{-}\ Schedule\ of\ Expenditures\ of\ Federal\ Awards$

			Pass Through From						
FEDERAL GRANTOR/	CFDA	Identifying	Agy./	Agencies	Non-State				
PASS THROUGH GRANTOR/	Number	Number	Univ.	Or Univ.	Entities				
PROGRAM TITLE			#	Amount	Amount				
U.S. Department of Agriculture									
Direct Programs:				\$ -	\$ -				
Forestry Incentives Program	10.064								
Pass Through From:									
Texas Department of Human Services	40.550		201	04 == 4 4=					
Summer Food Services Program for Children	10.559		324	24,574.45					
Total U.S. Department of Agriculture				24,574.45					
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							
Community Outreach Partnership Center	14.511	OH 1EX 293			-				
Total Department of Housing & Urban Development	14.511								
Department of Justice					-				
Pass Through From:									
Office of the Governor									
Bulletproof Vest Partnership Program	16.607		300	1,312.50					
Office of Community-Oriented Policing Services			000	1,012.00					
Troops to COPS	16.711								
Total Department of Justice				1,312.50					
Federal Mediation & Conciliation Service					1				
Direct Programs:									
Labor Mediation & Conciliation	34.001								
Total Federal Mediation & Conciliation Services				-	-				
General Services Administration									
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					
National Foundation on the Arts & Humanities									
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	4E 420		206	0.002.04					
Promotion of Humanities Challenge Grants Total National Foundation on the Arts & Humanities	45.130		306	8,963.94 8,963.94					
National Science Foundation				0,903.94					
Direct Programs:									
Mathematical and Physical Sciences	47.049								
Pass Through From:	47.040								
Ohio State Univ Research Foundation									
Social, Behavioral and Econimic Sciences	47.075	740750			2,000.00				
Collin County Community College District					2,000.00				
Education and Human Resources	47.076	752037156			18,434.28				
Total National Science Foundation					20,434.28				
Department of Veteran's Affairs									
Pass Through From:									
Datatrac Information Service									
Contract: Cybersecurity Program Support	64.000	30010721568			55,389.29				
Total Department of Veteran's Affairs				-	55,389.29				
Department of Education									
Direct Programs:									
TRIO-Talent Search	84.044								

				Pass Thro								
Pro	Direct Program Amount		Total T From & ect Program	Agy./ Univ. #	State A Univ A mou	Agy. v.	En	-State tities nount	ı	Expenditures Amount	-	Total PT To & Expenditures
Al	HOUHL	DIIE	act Flogram	#	Amou	JI IL	AII	IOUITIL		Amount		:xperiartares
\$	- 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
	53,620.20 137,624.20		53,620.20 137,624.20			-		-		53,620.20 137,624.20		53,620.20 137,624.20
			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
	53,835.66		8,963.94 62,799.60			_		-		8,963.94 62,799.60		8,963.94 62,799.60
	23,000.00		23,000.00							23,000.00		23,000.00
	20,000.00											
			2,000.00							2,000.00		2,000.00
	23,000.00		18,434.28 43,434.28			-		-		18,434.28 43,434.28		18,434.28 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

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

D ******	T. ()	A	Pass Through To	Na cons		+
Direct	Total	Agy./	State Agy.	Non-State	F Pt	Total
Program	PT From &	Univ. #	Univ.	Entities	Expenditures	PT To &
Amount	Direct Program	#	Amount	Amount	Amount	Expenditures
653,784.41 455,518.90	653,784.41 455,518.90				653,784.41 455,518.90	653,784.41 455,518.90
455,516.90	9.47				455,516.50	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
0.000.00	0.000.00				0.000.00	0.000.00
2,268.00 1,254,720.13	2,268.00 1,254,720.13				2,268.00 1,254,720.13	2,268.00 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
	15,725.39				15,725.39	15,725.39
	41,531.23				41,531.23	41,531.23
42,157.24	554,124.22				554,124.22	554,124.22
4,670.96	4,670.96				4,670.96	4,670.96
(2.00)	236,393.60				236,393.60	236,393.60
	200,000.00				250,000.00	
24,019.56 28,688.52	24,019.56 265,084.12	754	24,019.56 24,019.56		241,064.56	24,019.56 265,084.12
5,000.00	5,000.00				5,000.00	5,000.00
1,534.93	1,534.93				1,534.93	1,534.93

				Pass Through From		
FEDERAL GRANTOR/	CFDA	Identifying		Ü	Non-State	
PASS THROUGH GRANTOR/	Number	Identifying Number	Agy./ Univ.	Agencies Or Univ.	Entities	
PROGRAM TITLE	Nullibei	Nullibei	#	Amount	Amount	
Pass Through From:				, tillouit	711104111	
Arkansas Game & Fish Commission						
Fish & Wildlife Management Assistance	15.608	716006567			3.806.01	
U.S. Department of Justice	10.000	7 10000007			0,000.01	
Office of Justice Programs						
Direct Programs:						
Criminal Justice Research & Development:						
Graduate Research Fellowships	16.562					
U.S. Department of Labor	.0.002					
Pass Through From:						
Tarrant County Workforce Development Board						
WIA Adult Program	17.258	02-FUS-WIA-001			62,545.97	
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					
National Aeronautics & Space Administration						
Direct Programs:						
Aerospace Education Services Program	43.001					
Pass Through From:						
California Institute/Technology						
Contract: Measurement of Isotopic Composition	43.000	1241927			24,658.68	
of Iron Oxides						
National Foundation on the Arts & the Humanities						
Direct Programs:						
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 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						

	_		Pass Through To				
Direct Program	Total PT From &	Agy./ Univ.	State Agy. Univ.	Non-State Entities	Expenditures	Total PT To &	
Amount	Direct Program	#	Amount	Amount	Amount	Expenditures	
	3,806.01				3,806.01	3,806.01	
259,389.99	259,389.99				259,389.99	259,389.99	
200,000100	250,000.00				200,000.00	200,000.00	
	62,545.97				62,545.97	62,545.97	
4F F40 42	45 540 42				15,510.13	45 540 42	
15,510.13	15,510.13				15,510.13	15,510.13	
10,440.78	10,440.78				10,440.78	10,440.78	
10,440.70	10,140.70				10,440.70	10,110.70	
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	
74,000.00	74,300.30				74,300.30	74,300.30	
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	
	00.40				00.40	00.40	
	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)	
	(5.52)				(5.52)	(0.02)	

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

U.S. Department of Energy

			Pass Through To				
Total		Non-State	State Agy.	Agy./	Total	Direct	
PT To &	Expenditures	Entities	Univ.	Univ.	PT From &	Program	
Expenditures	Amount	Amount	Amount	#	Direct Program	Amount	
88,314.6	88,314.61				88,314.61	88,314.61	
61,610.4	61,610.49				61,610.49	61,610.49	
1,576.7	1,576.72				1,576.72	1,576.72	
39,747.4	39,747.44				39,747.44	39,747.44	
389,103.9	389,103.97				389,103.97	389,103.97	
55,866.3	55,866.38				55,866.38	55,866.38	
57,633.6	57,633.68				57,633.68	57,633.68	
605,667.9	605,667.98				605,667.98	605,667.98	
41,942.4	41,942.46				41,942.46		
45,675.0	45,675.00				45,675.00	48.00	
183,866.70	183,866.70				183,866.70		
212,359.50	212,359.56				212,359.56		
22,474.09	22,474.09				22,474.09		
(749.6	(749.67)				(749.67)		
11.2	11.20				11.20		
89.5	89.59				89.59		
2,796.10	2,796.10				2,796.10		
3,627.3	3,627.37				3,627.37		
1,477.1	1,477.17				1,477.17		
500.6	500.62				500.62		
1,711.9	1,711.92				1,711.92		
11,733.2	11,733.22				11,733.22		
11,776.9	11,776.94				11,776.94		
14,254.3	14,254.39				14,254.39		
107,993.3	-		107,993.36	721	107,993.36	107,993.36	
571.8	571.80				571.80	571.80	
179,199.5	179,199.56				179,199.56	179,199.56	
43,980.5	43,980.50				43,980.50	43,980.50	
32,156.2	32,156.21				32,156.21	32,156.21	

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

				Pas	ss Through To				
	Direct Program Amount	Total PT From & Direct Program	Agy./ Univ. #		State Agy. Univ. Amount	Er	n-State ntities nount	Expenditures Amount	Total PT To & Expenditures
	217,011.85	217,011.8	85					217,011.85	217,011.85
		141,870.9	97					141,870.97	141,870.97
_	7,682,340.95	(74. 8,823,671.9		_	107,993.36		<u>-</u>	 (74.11) 8,715,678.60	 (74.11) 8,823,671.96
\$	113,285,910.68	\$ 116,002,238.9	91	\$	132,012.92	\$	-	\$ 115,870,225.99	\$ 116,002,238.91

Note 3: Student Loans Processed & Administrative Costs Recovered

Federal Grantor/ CFDA Number/ New Loans		Admin Costs			essed & in Costs	Ending Balance of Previous		
Program Name	Processed		Recovered Recovere		vered	Years	s' Loans	
Department of Education								
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		-
Total Dept of Education	\$	84,118,411.93	\$	-	\$	84,118,411.93	\$	1,724,407.72

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.

THIS PAGE LEFT BLANK INTENTIONALLY

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
TX Infrastructure Board (Agency 367)

\$ 10,926.00

UNIVERSITY OF NORTH TEXAS (752)

Schedule 2A - Miscellaneous Bond Information

	Bonds		Terms of	Scheduled	Maturities	First	
	Issued	Range of	Variable	First	Last	Call	
Description of Issue	to Date	Interest Rates	Interest Rate	Year	Year	Date	
Cons Univ Day Dof & Imp Donds Sor 195/D)	\$ 31,135,000.00	6.25% - 10.00%	N/A	1987	2003	04/15/95	
Cons Univ Rev Ref & Imp Bonds, Ser '85(B)							
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	\$ 202,665,000.00						

UNIVERSITY OF NORTH TEXAS (752) Schedule 2B - Changes in Bonded Indebtedness

	Bonds Outstanding 09/01/02	Bonds Issued	Bonds Matured or Retired	Bonds Refunded or Extinguished	Bonds Outstanding 08/31/03	Amounts Due Within One Year
Cons Univ Rev Ref & Imp Bonds, Ser '85 (B)	\$ 1,858,554.01	\$ 116,445.99	\$ 1,975,000.00	\$ -	\$ -	\$ -
Cons Univ Rev Bonds, Ser '94	7,320,000.00	-	445,000.00	-	6,875,000.00	470,000.00
Cons Univ Rev Bonds, Ser '96	10,920,000.00	-	605,000.00	-	10,315,000.00	640,000.00
Cons Univ Rev Ref Bonds, Ser '97	4,310,000.00	-	80,000.00	-	4,230,000.00	2,090,000.00
Revenue Financing Sys Bonds, Ser '97	2,425,000.00					

2000.12	201110	2010 22	****		2024.20	Total
2009-13	2014-18	2019-23	2024-28	2029-33	2034-38	Requirements
\$ 3,440,000.00	\$ 805,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,875,000.00
621,720.00	32,200.00	-	-	-	-	1,989,420.00
4,575,000.00	2,200,000.00	-	-	-	-	10,315,000.00
1,259,680.00	166,500.00	-	-	-	-	3,628,840.00
-	-	-	-	-	-	4,230,000.00
-	-	-	-	-	-	306,855.00
-	-	-	-	-	-	1,985,000.00
-	-	-	-	-	-	235,620.00
5,715,000.00	7,415,000.00	1,725,000.00	-	-	-	19,320,000.00
3,378,818.82	1,679,737.56	93,150.00	-	-	-	9,779,975.22
6,450,000.00	9,255,000.00	12,015,000.00	2,780,000.00	-	-	33,860,000.00
7,371,375.00	5,334,125.00	2,567,825.00	139,000.00	-	-	23,841,350.00
8,035,000.00	9,935,000.00	9,875,000.00	-	-	-	34,650,000.00
5,871,925.06	3,963,531.30	1,252,250.02	-	-	-	18,185,531.38
2,275,000.00	2,815,000.00	2,775,000.00	-	-	-	9,500,000.00
1,609,968.80	1,094,562.50	355,250.00	-	-	-	5,254,282.80
3,415,000.00	4,100,000.00	5,030,000.00	6,320,000.00	8,070,000.00	1,865,000.00	31,180,000.00
6,368,637.50	5,688,518.78	4,757,900.00	3,462,500.00	1,716,000.00	93,250.00	28,756,526.25
60,387,125.18	54,484,175.14	40,446,375.02	12,701,500.00	9,786,000.00	1,958,250.00	243,893,400.65
26,482,125.18	17,959,175.14	9,026,375.02	3,601,500.00	1,716,000.00	93,250.00	91,978,400.65
\$33,905,000.00	\$36,525,000.00	\$31,420,000.00	\$ 9,100,000.00	\$ 8,070,000.00	\$ 1,865,000.00	\$ 151,915,000.00

UNIVERSITY OF NORTH TEXAS (752)

Schedule 2D - Analysis of Funds Available for Debt Service

For the Fiscal Year Ended August 31, 2003

Pledged and Other Sources and Related Expenditures for FY 2003 Total Pledged Operating and Other Expenses & Capital **Debt Service Description of Issue** Sources **Expenditures** Outlay **Principal** Interest * 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 \$ 105,168,255.22 Total 23,938,841.83 476,130.03 6,010,000.00

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

UNIVERSITY OF NORTH TEXAS (752)

Schedule 2E - Defeased Bonds Outstanding

Description of Issue	Year Refunded	Par Value Outstanding
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
		Φ 0.710.000.00
		\$ 8,710,000.00

THIS PAGE LEFT BLANK INTENTIONALLY

UNIVERSITY OF NORTH TEXAS (752) Schedule 3 - Reconciliation of Cash in State Treasury August 31, 2003

Cash in State Treasury	Unrestricted	Restricted		Current Year Total	
Local Revenue Fund 0258	\$ 12,237,994.85	\$	-	\$ 12,237,994.85	
Total Cash in State Treasury (Stmt of Net Assets)	\$ 12,237,994.85	\$	-	\$12,237,994.85	