

FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

ALFRED F. HURLEY, Chancellor/President

For the year ended August 31, 2000

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UNIVERSITY^{of} NORTH TEXAS

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

November 20, 2000

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

Dear Dr. Pohl:

Submitted herein is the Annual Financial Report of the University of North Texas for the fiscal year ended August 31, 2000.

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

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

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

Respectfully submitted,

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

Approved:

Phillip C. Diebel
Vice President for Finance and Business Affairs

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

ORGANIZATIONAL DATA

August 31, 2000

BOARD OF REGENTS

Marjorie Craft (Term expires 5-22-01) DeSoto
Burle Pettit (Term expires 5-22-01) Lubbock
John Robert "Bobby" Ray (Term expires 5-22-01) Plano

George W. Pepper (Term expires 5-22-03) Fort Worth
Gayle Strange (Term expires 5-22-03) Denton
Robert A. Nickell (Term expires 5-22-03) Irving

Roy Gene Evans (Term expires 5-22-05) Dallas
Richard Knight, Jr. (Term expires 5-22-05) Dallas
Tom Lazo, Sr. (Term expires 5-22-05) Dallas

OFFICERS OF THE BOARD

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

ADMINISTRATIVE OFFICERS

Alfred F. Hurley Chancellor/President
Norval F. Pohl Provost & Executive Vice President
Phillip C. Diebel V.P. Finance & Business Affairs
Virginia E. Anderson Assoc. V.P. Finance & Business Affairs

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UNIVERSITY OF NORTH TEXAS

ENROLLMENT DATA

BY TYPE OF STUDENT, 1999-00	FALL	SPRING	MAY-MESTER	SUMMER TERMS	
				FIRST	SECOND
Texas Resident	23,234	21,827	3,122	9,259	7,551
Out of State	742	683	62	254	201
Foreign	717	739	80	360	207
High School Honor Scholarship	21	20	0	0	0
Students from Other Nations/Am. Hemi	10	9	2	5	2
Children of Disabled Peace Officers	2	4	0	1	2
Statutory Waiver of Non-Resident Tuition	1,088	1,074	110	462	322
Graduate Final Hours	23	17	0	4	5
Sr. Citizens Auditing a Course	11	6	0	5	2
Shared Institutional Enrollment	3	6	0	0	0
Individuals in Foster Care	10	10	1	5	6
State Commission for the Blind	64	68	9	34	26
State Vocational Rehabilitation	21	23	2	18	14
Veterans:					
Public Law	398	397	61	169	140
Hazlewood Act (State Law)	149	152	15	78	64
Official Head Count 1999-00	26,493	25,035	3,464	10,654	8,542

ENROLLMENT TREND DATA

FISCAL YEAR	STUDENTS	SEMESTER HOURS
2000	26,493	290,655
1999	25,514	275,555
1998	25,013	270,890
1997	24,957	270,846
1996	25,114	272,924
1995	25,605	278,027
1994	25,759	279,693
1993	26,433	288,055
1992	27,020	298,354
1991	27,160	303,097
1990	26,519	294,581
1989	24,498	269,954
1988	22,380	246,963
1987	21,271	233,610
1986	20,996	230,153

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

August 31, 2000
(With Comparative Totals August 31, 1999)
UNAUDITED

	CURRENT FUNDS						
	UNRESTRICTED FUNDS				RESTRICTED	LOAN FUNDS	ENDOWMENT & SIMILAR FUND
	GENERAL	DESIGNATED	ENTERPRISE	TOTAL			
\$	\$	\$	\$	\$	\$	\$	
ASSETS							
Cash & Temporary Investments	23,309,899.38	35,589,299.30	21,742,947.17	80,642,145.85	11,750,328.59	3,385,862.85	10,214,204.46
Bal in State Appropriations	16,633,193.52			16,633,193.52			
Accounts Receivable (net of allowance for doubtful accts of \$29,916.66 & \$35,399.75, respectively)	11,652,610.67	221,082.00	135,637.01	12,009,329.68	2,572,190.63		
Due from Other Funds				0.00			
Due from Other State Agencies	2,525.00			2,525.00	279,663.75		
Investments				0.00			
Accrued Interest Receivable	1,315,206.17			1,315,206.17		138,735.72	
Prepaid Expenses	27,478.48	135,514.65	141,649.00	304,642.13			
Deferred Charges				0.00			
Federal Receivables				0.00	2,944,869.01		
Deposits	37,875.00			37,875.00		1,000.00	
Notes Receivables (net of allowance for doubtful accts of \$184,474.50 & \$165,680 respectively)				0.00		2,888,582.94	
Consumable Inventories	2,709,666.94	757,280.65		3,466,947.59			
Inventories, at Cost			245,073.50	245,073.50	211.00		
Work in Process				0.00			
Patents				0.00			
Land				0.00			
Buildings				0.00			
Improvements Other than Bldgs.				0.00			
Equipment				0.00			
Library Books				0.00			
Construction in Progress				0.00			
TOTAL ASSETS	55,688,455.16	36,703,176.60	22,265,306.68	114,656,938.44	17,547,262.98	6,414,181.51	10,214,204.46
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	10,625,737.96	1,777,234.00	1,359,766.41	13,762,738.37	1,186,062.31		
Deposits Payable	584,609.61		715,388.49	1,299,998.10			
Due to Other Funds				0.00	5,691,048.34		
Due to Other State Agencies	9,130.21			9,130.21	28,671.72		
Deferred Revenues	13,367,250.75	1,394,210.98	7,932,458.72	22,693,920.45			
Accrued Compensable Absences	3,129,391.82	115,856.89	540,498.43	3,785,747.14	11,292.51		
Revenue Bonds Payable				0.00			
Less Deferred Interest				0.00			
Bond Interest Payable				0.00			
Lease-Purchases Payable				0.00			
Funds Held in Custody /Others				0.00			
Total Liabilities	27,716,120.35	3,287,301.87	10,548,112.05	41,551,534.27	6,917,074.88	0.00	0.00
Fund Balances:							
Unrestricted							
Reserved							
Encumbrances	2,988,046.57	2,362,085.02	1,044,275.00	6,394,406.59			
Reserve for Working Funds	64,083.00	1,995.00	92,840.00	158,918.00			

PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM)	
UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT COSTS	INVESTMENTS IN PLANT		2000	1999
\$	\$	\$	\$	\$	\$	\$
19,525,846.23	1,679,387.22	10,663,542.65		17,020,994.14	154,882,311.99	141,709,138.54
46,106.51	12,884,123.52				29,563,423.55	26,233,767.18
		487,580.00		5,540.49	15,074,640.80	8,941,435.27
		5,691,048.34			5,691,048.34	3,559,793.58
					282,188.75	399,969.65
				13,605.82	13,605.82	13,017.84
					1,453,941.89	1,194,496.27
					304,642.13	48,749.49
					0.00	0.00
					2,944,869.01	2,264,785.55
					38,875.00	1,000.00
					2,888,582.94	2,929,398.00
					3,466,947.59	2,954,300.79
					245,284.50	312,608.40
					0.00	0.00
				2,007.30	2,007.30	0.00
			14,970,842.12		14,970,842.12	14,286,871.11
			229,333,219.43		229,333,219.43	176,012,083.30
			18,440,153.51		18,440,153.51	15,798,354.50
			80,694,655.59		80,694,655.59	73,414,483.92
			46,209,774.00		46,209,774.00	42,498,994.00
			3,127,995.76		3,127,995.76	45,829,438.20
19,571,952.74	14,563,510.74	16,842,170.99	392,776,640.41	17,042,147.75	609,629,010.02	558,402,685.59
1,132,681.40	484,598.78			16,996.37	16,583,077.23	14,022,515.13
					1,299,998.10	1,269,330.30
					5,691,048.34	3,559,793.58
					37,801.93	0.00
		487,580.00			23,181,500.45	22,240,691.49
					3,797,039.65	3,499,662.19
18,134,665.97			35,866,009.95		54,497,244.24	59,535,000.00
					0.00	-1,441,762.81
					0.00	4,579,598.08
			116,465.67		116,465.67	135,833.23
				17,025,151.38	17,025,151.38	13,388,118.79
19,267,347.37	981,167.10	487,580.00	35,982,475.62	17,042,147.75	122,229,326.99	120,788,779.98
					6,394,406.59	4,764,521.32
					158,918.00	86,125.00

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

August 31, 2000
(With Comparative Totals August 31, 1999)
UNAUDITED

	CURRENT FUNDS						
	UNRESTRICTED FUNDS				RESTRICTED	LOAN FUNDS	ENDOWMENT & SIMILAR FUND
	AUXILIARY			TOTAL			
	GENERAL	DESIGNATED	ENTERPRISE		TOTAL		
\$	\$	\$	\$	\$	\$	\$	
Reserve for Goods for Resale Inventory			245,073.50	245,073.50			
State Appns to be Lapsed				0.00			
Reserve for Consumable Supp	2,709,666.94	757,280.65		3,466,947.59			
Reserve for Prepaid Expenses	1,000.00			1,000.00			
TUCA Reserve		952,792.44		952,792.44			
HEAF Funds	9,080,950.55			9,080,950.55			
Unreserved							
Allocated							
Future Operating Budget	12,330,790.06	4,015,393.29		16,346,183.35			
Student Service Fees			749,459.21	749,459.21			
Restricted Parking Fees			0.00	0.00			
Student ID Card Fees			716,975.91	716,975.91			
Returned Checks			116,927.92	116,927.92			
Student Health Center			412,108.70	412,108.70			
Union Food Court Fees			478,681.97	478,681.97			
Student Union Fees			580,846.15	580,846.15			
Building Reserve			1,872,828.95	1,872,828.95			
Service Dept Operating Fund	826,816.52			826,816.52			
Student Loan Programs				0.00			
TAMS Reserve		220,109.64		220,109.64			
TPEG Funds		214,550.92		214,550.92			
Scholarship Funds		1,101,536.54		1,101,536.54			
Course Fees/Special Svc Fees		5,280,926.52		5,280,926.52			
Reserve for Equip Replacement		1,701,223.44		1,701,223.44			
Computer Services Fees		367,106.04		367,106.04			
Overhead Allocated to Research		559,281.60		559,281.60			
Construction Projects				0.00			
Unrealized Increase in FV of Payment of Capital Appreciation Bonds	-29,018.83	-212,726.17	-181,653.17	-423,398.17	-71,667.84	-6,848.03	3,779,373.32
Unallocated		16,094,319.80	5,588,830.49	21,683,150.29			
Restricted							
Restricted - Encumbered				0.00	1,452,830.32		
Restricted - Other				0.00	9,249,025.62	4,214,819.83	
US Govrnmnt Grants Refundable				0.00		2,206,209.71	
Endowment				0.00			2,641,254.15
Quasi-Endowments-Restricted				0.00			1,259,193.79
Quasi-Endowments-Unrestricted				0.00			2,534,383.20
Net Invested in Plant				0.00			
Total Fund Balances (Exh. B)	27,972,334.81	33,415,874.73	11,717,194.63	73,105,404.17	10,630,188.10	6,414,181.51	10,214,204.46
TOTAL LIABILITIES & FD. BA	55,688,455.16	36,703,176.60	22,265,306.68	114,656,938.44	17,547,262.98	6,414,181.51	10,214,204.46

See accompanying Notes to the Financial Statements.

PLANT FUNDS				AGENCY FUNDS	TOTALS (MEMORANDUM)	
UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT AND DEBTEDNES	INVESTMENTS IN PLANT		2000	1999
\$	\$	\$	\$	\$	\$	\$
					245,073.50	312,195.40
					0.00	0.00
					3,466,947.59	2,980,588.79
					1,000.00	0.00
					952,792.44	779,876.24
					9,080,950.55	6,776,332.94
					16,346,183.35	10,315,354.37
					749,459.21	608,407.10
					0.00	147,544.49
					716,975.91	692,635.28
					116,927.92	111,157.78
					412,108.70	377,233.47
					478,681.97	283,926.53
					580,846.15	548,626.79
					1,872,828.95	1,872,828.95
					826,816.52	826,816.52
					0.00	0.00
					220,109.64	705,007.92
					214,550.92	329,755.48
					1,101,536.54	718,833.08
					5,280,926.52	3,596,222.87
					1,701,223.44	1,211,342.56
					367,106.04	416,010.71
					559,281.60	380,851.95
261,437.37	10,061,600.74				10,323,038.11	13,802,450.96
-139,756.17	34,045.83	-69,210.42			3,102,538.52	2,384,164.78
		3,712,669.82			3,712,669.82	0.00
0.00		10,292,810.58			31,975,960.87	27,461,430.87
52,772.85	3,486,697.07				4,992,300.24	3,775,896.25
130,151.32	0.00	2,418,321.01			16,012,317.78	13,934,927.83
					2,206,209.71	2,173,657.72
					2,641,254.15	2,593,975.59
					1,259,193.79	1,245,384.83
					2,534,383.20	1,649,665.28
			356,794,164.79		356,794,164.79	329,750,155.96
304,605.37	13,582,343.64	16,354,590.99	356,794,164.79	0.00	487,399,683.03	437,613,905.61
19,571,952.74	14,563,510.74	16,842,170.99	392,776,640.41	17,042,147.75	609,629,010.02	558,402,685.59

EXHIBIT B
UNIVERSITY OF NORTH TEXAS

STATEMENT OF CHANGES IN FUND BALANCES

Year Ended August 31, 2000

(With Comparative Totals August 31, 1999)

UNAUDITED

	CURRENT FUNDS					
	UNRESTRICTED FUNDS					
	AUXILIARY				RESTRICTED	LOAN FUNDS
	GENERAL	DESIGNATED	ENTERPRISES	TOTAL		
\$	\$	\$	\$	\$	\$	
FUND BALANCES, September 1, 1999	19,870,500.82	23,561,029.54	11,546,391.21	54,977,921.57	9,088,047.24	5,869,697.74
Restatement (See Note 20)				0.00		
Restated Fund Balance 9/1/2000	19,870,500.82	23,561,029.54	11,546,391.21	54,977,921.57	9,088,047.24	5,869,697.74
REVENUES AND OTHER ADDITIONS						
Unrestricted Current Funds Rev. (Exh. C)	173,799,243.44	47,849,285.41	35,808,783.87	257,457,312.72		
Bond Proceeds on Sale of Bonds				0.00		
Federal Grants and Contracts				0.00	17,388,072.81	
Fed Pass-Thru Grants from St Agencies				0.00	1,277,483.44	
State Grants and Contracts				0.00	3,155,872.08	
State Pass-Thru Grants from St Agencies				0.00	344,087.22	
Private Gifts, Grants, Contracts				0.00	8,567,113.87	
Net Inc/(Dec) Fair Value of Inv.				0.00	-12,230.28	-3,615.50
Other Investment Income				0.00	105,614.10	73,709.03
Endowment Income				0.00	283,601.75	
Interest on Loans Receivable				0.00		92,143.37
Net Change in Bonds Payable				0.00		
Expended for Plant Facilities (Includes \$9,758,508.06 charged to Curr. Fund Expend)				0.00		
Prior Year Adjustment				0.00		
Net Decrease in Lease Payables				0.00		
Net Decrease in Bonds Payable						
Other Additions to Plant Facilities				0.00		
Reclassify from Agency Funds				0.00	8,881.00	
Adjustment for Contract and Grant Awards				0.00		
Other				0.00		
TOTAL REVENUES AND OTHER ADDITIONS	173,799,243.44	47,849,285.41	35,808,783.87	257,457,312.72	31,118,495.99	162,236.90
EXPENDITURES AND OTHER DEDUCTIONS						
Expenditures	147,812,631.88	36,741,498.81	34,830,162.28	219,384,292.97	30,246,994.75	
Expended for Plant Facilities				0.00		
Lapsed Appropriations	58,172.00			58,172.00		
Indirect Costs Recovered				0.00	1,382,463.30	
Loan Cancellations and Write-Offs				0.00		14,072.39
Administrative and Collection Costs				0.00		
Retirement of Indebtedness and Expense:				0.00		
Bonds				0.00		
Reduction in Perkins Loan Allocation				0.00		
Net Increase in Bonds Payable				0.00		
Int & Other Financing Chgs/Fees-Indebtedness				0.00		
Net Increase in Lease Payable				0.00		
Disposal of Plant Facilities				0.00		
Reclassification to Agency Funds		7,557.04		7,557.04		
Reclassification to UNT Foundation				0.00		
Prior Year Adj				0.00		

PLANT FUNDS

ENDOWMENT & SIMILAR FUNDS	UNEXPENDED	RENEWALS & REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	TOTAL (MEMORANDUM ONLY)	
					2000	1999
\$	\$	\$	\$	\$	\$	\$
8,421,121.16	1,488,782.80	14,608,832.10	13,409,347.04	329,750,155.96	437,613,905.61	410,196,652.35
			4,579,598.08		4,579,598.08	0.00
8,421,121.16	1,488,782.80	14,608,832.10	17,988,945.12	329,750,155.96	442,193,503.69	410,196,652.35
					257,457,312.72	231,007,995.17
					0.00	23,641,707.80
			159,786.00		17,547,858.81	17,763,793.20
					1,277,483.44	874,512.84
					3,155,872.08	2,899,426.00
					344,087.22	80,628.80
	86,362.10	448,348.86			9,101,824.83	8,838,805.91
847,277.86	-13,595.24	-2,943.37	-22,872.53		792,020.94	576,227.96
	1,293,150.21		1,304,090.97		2,776,564.31	1,616,087.41
135,753.41					419,355.16	349,382.70
					92,143.37	77,119.91
					0.00	3,860,000.00
				24,484,435.47	24,484,435.47	17,841,063.15
					0.00	0.00
				19,367.56	19,367.56	100,195.02
	2,004,335.38	-496,568.32		2,088,225.89	3,595,992.95	0.00
				2,732,263.64	2,732,263.64	3,577,848.92
					8,881.00	10,008.07
					0.00	-6,998,974.53
	3,800.00		126,033.70		129,833.70	480,286.02
983,031.27	3,374,052.45	-51,162.83	1,567,038.14	29,324,292.56	323,935,297.20	306,596,114.35
					249,631,287.72	228,591,616.62
	3,588,570.81	15,156,801.14			18,745,371.95	13,138,559.74
					58,172.00	504,050.60
					1,382,463.30	1,084,488.58
					14,072.39	20,099.84
					0.00	0.00
			4,185,000.00		4,185,000.00	3,860,000.00
					0.00	0.00
					0.00	23,641,707.80
			2,413,120.23		2,413,120.23	2,477,983.70
					0.00	0.00
				347,949.44	347,949.44	3,933,847.70
					7,557.04	5,925.00
					0.00	53,965.60
					0.00	41,519.25

EXHIBIT B
UNIVERSITY OF NORTH TEXAS

STATEMENT OF CHANGES IN FUND BALANCES

Year Ended August 31, 2000

(With Comparative Totals August 31, 1999)

UNAUDITED

	CURRENT FUNDS					
	UNRESTRICTED FUNDS					
	AUXILIARY					
	GENERAL	DESIGNATED	ENTERPRISES	TOTAL	RESTRICTED	LOAN FUNDS
\$	\$	\$	\$	\$	\$	
Other			0.00		8,689.50	
TOTAL EXPENDITURES AND OTHER DED.	147,870,803.88	36,749,055.85	34,830,162.28	219,450,022.01	31,629,458.05	22,761.89
TRANSFERS AMONG FUNDS (Additions/-Deductions)						
Mandatory -						
Skiles Act Funds from Tuition	-308,411.40			-308,411.40		
Tuition (Debt Service)	-3,513,606.67			-3,513,606.67		
Principal and Interest (Debt Service)			-1,139,742.92	-1,139,742.92		
Non-Mandatory -	-14,004,587.50	-1,245,384.37	331,924.75	-14,918,047.12	2,053,102.92	405,008.76
 TOTAL TRANSFERS AMONG FUNDS	 -17,826,605.57	 -1,245,384.37	 -807,818.17	 -19,879,808.11	 2,053,102.92	 405,008.76
 Net Increase/-Decrease for the Year	 8,101,833.99	 9,854,845.19	 170,803.42	 18,127,482.60	 1,542,140.86	 544,483.77
 FUND BALANCES, Aug 31, 2000 (Exh. A)	 27,972,334.81	 33,415,874.73	 11,717,194.63	 73,105,404.17	 10,630,188.10	 6,414,181.51
		(Sch B-2)	(Sch B-3)		(Sch B-4)	(Sch B-5)

See accompanying Notes to the Financial Statements.

PLANT FUNDS

ENDOWMENT & SIMILAR FUNDS	UNEXPENDED	RENEWALS & REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	TOTAL (MEMORANDUM ONLY)	
					2000	1999
\$	\$	\$	\$	\$	\$	\$
			3,100.00	1,932,334.29	1,944,123.79	1,825,096.66
0.00	3,588,570.81	15,156,801.14	6,601,220.23	2,280,283.73	278,729,117.86	279,178,861.09
			308,411.40		0.00	0.00
			3,513,606.67		0.00	0.00
			1,139,742.92		0.00	0.00
810,052.03	-969,659.07	14,181,475.51	-1,561,933.03		0.00	0.00
810,052.03	-969,659.07	14,181,475.51	3,399,827.96	0.00	0.00	0.00
1,793,083.30	-1,184,177.43	-1,026,488.46	-1,634,354.13	27,044,008.83	45,206,179.34	27,417,253.26
10,214,204.46	304,605.37	13,582,343.64	16,354,590.99	356,794,164.79	487,399,683.03	437,613,905.61
(Sch B-6)	(Sch B-8)	(Sch B-9)	(Sch B-10)	(Sch B-11)		

EXHIBIT C
UNIVERSITY OF NORTH TEXAS

STATEMENT OF CURRENT FUNDS REVENUES AND EXPENDITURES

Year Ended August 31, 2000
(With Comparative Totals - Year Ended August 31, 1999)

UNAUDITED

	UNRESTRICTED		
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES
	\$	\$	\$
REVENUES			
Tuition	30,353,543.89		
Designated Tuition		20,207,255.44	
Board Authorized Tuition	2,067,728.27		
Student Service Fees			5,857,793.92
Student Union Fee			2,256,855.00
Student Medical Fee			1,500,806.75
Other Fees	288,986.10	14,866,249.17	
Tuition Remissions and Exemptions	7,362,833.25		
State Appropriations	107,203,054.01		
State Appropriations - HEAF	20,217,740.00		
Federal Grants and Contracts		1,010,461.95	
Federal PassThru Grants from Other St Agencies			
State Grants and Contracts		35,389.09	
State Pass Thru Grants from Other St Agencies	1,809,901.41	183,329.00	
Private Gifts, Grants and Contracts		2,798,152.53	
Net Inc./-Dec. in Fair Value of Investments	-14,175.15	-34,723.29	-24,748.76
Other Investment Income	1,961,871.42	2,505,502.05	1,060,661.05
Endowment Income		16,304.75	
Sales and Services:			
Educational Activities	1,969,671.75	6,261,364.72	
Auxiliary Enterprises			25,157,415.91
Service Departments	541,432.11		
Other Sources	36,656.38		
Total Revenues	<u>173,799,243.44</u>	<u>47,849,285.41</u>	<u>35,808,783.87</u>
EXPENDITURES			
Educational and General:			
Instruction	83,387,386.59	13,489,905.18	
Research	1,857,785.72	1,716,182.52	
Public Service	1,540,018.58	1,143,488.52	
Academic Support	20,170,896.70	7,100,326.60	
Student Services	5,760,730.16	4,994,030.52	
Institutional Support	13,612,285.15	3,701,980.86	
Operation and Maintenance of Plant	13,386,323.10	18,753.42	
Scholarships and Fellowships	8,097,205.88	4,576,831.19	
Total Educational & General Expenditures	<u>147,812,631.88</u>	<u>36,741,498.81</u>	<u>0.00</u>
Auxiliary Enterprises			
Expenditures			34,830,162.28
Total Expenditures	<u>147,812,631.88</u>	<u>36,741,498.81</u>	<u>34,830,162.28</u>
See accompanying Notes to the Financial Statements.			
Note 1: Committed Legislative Appro. Revenue	\$89,162,578.00		
Art. IX, Sec. 9-11.14, Vehicle Reduction Rider	-76,417.00		
Art. IX, Sec. 9-11.06, \$100/Mo. Salary Increases	987,806.90		
Employee Benefits:			
Teacher Retirement Contribution	1,452,349.52		
Optional Retirement Contribution	2,426,261.27		
OASI Tax	5,627,516.82		
State Insurance Contribution	7,474,324.41		
Unemployment Compensation	2,132.01		
Worker's Compensation	146,502.08		
Subtotal	<u>107,203,054.01</u>		
HEAF	<u>20,217,740.00</u>		
	<u>\$127,420,794.01</u>	(C-1)	
State Pass-Through Grants:			
Remedial Education/Agency 781	(\$29,381.26)		
5th Yr Accounting Sch/Agency 781	15,215.00		
Advanced Research Program/Agency 781	573,386.99		
Advanced Tech Program/Agency 781	652,540.00		
Tx Grant Program/Agency 781	548,442.00		
Tx College Work Study/Agency 781	49,698.68		
Total State Pass-Through Grants	<u>\$1,809,901.41</u>	(C-1)	

TOTAL	RESTRICTED	TOTALS	
		2000	1999
\$	\$	\$	\$
30,353,543.89		30,353,543.89	27,894,939.13
20,207,255.44		20,207,255.44	17,852,282.80
2,067,728.27		2,067,728.27	2,022,044.90
5,857,793.92		5,857,793.92	5,236,809.64
2,256,855.00		2,256,855.00	2,145,828.50
1,500,806.75		1,500,806.75	1,466,147.79
15,155,235.27		15,155,235.27	290,469.85
7,362,833.25		7,362,833.25	7,060,363.21
107,203,054.01		107,203,054.01	94,220,729.98
20,217,740.00		20,217,740.00	20,217,740.00
1,010,461.95	15,839,135.76	16,849,597.71	14,852,043.29
0.00	1,113,037.44	1,113,037.44	900,674.50
35,389.09	3,191,576.39	3,226,965.48	1,867,375.56
1,993,230.41	336,516.94	2,329,747.35	1,164,381.83
2,798,152.53	9,389,742.65	12,187,895.18	10,385,643.71
-73,647.20	-12,230.28	-85,877.48	-810,768.99
5,528,034.52	105,614.10	5,633,648.62	4,348,044.48
16,304.75	283,601.75	299,906.50	263,343.27
8,231,036.47		8,231,036.47	20,431,154.94
25,157,415.91		25,157,415.91	24,297,323.55
541,432.11		541,432.11	463,704.82
36,656.38		36,656.38	57,830.93
<u>257,457,312.72</u>	<u>30,246,994.75</u>	<u>287,704,307.47</u>	<u>256,628,107.69</u>
96,877,291.77	2,697,590.37	99,574,882.14	92,867,377.16
3,573,968.24	9,880,662.65	13,454,630.89	12,891,033.25
2,683,507.10	1,539,932.33	4,223,439.43	2,896,609.95
27,271,223.30	2,448,071.66	29,719,294.96	25,173,131.16
10,754,760.68	1,156,428.71	11,911,189.39	10,361,066.57
17,314,266.01	36,340.42	17,350,606.43	16,657,939.12
13,405,076.52	28,100.30	13,433,176.82	12,288,276.73
12,674,037.07	12,459,868.31	25,133,905.38	22,831,646.25
<u>184,554,130.69</u>	<u>30,246,994.75</u>	<u>214,801,125.44</u>	<u>195,967,080.19</u>
34,830,162.28		34,830,162.28	32,624,536.43
<u>219,384,292.97</u>	<u>30,246,994.75</u>	<u>249,631,287.72</u>	<u>228,591,616.62</u>

UNIVERSITY OF NORTH TEXAS

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2000

UNAUDITED

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

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

Note 1: Summary of Significant Accounting Policies

Basis of Accounting

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

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

Fund Accounting

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

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

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

All gains and losses arising from the sale, collection, or other disposition of investments and other noncash assets are accounted for in the fund that owned such assets. Ordinary income derived from investments, receivables, and the like is accounted for in the fund owning such assets, except for income derived from investment of Endowment

and Similar Funds, which income is accounted for in the fund to which it is restricted or, if unrestricted, as revenues in unrestricted current funds.

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

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

Current Funds

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

Educational and General

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

Designated

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

Auxiliary Enterprises

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

Restricted

Funds available for current purposes, the use of which has been restricted by outside agencies or persons. Revenues are reported only to the extent of expenditures for the current year.

Loan Funds

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

Endowment and Similar Funds

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

Annuity and Life Income Funds

The University has no annuity and life income funds.

Plant Funds

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

Unexpended

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

Renewals and Replacements

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

Retirement of Indebtedness

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

Investment in Plant

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

Agency Funds

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

Cash and Cash Equivalents

Non Applicable

Investments

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

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

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

Memorandum Totals

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

Other Significant Accounting Policies

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

Note 2: Deposits and Investments

Authorized Investments

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

Deposits of Cash in Bank

- A. At August 31, 2000, the carrying amount of \$740,743.06 or Cash in Bank (including restricted assets) is presented below.
- B. The bank balance of the University of North Texas has been classified according to the following risk categories:

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

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

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

Exhibit A

<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
\$980,456.54	\$740,743.06	\$740,743.06	\$0.00	\$0.00
 <u>Cash and Deposits</u>				
Bank Deposits			\$	
Demand Deposits				980,456.54
Cash and Cash Equivalents				
Petty Cash on Hand				56,143.00
Local Funds in State Treasury				9,412,567.63
Reimbursements in Transit				959,641.90
			<u>\$</u>	
Total Cash and Deposits				<u><u>11,408,809.07</u></u>

Investments

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

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

The following category of credit risk is included:

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

Category 1 Type of Security	Reported Value
	\$
U.S. Treasury Notes	0.00
U.S. Government Securities	176,431.70
U.S. Government Agency	62,856,615.75
Corporate Bonds	16,749,889.76
Municipal Bonds	10,259,717.24
Commercial Paper	1,870,200.00
Repurchase Agreements	<u>17,374,162.73</u>
	\$
Total Category 1	<u>109,287,017.18</u>
Other Investments Not Categorized:	
	\$
Certificates of Deposit	13,605.82 *
Bank One Trust Services	0.00
Texas Commercial Bank Trust Services	0.00
Money Market Mutual Funds	13,535.32
Common Fund	8,579,181.91
Texpool	<u>25,593,768.51</u>
Total Investments Not Categorized	<u>34,200,091.56</u>
	\$
TOTAL INVESTMENTS	<u><u>143,487,108.74</u></u>

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

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

	\$
Total Cash and Deposits	11,408,809.07
Total Investments	<u>143,487,108.74</u>
	\$
Total Deposits and Investments	<u><u>154,895,917.81</u></u>
	\$
Cash and Temporary Investments (Exh. A)	154,882,311.99
Investments (Exh. A)	<u>13,605.82</u>
	\$
TOTAL DEPOSITS AND INVESTMENTS	<u><u>154,895,917.81</u></u>

Securities Lending

The University does not participate in any securities lending program.

Derivative Investing

Derivatives are financial instruments (securities or contracts) whose value is linked to, or “derived” from changes in interest rates, currency rates, and stock and commodity prices. Derivatives cover a broad range of financial instruments, such as forwards, futures, options, swaps, and mortgage derivatives. These mortgage derivatives are influenced by changes in interest rates, the current economic climate, and the geographic make-up of underlying mortgage loans. There are varying degrees of risk associated with mortgage derivatives. For example, Planned Amortization Class (PACs) and Collateralized Mortgage Obligations (CMO’s) are considered a more conservative lower risk investment. In contrast, principal only and interest only strips are considered higher risk investments.

The University held investments in Collateralized Mortgage-Backed Securities in part to maximize yields and diversify the portfolio. There were no interest-only, principal-only, or inverse-floating instruments contained in the portfolio. During the current fiscal year all University investments in derivatives matured.

The majority of these investments were purchased prior to fiscal year 1995. In 1995, the Texas Legislature took steps to limit state entities’ and local governments’ ability to invest in high-risk derivatives by amending the Public Funds Investment Act. The University of North Texas is in compliance with the Public Funds Investment Act.

Note 3: Bonds Payable

General Information

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

General information related to bonds payable is summarized as follows:

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

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

CONSOLIDATED UNIVERSITY REVENUE BONDS, SERIES 1994

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

CONSOLIDATED UNIVERSITY REVENUE BONDS, SERIES 1996

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

CONSOLIDATED UNIVERSITY REVENUE REFUNDING BONDS, SERIES 1997

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

REVENUE FINANCING SYSTEM BONDS, SERIES 1997

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

REVENUE FINANCING SYSTEM BONDS, SERIES 1999

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

Bonds payable are due in annual installments varying from \$281,200 to \$2,293,065 with interest rates from 4% to 10% with the final installment due in 2019. The principal and interest expense during the next five years and beyond is summarized below:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	\$	\$	\$
2001	2,539,060.00	2,985,457.89	5,524,517.89
2002	2,632,346.40	2,716,240.81	5,348,587.21
2003	2,704,489.50	2,429,914.36	5,134,403.86
2004	4,475,000.00	2,124,106.26	6,599,106.26
2005	4,640,000.00	1,905,377.52	6,545,377.52
beyond 5 years	<u>33,610,000.00</u>	<u>11,911,226.44</u>	<u>45,521,226.44</u>
	\$	\$	\$
TOTAL	<u><u>50,600,895.90</u></u>	<u><u>24,072,323.28</u></u>	<u><u>74,673,219.18</u></u>

This schedule is prepared on an accrual basis, amortizing interest expense attributable to the Series 1985 Capital Appreciation Bonds over the life of the bonds. Schedule D-1 reports total debt service requirements on a cash basis, including the total due for the Series 1985 Capital Appreciation Bonds as principal only. The difference in the total

amount due between the schedules represents the interest expense of \$3,712,669.82 that has been recognized before August 31, 2000.

As required by Series 1985 Section (29) Paragraph (r) and Series 1994, Section (29), Paragraph (o), Page 29, of the bond resolution, the following insurance coverage was in force and all premium payments paid in full at the close of the fiscal year.

Boiler and Machinery Insurance – Limit of liability, \$4,000,000, exceeds bond requirements. Carrier, Hartford.

Standard Fire and Extended Coverage (Property) – Limit of liability meets or exceeds bond requirements. Carrier, Hartford.

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

Advance Refunding Bonds

In prior years the University has defeased certain revenue bond issues by placing the proceeds of new bond issues in irrevocable trusts to provide for all future debt service payments on the issues. Accordingly, the liability for the bonds is not included in the financial statements. At August 31, 2000, the principal balance outstanding for the defeased bonds is \$14,730,000 (see Schedule D-3).

Note 4: Notes and Loans Payable

Non Applicable

Note 5: Employees' Retirement System

The State of Texas has joint contributory retirement plans for substantially all its employees. One of the primary plans in which the University participates is administered by the Teacher Retirement System of Texas (TRS). The contributory percentages of participant salaries currently provided by the State and by each participant are 6.0% and 6.4%, respectively, of annual compensation.

The Teacher Retirement System does not separately account for each of its component government agencies, since the Retirement System itself bears sole responsibility for retirement commitments beyond contributions fixed by the State Legislature. According to an independent actuarial evaluation as of August 31, 1998, the present value of the Retirement System's actual and projected liabilities, including projected benefits payable to its retirees and active members and their beneficiaries, was in excess of the assets of the Retirement System. However, the actuary projected that such assets, augmented by projected future contributions and earnings, would be sufficient to amortize the unfunded difference over a period of .6 years assuming payroll growth of 4%. Further information regarding actuarial assumptions and conclusions, together with audited financial statements are included in the Retirement System's annual financial report.

The State has also established an optional retirement program for institutions of higher education. Participation in the optional retirement program is in lieu of participation in the Teacher Retirement System. The optional retirement program provides for the purchase of annuity contracts. The contributory percentages on salaries for participants entering the program prior to September 1995 are 8.5%, and 6.65% by the State and each participant, respectively. The State's contribution is comprised of 6.00% from the ORP's appropriation, 1.31% from a special appropriation to the University, and 1.19% directly by the University. The 6.00% contribution is mandatory with the other two State contributions being at the discretion of the board. The board has approved the additional contributions for the employees of the University. The contributory percentages on salaries for participants entering the program after August 31, 1995 are 6.00% and 6.65% by the State and each participant, respectively. Since these are individual annuity contracts, the State has no additional or unfunded liability for this program.

Note 6: Deferred Compensation Program

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

The State's 457 Plan complies with the Internal Revenue Code Sec. 457. Deductions, purchased investments and earning attributed to the 457 Plan are the property of the State subject only to the claims of the State's general creditors. Participant's rights under the plan are equal to those of the general creditors of the State in an amount equal to the fair market value of the 457 account for each participant. The State has no liability under the 457 Plan and it is unlikely that plan assets will be used to satisfy the claims of general creditors in the future.

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

Note 7: Compensated Absences

Full-time state employees earn annual leave from seven to twenty hours per month depending on the respective employees' years of state employment. The State's policy is that an employee may carry his/her accrued leave forward from one fiscal year to another fiscal year with a maximum number of hours up to 520 for those employees with 35 or more years of state service. Employees with at least six months of state service who terminate their employment are entitled to payment for all accumulated leave up to the maximum allowed. The University recognizes the accrued liability for the unpaid annual leave in Current Funds. For the year ended August 31, 2000, the accrued liability totaled \$ 3,797,040. The University made lump sum payments totaling \$300,829 for accrued vacation (and/or compensatory time) to employees who separated from state service during fiscal year ending August 31, 2000.

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

Note 8: Pending Lawsuits and Claims

As of August 31, 2000, various lawsuits and claims involving the University of North Texas were pending. While the ultimate liability with respect to litigation and other claims asserted against the University cannot be reasonably estimated at this time, such liability, to the extent not covered by insurance or otherwise, is not likely to have a material effect on the University.

Note 9: Rebatable Arbitrage

Rebatable arbitrage is defined by Internal Revenue Code Section 148 as earnings on investment purchase with the gross proceeds of a bond issue in excess of the amount that would have been earned if the investments were invested at a yield equal to the yield on the bond issue. This rebatable arbitrage must be paid to the federal government. The University is entitled to invest its bond proceeds at an unrestricted yield for various temporary periods ranging from six month to three years. This unrestricted earnings period begins on the date of delivery of the bond issue. Earnings on any fund held by the University after this must be restricted to a yield less than the yield on the University's bond issue. The amount of rebates due the federal government is determined and payable during each five-year period and upon final payment of the tax-exempt bonds. The estimated arbitrage rebate liability for the University at August 31, 2000 is \$445,328.

Note 10: Capital Lease Obligations

Certain leases to finance the purchase of vehicles and equipment are capitalized at the present value of future minimum lease payments. The original capitalized cost of property under capital lease as of August 31, 2000 is \$175,444.44 as shown below:

<u>Description of Property</u>	<u>Original</u>
	\$
Vehicles	78,300
Equipment	<u>97,144</u>
	\$
Total Original Cost	<u><u>175,444</u></u>

The following is a schedule of the future minimum lease payments for leased property and the present value of the net minimum lease at August 31, 2000.

<u>Fiscal Year</u>	<u>Minimum Lease Payments</u>
	\$
2001	45,684
2002	45,684
2003	27,945
2004	<u>11,737</u>
Subtotal	131,050
Less:	
Interest	<u>-14,584</u>
	\$
Present Value of Net Minimum Lease Payments	<u><u>116,466</u></u>

Note 11: Operating Lease Obligations and Rental Agreements

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

<u>Fund Group</u>	Year Ended August 31	
	1999	2000
	\$	\$
Educational and General	0.00	476,335
Designated	0.00	325,733
Restricted	0.00	5,045
	\$	\$
Totals	0.00	807,113

Future minimum lease rental payments under noncancelable operating leases having an initial term in excess of one year as of August 31, 2000 are as follows:

<u>Fiscal Year</u>	<u>Minimum Future Lease Payments</u>
	\$
2001	1,100,068
2002	1,001,880
2003	1,001,880
2004	1,001,880
2005	1,001,880
2006 and beyond	1,335,840
	\$
Total	6,443,428

Note 12: Funds Held in Trust by Others

Non Applicable

Note 13: Contract and Grant Awards

Contract and grant awards are accounted for in accordance with the requirements of the AICPA Industry Audit Guide, *Audits of Colleges and Universities*. Funds received, but not expended during the reporting period, are shown as additions to fund balance on Exhibit B. Revenues are recognized on Exhibit C as funds are actually expended. For federal contract and grant awards, funds expended, but not collected, are reported as Federal Receivables on Exhibit A. Non-federal contract and grant awards for which funds are expended, but not collected, are reported as Accounts Receivable on Exhibit A. Contract and grant awards that are not yet funded and for which the institution has not yet performed services are not included in the financial statements. Contract and grant awards funds already committed, e.g. multi-year awards or funds awarded during the current fiscal year for which monies have not been received nor funds expended totaled \$13,814,480.04. Of this amount, \$11,669,200.02 is from Federal Contract and Grant Awards, \$592,727.67 was from State Contract and Grant Awards, and \$1,552,552.35 from Private Contract and Grant Awards.

Note 14: Risk Financing and Related Insurance

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

The State provides coverage for workers' compensation and unemployment benefits from appropriations made to other state agencies for University employees. The current General Appropriations Act provides that the University must reimburse General Revenue Fund – Consolidated, from University appropriations, one-half of the unemployment benefits and 25% of the workers' compensation benefits paid for former and current employees. The

Comptroller of Public Accounts determines the proportionate amount to be reimbursed from each appropriated fund type. The University must reimburse the General Revenue Fund 100% of the cost for workers' compensation and unemployment compensation for any employees paid from funds held in local bank accounts and local funds held in the state treasury.

Workers' compensation and unemployment plans are on a pay-as-you-go basis through the State of Texas, with the exception of locally funded enterprises which have funds expenses and set aside based on a percentage of payroll as detailed below. This information is reported in the fund balance reserve section of Exhibit A. No material outstanding claims are pending at August 31, 2000.

Present claims liability reconciliation:

	\$
Beginning Balance	779,876.24
Current year set aside	345,106.64
Current year payments	<u>(172,190.44)</u>
	\$
Ending Balance	<u><u>952,792.44</u></u>

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

The University is required by certain bond covenants to carry fire and extended coverage and boiler insurance on buildings financed through the issuance of bonds using pledged Auxiliary funds (see Note 3). The insurance protects the bondholders from a disruption to the revenue stream that is being utilized to make the bond interest and principal payments.

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

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

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

Note 15: Post Employment Health Care and Life Insurance Benefits

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

Note 16: Related Parties

The University of North Texas Foundation, Inc., a separate nonprofit organization, has as its central purpose the advancement and support of the University of North Texas. The governing board is comprised of elected members separate from the University Regents. The University has no liability with regard to the Foundation's liabilities. The Foundation issued scholarships totaling \$1,868,115 to the University and transferred \$2,250,242 during the year ended August 31, 2000. The majority of endowments supporting University scholarships and other University programs are owned by the Foundation. The market value of the Foundation's endowments at August 31, 2000 was \$35,154,961.

The Professional Development Institute Inc. (PDI) is a nonprofit corporation whose purpose is to provide continuing education for the business and governmental community through seminars, workshops, conferences and the establishment of ongoing programs of study designed to further professionalize certain areas of specialization within the total business and governmental community and to assist in maintaining and enhancing through financial support the University as a leading academic institution. PDI, Inc. remitted gifts of \$945,648 which were recorded as revenue to the University during the year ended August 31, 2000. PDI maintains an agency account on the books of the University from which incidental expenses such as postage, telephone, printing, and office supplies are paid. These expenditures totaled \$50,750.43 for the fiscal year ended August 31, 2000.

The North Texas Research Institute, Inc. (NTRI), is a separate non-profit corporation. The purposes of the Research Institute are: to perform research, development and service activities, alone and cooperatively with other institutions, government agencies, and business organizations; to provide research facilities, expertise and services for business and government organizations; and to assist in maintaining and enhancing through financial support the University of North Texas as a leading academic institution. In fiscal year 1996, the NTRI Board adopted a resolution to deactivate, but not dissolve NTRI. In accordance with this resolution, all research projects were closed the following fiscal year. During the current fiscal year, there was only one active NTRI project account that generated lease income totaling \$6,000. There were no transfers to the University from NTRI during the current fiscal year.

University of North Texas Health Science Center, a component institution of the University of North Texas System, has an interagency contract with the University for support for the planning, construction, and operation of a Medical School. Such support was limited to \$871,282 when the University was the performing agency. The University also has an interagency contract with the Health Science Center for instructional services. Such support was limited to \$45,388 where the Health Science Center was the performing agency.

Note 17: Reporting Entity

Non Applicable

Note 18: Interfund Borrowing

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

Note 19: Subsequent Events

Non Applicable

Note 20: Fund Balance Restatement

The \$4,579,598.08 restatement in the beginning fund balance for Retirement of Indebtedness funds is related to a change from an accounting principle that is not generally accepted to one that is generally accepted under the rules of the Governmental Accounting Standards Board (GASB). This amount represents an accrual of interest expense each year since the sale of the University of North Texas Consolidated University Revenue Refunding & Improvement Bonds – Capital Appreciation Bonds, Series 1985. The annual interest has been incorrectly expensed each year and recorded in a long-term liability account. This accrual practice is not recommended by GASB in accounting for capital appreciation bonds. See Note 3 for details on this bond series.

Note 21: Due From/Due To Other State Agencies

Due from Other State Agencies:

<u>Agency Name</u>	<u>Agency #</u>	<u>D23 Fund</u>	<u>Amount</u>	<u>Subfund</u>	<u>Source</u>
Tx Workforce Commission	320	5026	\$ 44,882.20	Restricted	Federal
Dept. of Human Services	324	0001	8,937.50	Restricted	Federal
Tx Protective & Regulatory	530	0001	43,875.93	Restricted	Federal
Tx Dept. of Transportation	601	0006	35,960.08	Restricted	Federal
Tx Dept. of Transportation	601	0006	52,110.06	Restricted	State
Texas Education Agency	701	0148	72,607.43	Restricted	Federal
Tx Dept. of Transportation	601	5015	2,525.00	E&G	State
State Energy Commission	907	0515	21,290.55	Restricted	State
Total Due from Other State Agencies			\$ 282,188.75		

Due to Other State Agencies:

<u>Agency Name</u>	<u>Agy #</u>	<u>D23 Fund</u>	<u>Amount</u>	<u>Subfund</u>	<u>Source</u>
State Office of Risk Mgt.	479	0001	\$ 9,130.21	E&G	State
Tx Dept. of Health	501	0273	28,329.63	Restricted	Federal
Texas Education Agency	701	0001	342.09	Restricted	State
Total Due to Other State Agencies			\$ 37,801.93		

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

<u>Agency Name</u>	<u>Agy.#</u>	<u>CFDA</u>	<u>D23 Fund</u>	<u>Exb. B Amount</u>	<u>Exb. C Amount</u>	<u>Diff.</u>	<u>Subfund</u>
TX Workforce Commission	320	94.006	5026	\$ 63,513.78	\$ 108,395.98	\$ -44,882.20	Restricted
TX Dept. of Human Services	324	10.559	0001	13,685.42	22,622.92	-8,937.50	Restricted
TX Protective & Regulatory	530	93.590	0001	18,109.71	61,985.64	-43,875.93	Restricted
TX Dept. of Health	501	93.268	0273	223,209.39	193,842.27	29,367.12	Restricted
TX Dept. of Health	501	93.994	0273	50,319.25	51,356.74	-1,037.49	Restricted
TX Dept. of Transportation	601	20.205	0006	0.00	33,427.00	-33,427.00	Restricted
Texas Education Agency	701	84.048	0148	106,898.50	266,554.07	-159,655.57	Restricted
Texas Education Agency	701	84.318	0148	662,929.17	251,660.01	411,269.16	Restricted
Texas Education Agency	701	84.276	0148	0.00	9,653.00	-9,653.00	Restricted
Tx. H.E. Coordinating Bd.	781	84.281	0001	138,818.22	103,241.54	35,576.68	Restricted
Texas Parks & Wildlife Dept.	802	20.219	0641	0.00	10,298.27	-10,298.27	Restricted
Total Federal Pass-Through Grts. Fr. Other St. Agencies				\$ 1,277,483.44	\$ 1,113,037.44	\$ 164,446.00	

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

<u>Agency Name</u>	<u>Agy.#</u>	<u>D23 Fund</u>	<u>Exb. B Amount</u>	<u>Exb. C Amount</u>	<u>Diff.</u>	<u>Subfund</u>
			\$	\$	\$	
TX Compt. Of Public Accts.	907	0515	18,019.45	39,310.00	-21,290.55	Restricted
General Services Commission	303	0525	48,012.45	48,012.45	0.00	Restricted
Texas Dept. of Trans.	601	0006	126,341.88	97,823.14	28,518.74	Restricted
Texas Education Agency	701	0001	0.00	183,329.00	-183,329.00	Designated
Texas Education Agency	701	0001	50,431.44	50,089.35	342.09	Restricted
CB- Developmental Education	781	0001	0.00	61,545.00	-61,545.00	E&G
CB-Remedial Education	781	0001	0.00	-90,926.26	90,926.26	E&G
CB-5th Year Accounting	781	0106	0.00	15,215.00	-15,215.00	E&G
CB-Adv. Research Program	781	0001	0.00	573,386.99	-573,386.99	E&G
CB-Adv. Technology Program	781	0001	0.00	652,540.00	-652,540.00	E&G
CB-Tx. College Work Study	781	0001	0.00	49,698.68	-49,698.68	E&G
CB-Texas Grants	781	0001	0.00	548,442.00	-548,442.00	E&G
CB-Nursing & Allied Health	781	0824	101,282.00	101,282.00	0.00	Restricted
			\$	\$	\$	
Total State Pass-Through Grts. Fr. Other St. Agy.			<u>344,087.22</u>	<u>2,329,747.35</u>	<u>-1,985,660.13</u>	

Note 24: Interfund Receivable/Interfund Payable

Non Applicable

Note 25: Advance From and Advance to Other State Agencies

Non Applicable.

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UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CASH AND TEMPORARY INVESTMENTS

August 31, 2000
UNAUDITED

	Current Funds					Loan Funds
	Unrestricted					
	Total	Educational and General	Designated	Auxiliary Enterprises	Restricted	
\$	\$	\$	\$	\$	\$	
Cash on Hand						
Petty Cash	56,143.00	26,208.00	1,995.00	25,840.00	2,100.00	
Subtotal	56,143.00	26,208.00	1,995.00	25,840.00	2,100.00	0.00
Cash in Bank						
Demand	100,356.54	6,221.43	307.34	67,124.77		26,698.00
Reserve Deposit-Bk of NYC	880,100.00					
Subtotal	980,456.54	6,221.43	307.34	67,124.77	0.00	26,698.00
Cash in State Treasury						
Local Revenue Fund 0258	9,412,567.63	9,412,567.63				
Subtotal	9,412,567.63	9,412,567.63	0.00	0.00	0.00	0.00
Reimbursement Due From State Treasury	959,641.90	959,641.90				
Short Term Investments						
Individual Investments	24,796,606.79					
Investment Pool	118,676,896.13	12,905,260.42	35,586,996.96	21,649,982.40	11,748,228.59	3,359,164.85
Subtotal	143,473,502.92	12,905,260.42	35,586,996.96	21,649,982.40	11,748,228.59	3,359,164.85
Total Cash and Temporary Investments Balances	154,882,311.99	23,309,899.38	35,589,299.30	21,742,947.17	11,750,328.59	3,385,862.85
	(Exh. A)					

Balances in Depositories:	\$
First State Bank-Denton	
Demand & Investments	1,256,436.71
Wachovia Bank & Trust	22,111.12
Bank One	5,617.20
Bk of NYC	880,100.00
Small Business Association	176,431.70
State Treasury	10,372,209.53
Federal Home Loan Bank	29,330,381.00
Federal National Mortgage	22,749,301.00
Federal Farm Credit Bank	5,828,981.00
Federal Home Loan Mort. Corp.	4,947,952.75
Norwest Bank Corp Bonds	1,993,784.00
Associates Corp Bonds	2,121,723.76
Mobile Corp Bonds	1,987,294.00
NationsBank Corp Bonds	1,978,168.00
Sal- Smith Barney Corp Bds	2,925,510.00
Toyota Motor Cred. Corp Bonds	2,883,900.00
Morgan Stanley Corp. Bonds	2,859,510.00
New York St. Gen Oblig.Bds.	995,570.00
New York St. Power Bds.	1,976,800.00
New York City Fin. Bds.	3,865,920.00
New York St. Environ. Bds.	1,462,170.00
Mesa County, CO Bonds	1,001,185.24
Westmoreland Co., PA Bonds	958,072.00
G.E. Capital Corp. Comrcl. Prp.	1,870,200.00
Common Fund Equity Acct	6,352,136.25
Common Fund Bond Acct	2,227,045.66
Ambac Capital Funding, Inc.	16,203,889.56
Texpool (State Treasury)	25,593,768.51
	<u>154,826,168.99</u>

Schedule A-1

Endowment and Similar Funds	Plant Funds			Agency Funds
	Unexpended	Renewals and Replacements	Retirement of Indebtedness	
\$	\$	\$	\$	\$
0.00	0.00	0.00	0.00	0.00
			880,100.00	5.00
0.00	0.00	0.00	880,100.00	5.00
0.00	0.00	0.00	0.00	0.00
8,579,181.91	16,203,889.56			13,535.32
1,635,022.55	3,321,956.67	1,679,387.22	9,783,442.65	17,007,453.82
10,214,204.46	19,525,846.23	1,679,387.22	9,783,442.65	17,020,989.14
10,214,204.46	19,525,846.23	1,679,387.22	10,663,542.65	17,020,994.14

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF INVESTMENTS BY FUND GROUP

August 31, 2000

UNAUDITED

	Current Funds				
	Total	Unrestricted			Restricted
		Educational and General	Designated	Auxiliary Enterprises	
	\$	\$	\$	\$	\$
Long Term Certificates of Deposit	13,605.82				
Total	13,605.82	0.00	0.00	0.00	0.00
	(Exh A)				

Note: All investments are recorded at cost or market value at date of donation.

Loan Funds	Endowment and Similar Funds	Plant Funds			Agency Funds
		Unexpended	Renewals and Replacements	Retirement of Indebtedness	
\$	\$	\$	\$	\$	\$
					13,605.82
0.00	0.00	0.00	0.00	0.00	13,605.82

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UNIVERSITY OF NORTH TEXAS
SCHEDULE OF AGENCY FUNDS

For the Year Ended August 31, 2000
UNAUDITED

	BEGINNING				ENDING	
	BALANCES		TRANSFERS/ ADJUSTMENTS		BALANCES	
	09/01/99	ADDITIONS	ADJUSTMENTS	DEDUCTIONS	08/31/00	
	\$	\$	\$	\$	\$	
950	Accounts Payable	17,789.67	4,573.10		5,366.40	16,996.37
951	Student Deposits	780,908.34	2,162,779.27		2,019,331.79	924,355.82
956	Savings Bonds Deductions	2,750.00			-150.00	2,900.00
959	Clearing Accounts:					
	Ticket Sales	7,122.90	40,992.25		43,071.53	5,043.62
	International Student Insurance Payment	5,251.20	518,440.00	-6,500.00	513,072.00	4,119.20
	UNT Foundation	168,974.87	724,676.29	10,091.00	778,237.00	125,505.16
	North Texas Exes	1,876.00	50.00			1,926.00
	Santa Fe Square	5,701.16			5,701.16	0.00
	Parent Loan for Students	595,995.16			-963,266.26	1,559,261.42
	Stafford Loan Program	9,629,506.11	1,490,167.00		-1,114,913.02	12,234,586.13
	EFT Stafford Loans	587,660.02	62,529,610.52		62,618,706.96	498,563.58
	Group Insurance - Employees	0.00				0.00
	Teach for Texas Grant	0.00	0.00			0.00
979	Unapplied Scholarships	39,973.78			-9,387.15	49,360.93
90100	Texas Coalition of Administrators of Human Sciences	0.00	2,416.06		250.00	2,166.06
90102	FIREL - Financial Mgmt. Assn	100.00				100.00
90103	Southern Managment Association	163.27	1,000.00		642.74	520.53
90105	Education-N.T.Comm/Junior Coll Consortium	3,771.79	117,000.00		115,918.39	4,853.40
90106	UNT Blood Drive	23.07				23.07
90107	American Chemical Society	4,750.38			1,506.18	3,244.20
90108	Psychology-NAPCN 98 Conference	424.81				424.81
90121	NTRI - North Texas Research Institute	0.00	16,547.62			16,547.62
90131	Annual H.D.King Night Golf Tour	357.00		-357.00		0.00
90136	Urban and Metro Universities	236,926.68	115,885.00		101,472.58	251,339.10
90140	Beta Gamma Sigma	1.39				1.39
90155	Medievalia Et Humanistica	1.00				1.00
90160	Texas Asso. of College Admiss. Counselors	7.26				7.26
90170	Percussive Notes	1,974.87	2,378.59		1,792.40	2,561.06
90180	Texas Eta Chapter of Alpha Chi	77.10	100.00		66.03	111.07
90190	PDI, Inc.	39.84	1,751.10	65,000.00	50,750.43	16,040.51
90191	Professional Dev. Institute Inc.	1,064,552.09	18,568.03	-65,000.00		1,018,120.12
90196	Perla International Stonefly Newsletter	4,132.00	1,580.11		357.43	5,354.68
90197	International Society of Aging	2.55			2.55	0.00
90198	National Assoc of Black Journalists	28.71	787.00		691.38	124.33
90200	DAR Scholarship Fund	13,017.84	587.98			13,605.82
90201	Cinema Studies Conference	201.66				201.66
90203	Phi Kappa Phi	2,385.72	6,459.00		5,310.20	3,534.52
90204	Southwest Housing Officials Conference 2000	26.25				26.25
90205	Panhellenic Association	0.00	2,178.46		2,141.07	37.39
90206	Interfraternity Council	0.00	269.59		113.60	155.99
90207	IS/IT Research Center Account	200.00	1,000.00		1,060.43	139.57
90208	Journal of Personal Selling & Sales Mgmt	1,000.00	2,000.00		849.05	2,150.95
90250	UNT Bookstore Expense Clearing Account	1,832.91	3,538.90		410.19	4,961.62
90251	UNT Bookstore Revenue Clearing Account	34,915.81	115,830.76		114,277.25	36,469.32
90260	Parents Association Unrestricted	660.50				660.50
90310	University Union Food Court Revenue	3,773.11	89,535.39	-342.27	90,294.01	2,672.22
90311	University Union Food Court Expenditures	1,695.80		342.27	1,733.87	304.20
90320	RA Conference Oct 97 SW Assn of C & U Housing Officers	1,265.51				1,265.51
90350	Grad Students English Assn Conf Fund	1,564.62			1,552.15	12.47
90360	BCIS - Society for Info Mgmt SIM Yr 2000 Wk Grp	12,982.03		-4,500.00	8,482.03	0.00
90370	NAFSA Region III PDP Workshop	57.96		-57.96		0.00
90425	Tams Student Activities	38,739.76	59,060.95		50,781.18	47,019.53
90931	Agency Funds - Interest Income	202,720.49	71,165.04			273,885.53
	TOTAL AGENCY FUNDS	13,477,882.99	68,100,928.01	-1,323.96	64,446,225.55	17,131,261.49
	FY 99 AFR Adjustments for Fair Value of Investments	-71,974.53				-71,974.53
	FY 2000 Net Increase/-Decrease in Fair Value of Investments		-17,139.21			-17,139.21
	ADJUSTED AGENCY FUNDS	13,405,908.46	68,083,788.80	-1,323.96	64,446,225.55	17,042,147.75

(Exh. A)

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF DESIGNATED FUNDS

For the Year Ended August 31, 2000
UNAUDITED

	FUND BALANCES 09/01/99	ADDITIONS				STATE APPNS. & FEES	ADJUSTMENTS & TRANSFERS IN/-OUT
		GIFTS & GRANTS	INCOME FROM INVESTMENTS	SALES & SERVICES	INDIRECT COST RECOVERED		
	\$	\$	\$	\$	\$	\$	\$
1. Instruction	4,052,471.45	46,343.48	1,769.42	427,259.34	1,892.89	11,895,835.40	2,938,569.50
2. Research	994,294.14	64,167.49	0.29	630,635.56	1,380,570.41	0.00	202,542.21
3. Public Service	627,209.18	79,692.00	0.00	1,023,000.33	0.00	0.00	151,243.62
4. Academic Support	5,003,821.45	2,117,228.89	149,267.33	2,216,154.65	0.00	1,304,730.11	2,266,380.53
5. Student Services	1,204,403.39	78,214.67	2,135.29	1,655,024.46	0.00	1,457,471.27	1,741,497.43
6. Institutional Support	10,806,834.81	257,580.74	2,331,725.91	309,265.38	0.00	20,415,467.83	-13,377,700.11
7. Physical Plant Operations	1,409.44	517.00	0.00	25.00	0.00	0.00	18,228.88
8. Student Financial Support	1,048,588.56	1,125.00	36,908.56	0.00	0.00	0.00	4,806,296.53
TOT. UNRESTR-DESIGNATED FUNDS (Exh B)	23,739,032.42	2,644,869.27	2,521,806.80	6,261,364.72	1,382,463.30	35,073,504.61	-1,252,941.41
FY 99 AFR Adjustments for Fair Value of Investments	-178,002.88						
FY 2000 Net Increase/-Decrease in Fair Value of Invest's.			-34,723.29				
ADJUSTED DESIGNATED FUNDS	23,561,029.54	2,644,869.27	2,487,083.51	6,261,364.72	1,382,463.30	35,073,504.61	-1,252,941.41

Transfers:

Designated Tuition:

To - Auxiliary Enterprise Funds	-1,075,997.90
- Restricted Current	-1,840,468.75
Other Board Designated Funds	
To - Endowment Funds	-740,237.28
- Retirement of Indebtedness	-9,068.94
- Restricted Current	-240,700.62
- Educational & General Funds HEAF	-7,129.57
- Loan Funds	95,000.00
- Auxiliary Enterprise Funds	-1,082,360.29
- Plant Funds	-99,299.10
From - Educational & General Funds	3,754,878.08
Total Transfers	-1,245,384.37
Reclass to Agency	-7,557.04
	-1,252,941.41

0.00

EXPENDITURES

LESS COST SHARING CREDITS		PERSONNEL COMPENSATION				FUND	
INTER-DEPT.	COLLEGE	SALARIES	STAFF	SUPPLIES &	CAPITAL	TOTAL	FUND
TRANSFERS	WORK STUDY	& WAGES	BENEFITS	EXPENSES	EXPENDITURES	EXP	BALANCES
\$	\$	\$	\$	\$	\$	\$	\$
							08/31/00
2,721,576.85	122,327.11	4,258,664.68	480,124.17	11,167,833.61	427,186.68	13,489,905.18	5,874,236.30
173,567.69	16,746.83	762,470.01	143,193.77	989,054.26	11,779.00	1,716,182.52	1,556,027.58
189,833.49	2,257.77	497,012.79	74,472.05	753,338.05	10,756.89	1,143,488.52	737,656.61
1,966,757.49	52,600.94	1,630,038.73	253,773.59	6,412,905.36	822,967.35	7,100,326.60	5,957,256.36
628,259.97	29,509.82	962,753.35	106,384.88	4,545,514.00	37,148.08	4,994,030.52	1,144,715.99
613,546.42	443.33	796,752.66	-219,120.29	3,675,561.37	62,776.87	3,701,980.86	17,041,193.70
11,000.00	0.00	0.00	0.00	29,753.42	0.00	18,753.42	1,426.90
0.00	0.00	18,606.61	3,165.40	4,555,059.18	0.00	4,576,831.19	1,316,087.46
6,304,541.91	223,885.80	8,926,298.83	841,993.57	32,129,019.25	1,372,614.87	36,741,498.81	33,628,600.90
							-178,002.88
							-34,723.29
6,304,541.91	223,885.80	8,926,298.83	841,993.57	32,129,019.25	1,372,614.87	36,741,498.81	33,415,874.73

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2000

UNAUDITED

	FUND BALANCE 9-1-99	REVENUES		ADJUSTMENTS & TRANSFERS			EXPENDITURE		
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		LESS COST SHARING CR'S		PERSONNEL COMP	
				DEBT RETIREMENT	OTHER	INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS
	\$	\$	\$	\$	\$	\$	\$	\$	
NON-PLEDGED REVENUE ENTERPRISES									
5.0 STUDENT SERVICE									
5.2 SOCIAL AND CULTURAL DEVELOPMENT									
50050 Athletic Facilities	4,892.05		15,212.79		274,293.72	3,287.00		73,999.68	21,211.30
50060 Athletics - Utilities					100,662.94				
50070 Athletics Operations	5,120.18				483,354.15		2,129.85	218,859.12	49,712.95
50100 Athletics - Administration	2,209.31				384,126.98	32,088.00	1,490.29	194,987.80	51,505.93
50120 Sports News & Information Services	157.28				211,289.55			91,721.61	20,615.54
50130 Tv / Radio Broadcast	2,550.00				110,240.05			5,505.00	468.17
50140 Athletics-Advancement (Npaux)	4,790.00		133,562.46		151,531.51	70,937.00	577.51	135,347.76	24,415.21
50160 Allocation From Student Service Fee		1,865,616.00			-1,865,616.00				
50180 Ncaa/Big West Conference Revenue			374,585.45		-374,585.45				
50190 Athletic Concessions & Merchandise			56,840.45		-56,840.45				
50200 Athletics - Game Programs			7,166.00		12,833.40				
50220 Athletics - Strength & Conditioning					115,789.63	234.35		59,873.69	13,525.33
50400 Athletics - Sports Medicine	5,970.28				240,991.38	90.00		118,224.96	25,117.89
50410 Athletic Insurance	1,660.07				143,834.01				
50500 Athletics - Men's Basketball	2,970.46		230,523.55		365,872.96			225,103.04	55,557.59
50510 Athletics - Women's Basketball	4,739.98		23,316.00		460,918.29			186,719.40	41,675.64
50600 Athletics - Men's Football	71,770.43		1,256,032.88		798,709.97			575,943.42	120,586.15
50700 Athletics - Golf Program	6,256.30		17,204.11		189,577.34	18,334.00		59,893.29	17,369.96
50750 Athletics - Women's Soccer	2,376.38				194,169.80			45,987.50	12,761.93
50800 Athletics - Tennis Program	1,512.50				116,684.85			33,815.96	8,495.50
50810 Athletics - Swimming & Diving	1,194.78				127,445.49			19,066.70	5,205.51
50900 Athletics - Track Program	11,608.53		4,000.00		358,224.38	6,481.00		77,541.58	17,080.70
50960 Athletics - Women's Volleyball	8,065.63		299.68		191,721.11			49,219.29	10,445.81
50980 Athletics-Student Services	396.61		10.83		386,203.91		1,079.93	200,496.87	41,968.10
50985 Athletics-Drug Testing Program	2,351.60				3,282.70				
50991 Student Service Fees - Utilities - Ath					34,982.28				
Sub-Total Athletics	140,592.37	1,865,616.00	2,118,754.20		3,159,698.50	131,451.35	5,277.58	2,372,306.67	537,719.21
51300 Debate & Forensics	930.60	60,462.00			198.73	1,269.00		19,433.97	4,182.63
51885 Kntu - 88.1	670.34	126,052.00			-288.64			61,205.65	7,627.80
51900 Unt Yearbook	18,707.30		12,812.50		29,499.21			12,480.69	1,001.36
52100 North Texas Daily	18,147.13	218,242.00	406,268.34		-40,406.51	46,395.73		254,394.74	37,653.37
52170 Cooperative Education	6,085.34	164,684.00			-547.02			89,953.02	22,143.48
52670 Saaf - Honors' Day	217.91	9,235.00			-100.67		367.51	1,288.50	111.43
52690 Saaf - Graduate Student Council		10,995.00			-10,675.50				
52700 Saaf - Contingency Fund						9.45			
52701 Saaf - Retention Activities	437.00	25,230.00			-4,269.11	1,625.00		5,315.10	317.44
52704 Saaf - Cheerleaders		19,169.00			4,325.40			9,600.00	830.40
52705 Saaf - Counseling & Testing Study Ski	7,831.80	454,488.85			4,312.07	1,600.09	11,341.37	331,849.99	81,913.53
52706 Saaf - Drug & Alcohol Prevention	707.26	113,138.00	1,050.00		-7,043.46	100.00		75,603.56	11,854.64
52707 Saaf - Student Legal Services/Advisor	208.30	135,946.00			-28,127.44			60,024.60	9,506.96
52708 Learning Center	161.49	263,877.00	2,195.00		-4,511.98	12,900.00	767.76	163,020.68	31,278.07
52709 North Texas Review		4,400.00			-209.69				
52713 Career Opportunities Center	13,346.20	372,698.00			-15,548.91	1,658.46	1,517.46	240,005.41	62,889.83
52714 Student Employment Services	309.61	155,837.00	108.00		-7,913.81	3,142.00	3,951.34	101,855.25	23,349.64
52730 Saaf - Center For Cultural Diversity	4,544.08	142,400.00	490.00		7,651.22	4,942.00	3,635.94	78,542.14	15,999.09
52740 Nttv - Cable Channel 36	7,905.93	73,613.00			-4,996.84			37,295.24	2,963.69

Schedule B-3

R E S			FUND BALANCES	
SUPPLIES	CAPITAL	TOTAL	8-31-00	
&EXPENSES	EXPENDITURE	EXPENDITURES	FUND	INVENTORY
\$	\$	\$	\$	\$
195,289.95		287,213.93	7,184.63	
100,662.94		100,662.94		
212,641.31	664.71	479,748.24	8,726.09	
166,130.22		379,045.66	7,290.63	
89,329.73	5,299.95	206,966.83	4,480.00	
95,545.96		101,519.13	11,270.92	
187,101.52		275,349.98	14,533.99	
19,699.40		19,699.40	300.00	
31,676.96	10,673.00	115,514.63	275.00	
86,903.54	6,917.00	237,073.39	9,888.27	
144,496.08		144,496.08	998.00	
312,823.68		593,484.31	5,882.66	
255,059.21		483,454.25	5,520.02	
1,369,529.88	3,871.50	2,069,930.95	56,582.33	
144,335.96		203,265.21	9,772.54	
130,048.37		188,797.80	7,748.38	
73,977.91		116,289.37	1,907.98	
98,305.90		122,578.11	6,062.16	
271,769.68		359,910.96	13,921.95	
134,146.92	1,669.50	195,481.52	4,604.90	
142,543.37		383,928.41	2,682.94	
1,162.60		1,162.60	4,471.70	
34,982.28		34,982.28		
4,298,163.37	29,095.66	7,100,555.98	184,105.09	
38,487.73		60,835.33	756.00	
42,561.82		111,395.27	15,038.43	
38,763.15		52,245.20	1,541.79	7,232.02
271,277.10	26,235.90	543,165.38	59,085.58	
52,451.82		164,548.32	5,674.00	
8,101.91		9,134.33	217.91	
319.50		319.50		
9.45				
17,290.35		21,297.89	100.00	
12,070.60		22,501.00	993.40	
51,837.98		452,660.04	13,972.68	
16,732.78		104,090.98	3,760.82	
27,025.49		96,557.07	11,469.79	
45,763.21	21,602.00	247,996.20	13,725.31	
4,190.31		4,190.31		
64,755.68	4,175.46	368,650.46	1,844.83	
25,326.23		143,437.78	4,903.02	
66,547.05		152,510.34	2,574.96	
24,735.33	9,569.50	74,563.76	1,958.33	

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2000

UNAUDITED

FUND	REVENUES				ADJUSTMENTS & TRANSFERS			EXPENDITURE	
	BALANCE 9-1-99	ALLOCATED FEES	SALES & SERVICES	DEBT RETIREMENT	IN/-OUT		PERSONNEL COMP		
					OTHER	LESS COST SHAR'NG CR'S INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS
\$	\$	\$	\$	\$	\$	\$	\$	\$	
52750 International Students	234.00	51,296.00			-50.67			37,526.12	6,313.55
52760 Disabled Students		64,008.00			21,509.26			63,720.00	15,612.39
52780 University Fine Arts Program	375.00	101,136.00	21,725.50		-4,073.00				
52800 Unt Marching Band Activities	9,379.91	108,616.00	1,532.00		-26,471.23			12,858.16	1,128.37
52805 Saaf - Speech & Hearing		8,000.00							
52810 Saaf - Dance & Theatre Arts	5,033.72	14,500.00			-1.67	12,500.00			
53100 Student Association	6,802.63	71,169.00			-1,113.04			33,053.01	2,615.53
53101 Eagle's Nest Council	959.09	22,920.00			-795.73	497.00		2,187.00	189.16
53102 Ssf - Dean Of Students					13,186.65	600.00			
53200 Student Organizations	8,023.18	211,950.00	900.27		-41,776.22	26,117.64	1,712.22	102,130.69	18,127.41
53210 Center For Student Rights & Respon		16,000.00			-387.69	62.50	1,944.62	3,152.25	247.55
53220 Team Up - Mentor Programs		6,000.00			-6,000.00				
53230 Student Leadership Development	1,454.88	50,743.00	315.00		-204.29	140.00	841.26	30,647.76	8,468.61
53250 Men & Women - Intramurals & Co-	14,632.10	254,729.00	9,471.92		-7,777.22	3,063.46	5,509.20	157,947.79	28,716.57
53255 Recreational Sports	8,982.46	337,557.00	1,603.00		-11,711.29	13,111.61	111.66	230,685.08	39,323.87
53256 Saaf - Recreational Instruction - Aei		10,931.00			-269.92		2,809.07	11,956.02	1,034.13
53270 Saaf - Assesment		7,893.00			46,882.45			45,693.57	9,081.88
53500 Club Sports	683.98	71,148.00			-1,839.36			27,352.80	6,557.41
53501 Club Sports - Soccer									
53505 Club Sports - Fencing		7,394.00	10.00		-2.45			817.88	70.65
53508 Club Sports - Baseball	1,244.30	9,792.00	800.00		-4.00				
53509 Club Sports - Rugby	557.50	5,920.00	1,000.00		-17.30				
53510 Club Sports - Weight Lifting		3,363.00			-2.64				
53515 Club Sports - Cricket									
53518 Men's Volleyball		163.00			-9.57				
53519 Club Sports - Ultimate Frisbee		10.00			-10.00				
53521 Club Sports - Badminton		270.00			-11.32				
53522 Club Sports - Racquetball		2,820.00			-5.80				
53524 Club Sports - Bicycling	609.75	4,270.00			-11.67				
53525 Club Sports - Women's Rugby Club		17.00			-10.30				
53526 Triathlon	75.00	131.00			268.09				
53527 Club Sports - Billiards		6,900.00			-1,567.88				
53528 Club Sports - Tae Kwon Do									
53529 Sport Clubs-Aikido-Intramurals		1,800.00			-5.10				
53530 Sports Club - Lacrosse - Rec Sports	343.30	2,710.00			-22.56				
53533 Club Sports - In-Line Hockey	90.92	8,912.00			-2.92				
53534 Club Sports - Chess Club		436.00			-134.80				
53550 Student Service Fees - Utilities - Rec		92,100.00			-8,390.43	2,878.08			
Sub-Total Other 5.2 Accounts	139,692.01	3,906,070.85	460,281.53		-109,486.57	132,612.02	34,509.41	2,301,596.67	451,110.46
Sub-Total 5.2 Social & Cultural	280,284.38	5,771,686.85	2,579,035.73		3,050,211.93	264,063.37	39,786.99	4,673,903.34	988,829.67
5.4 FINANCIAL AID ADMINISTRATION									
52710 Scholarship/Financial Aid	50.00	53,235.00			-36,740.84		2,057.16	6,315.72	956.10
Sub-Total 5.4 Financial Aid Administration	50.00	53,235.00			-36,740.84		2,057.16	6,315.72	956.10
5.5 STUDENT AUXILIARY SERVICES									
51120 Csi Energy Services-Auxiliaries In Cl									
51130 Csi Energy Services - Auxiliaries In C									

R E S			FUND BALANCES	
SUPPLIES	CAPITAL	TOTAL	8-31-00	
&EXPENSES	EXPENDITURE	EXPENDITURES	FUND	INVENTORY
\$	\$	\$	\$	\$
7,386.92		51,226.59		252.74
6,184.87		85,517.26		
118,511.95		118,511.95		651.55
61,395.07	2,166.00	77,547.60		15,509.08
8,000.00		8,000.00		
31,791.20		19,291.20		240.85
39,525.55		75,194.09		1,664.50
19,985.09		21,864.25		1,219.11
7,972.18	1,282.30	8,654.48		4,532.17
68,258.91	16,329.16	177,016.31		2,080.92
9,462.47		10,855.15		4,757.16
12,209.08		50,344.19		1,964.40
78,129.51	4,975.00	261,196.21		9,859.59
66,925.86	7,885.00	331,596.54		4,834.63
480.00		10,661.08		
		54,775.45		
33,771.41		67,681.62		2,311.00
6,184.52		7,073.05		328.50
10,745.86		10,745.86		1,086.44
7,072.50		7,072.50		387.70
3,360.36		3,360.36		
153.43		153.43		
258.68		258.68		
2,814.20		2,814.20		
4,868.08		4,868.08		
6.70		6.70		
474.09		474.09		
5,332.12		5,332.12		
1,794.90		1,794.90		
3,030.74		3,030.74		
9,000.00		9,000.00		
32.70		32.70		268.50
86,587.65		83,709.57		
1,519,954.09	94,220.32	4,199,760.11	189,565.69	7,232.02
5,818,117.46	123,315.98	11,300,316.09	373,670.78	7,232.02
11,097.54		16,312.20		231.96
11,097.54		16,312.20		231.96

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2000

UNAUDITED

	FUND BALANCE 9-1-99	REVENUES		ADJUSTMENTS & TRANSFERS			EXPENDITURE		
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		LESS COST SHARING CR'S		PERSONNEL COMP	
				DEBT RETIREMENT	OTHER	INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS
	\$	\$	\$	\$	\$	\$	\$	\$	
51140 Csi Energy Services - Auxiliaries In 1									
51160 Csi Energy Services - Auxiliaries In 1									
51170 Csi Energy Services - Auxiliaries In 5									
53000 Student Identification Cards	212.70		244,379.12		-23,090.83	29,321.75		73,779.11	15,339.75
53050 Non - Student Id Cards			21.00		-1,249.80	3,463.00			
Allocated Balance-Student ID Cards	692,635.28				24,340.63				
Sub-Total 5.5 Auxiliary Services	692,847.98		244,400.12		0.00	32,784.75		73,779.11	15,339.75
5.7 STUDENT HEALTH/MEDICAL SERVICES									
51800 Hospital & Health Services	100,103.74	1,500,806.75	853,330.59		-34,084.60	11,971.00	-31.63	1,331,933.68	324,526.63
Allocated Balance-Student Health Services	377,233.47				34,875.23				
Subtotal 5.7 Stdent Hlth/Med Svc	477,337.21	1,500,806.75	853,330.59		790.63	11,971.00	-31.63	1,331,933.68	324,526.63
Allocated Balance - Student Service Fee	608,407.10	32,872.07			108,180.04				
Total 5.0 STUDENT SERVICE	2,058,926.67	7,358,600.67	3,676,766.44		3,122,441.76	308,819.12	41,812.52	6,085,931.85	1,329,652.15
6.0 INSTITUTIONAL ADMINISTRATION									
6.1 EXECUTIVE MANAGEMENT									
51001 Board Of Regents Expenditures	839.62				3,882.22	3,084.59			
Sub-Total 6.1 Executive Management	839.62				3,882.22	3,084.59			
6.2 FINANCIAL MANAGEMENT & OPERATION									
52600 Returned Checks Collections	68.52		35,876.64		-5,770.14				
Allocated Balance-Returned Checks	111,157.78				5,770.14				
53920 Bad Debt Expense			-17,697.03		23,880.89				
Sub-Total Financial Management & Oper	111,226.30		18,179.61		23,880.89				
6.3 GENERAL ADMINISTRATION & LOGISTICAL SERVICES									
53902 Non-Pledged Revenue Enterprises, S									
53903 Non-Pledged Revenue Properties - F					33,115.20			33,115.20	
53906 Accrued Vacation Pay - Non-Pledged					4,871.85				
53908 Non-Pledged Revenue Prop - Reserv					-5,254.04	77,318.00		72,063.96	
53910 Non-Pledged Revenue Enterprises, S			8,034.54		-8,034.54				
Sub-Total General Admin & Logistical S			8,034.54		24,698.47	77,318.00		105,179.16	
6.5 PUBLIC RELATIONS/DEVELOPMENT									
51400 Diplomas	1,002.50		18,465.02		-1,355.00				
51600 Guest Teams - Use Of Facilities	5,100.62		34,449.32		-4,827.83	10.00			
51700 Homecoming Activities					20,900.00				
53950 Other Operation Expenses-Finance&					1,159.01				
53951 Food & Refreshments - Academic A	125.00				2,777.25				
53952 Food & Refreshments - Administrati					2,668.75				
53953 Food & Refreshments - Vp For Govt					800.00				
53954 Food & Refreshments - V.P. Student	294.20				7,832.19	227.25			
53956 Food & Refreshments - Advancemen					775.00	25.00			

Schedule B-3

R E S			FUND BALANCES	
SUPPLIES	CAPITAL	TOTAL	8-31-00	
&EXPENSES	EXPENDITURE	EXPENDITURES	FUND	INVENTORY
\$	\$	\$	\$	\$
152,623.40	6,677.45	219,097.96	2,403.03	
2,234.20		-1,228.80		
			716,975.91	
154,857.60	6,677.45	217,869.16	719,378.94	
649,377.24	10,304.50	2,304,202.68	39,100.18	76,853.62
			412,108.70	
649,377.24	10,304.50	2,304,202.68	451,208.88	76,853.62
			749,459.21	
6,633,449.84	140,297.93	13,838,700.13	2,293,949.77	84,085.64
6,056.46		2,971.87	1,749.97	
6,056.46		2,971.87	1,749.97	
30,175.02		30,175.02		
			116,927.92	
6,183.86		6,183.86		
36,358.88		36,358.88	116,927.92	
		33,115.20		
4,871.85		4,871.85		
		-5,254.04		
4,871.85		32,733.01		
18,112.52		18,112.52		
30,737.03	1,500.00	32,227.03	2,495.08	
20,900.00		20,900.00		
1,159.01		1,159.01		
2,902.25		2,902.25		
2,668.75		2,668.75		
800.00		800.00		
7,964.64		7,737.39	389.00	
800.00		775.00		

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2000

UNAUDITED

	FUND BALANCE 9-1-99	REVENUES		ADJUSTMENTS & TRANSFERS			EXPENDITURE		
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		LESS COST SHAR'NG CR'S		PERSONNEL COMP	
				DEBT RETIREMENT	OTHER	INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS
	\$	\$	\$	\$	\$	\$	\$	\$	
53957 Food & Refreshments - Public Affair	132.00				1,386.24				
53958 Food & Refreshments - Arts & Scie					1,273.55	2,500.00			
53959 Food & Refreshments - College Of B					165.50				
53960 Food & Refreshments - College Of E					500.00				
53961 Food & Refreshments - School Of M					400.00	127.91			
53962 Food & Refreshments - School Of Co					95.00				
53963 Food & Refreshments - Merchandisi					299.30				
53964 Food & Refreshments - Library					98.85				
53965 Food & Refreshments - Graduate Sc	1.12				1,365.63	38.60			
53966 Food & Refreshments - School Of Li					239.50				
53967 Food & Refreshments - School Of Vi					184.95				
53969 Food & Refreshment Acct-Admissio	63.00				500.00	2.50			
53970 Vp Research - Food/Refreshment A					177.85				
53971 Vice Chancellor & General Counsel					982.00				
53972 Evp Food/Refreshment Account					3,499.85				
53973 Univ. Planning - Food/Refreshment A					1,615.09				
Sub-Total Public Relations/Development	6,718.44		52,914.34		43,512.68	2,931.26			
Total 6.0 INSTITUTIONAL ADMINISTRATI	118,784.36		79,128.49		95,974.26	83,333.85		105,179.16	
Working Fund	32,265.00				8,000.00				
Unallocated Balances									
Sub-Total	32,265.00				8,000.00				
Total Non-Pledged Revenue Enterprises	2,209,976.03	7,358,600.67	3,755,894.93		3,226,416.02	392,152.97	41,812.52	6,191,111.01	1,329,652.15

PLEGGED REVENUE ENTERPRISES

5.5 STUDENT AUXILIARY SERVICES

University Building System

Room Service

54100 Bruce Hall - Room Service	12,742.25		927,777.10		-269,483.94	941.25		216,531.36	58,878.90
54150 Kendall Hall - Room Service			525.20		-525.19				
54200 West Dormitory - Room Service	15,223.65		713,177.72		-99,059.92	2,938.20		199,661.03	54,047.96
54250 Crumley Hall - Room Service	1,696.85		481,880.66		-117,348.59	4,171.12		113,750.06	31,627.88
54300 Unt Apartments			98,824.54		-12,419.22			12,171.71	874.68
54350 Mcconnell Hall - Room Service	10,300.62		757,641.67		-273,287.47	5,493.20		84,867.31	26,752.09
54450 Clark Hall - Room Service	22,136.46		1,057,311.65		-467,669.57	775.53		168,825.66	40,475.58
54500 Kerr Hall - Room Service	35,316.49		2,269,375.20		-952,107.61	12,666.27		371,362.26	78,953.19
54550 Maple Street Dormitory - Room Ser	10,124.31		1,250,255.53		-626,484.25	3,796.03		166,272.95	46,118.32
54600 College Inn Housing	18,346.24		1,125,274.98		-457,585.74			131,143.38	32,120.79
54650 Residence Hall Association	10,347.50		2,537.75		86,547.54	2,229.75		12,823.60	983.46
59903 Pledged Revenue Properties Adminis	5,235.61		176,564.63	-484,600.00	1,533,339.01	4,200.00	1,562.40	748,412.39	203,190.88
59905 Housing Maintenance	123,284.80				1,180,308.80	153,945.04		717,364.67	144,845.90
59908 Housing Staff Development & Trainin	3,950.25		647.00		28,726.75				
59909 Santa Fe Square - Housing Administr			417,269.95		83,443.04	100.00		74,831.25	16,467.97
59916 Housing Management Software	6,386.13				65.87				
59917 Residential Network Support	5,092.00		29,246.82		39,282.49			53,799.81	9,557.52
59918 Mozart's Square			836,419.73		47,845.68			42,443.89	6,392.31

R E S			FUND BALANCES	
SUPPLIES	CAPITAL	TOTAL	8-31-00	
&EXPENSES	EXPENDITURE	EXPENDITURES	FUND	INVENTORY
\$	\$	\$	\$	\$
1,452.85		1,452.85		65.39
3,773.55		1,273.55		
165.50		165.50		
500.00		500.00		
452.91		325.00		75.00
95.00		95.00		
299.30		299.30		
98.85		98.85		
1,405.35		1,366.75		
239.50		239.50		
				184.95
494.50		492.00		71.00
177.85		177.85		
982.00		982.00		
3,499.85		3,499.85		
1,615.09		1,615.09		
<hr/>				
101,296.30	1,500.00	99,865.04		3,280.42
<hr/>				
148,583.49	1,500.00	171,928.80		121,958.31
<hr/>				
				40,265.00
<hr/>				
				40,265.00
<hr/>				
6,782,033.33	141,797.93	14,010,628.93	2,456,173.08	84,085.64
<hr/>				
371,179.42	5,943.75	651,592.18		19,443.23
0.01		0.01		
349,959.71	1,981.25	602,711.75		26,629.70
205,743.43	10,491.25	357,441.50		8,787.42
71,014.05		84,060.44		2,344.88
362,257.57	3,598.25	471,982.02		22,672.80
381,831.29	1,981.25	592,338.25		19,440.29
836,736.17	30,357.50	1,304,742.85		47,841.23
410,360.17	5,943.75	624,899.16		8,996.43
501,631.85	4,083.75	668,979.77		17,055.71
77,643.56		89,220.87		10,211.92
275,308.42		1,221,149.29		9,389.96
511,296.07	5,865.75	1,225,427.35		78,166.25
29,188.03		29,188.03		4,135.97
350,705.12		441,904.34		58,808.65
6,452.00		6,452.00		
10,263.98		73,621.31		
752,816.58	16,136.00	817,788.78		66,476.63

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2000

UNAUDITED

	FUND BALANCE 9-1-99	REVENUES		ADJUSTMENTS & TRANSFERS			EXPENDITURE		
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		LESS COST SHAR'NG CR'S		PERSONNEL COMP	
				DEBT RETIREMENT	OTHER	INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sub-Total Room Service	280,183.16		10,144,730.13	-484,600.00	-276,412.32	191,256.39	1,562.40	3,114,261.33	751,287.43
Food Service									
55100 Bruce Hall - Dining Services	53,855.56				1,553,875.45		459.20	637,345.74	152,330.12
55200 West Dormitory - Dining Services	41,008.42				508,673.82			190,070.30	40,015.47
55250 Crumley Hall - Dining Services					10,821.99				
55450 Clark Hall - Dining Services	28,340.09				448,504.78			132,692.80	30,195.18
55500 Kerr Hall - Dining Services	55,136.20		289.10		1,698,846.94	4,405.50	283.60	661,300.72	166,370.69
55550 Maple Street Dormitory - Dining Se	39,365.43		273.59		742,455.88		2,339.98	293,512.97	74,936.00
55600 Dining Services - Income	734.55		6,788,857.12		-6,873,377.73	83,936.60			
59902 Pledged Revenue Properties Adminis	3,519.34		43.60	-152,256.00	740,057.79	200.00		306,512.43	182,114.63
Sub-Total Food Service	221,959.59		6,789,463.41	-152,256.00	-1,170,141.08	88,542.10	3,082.78	2,221,434.96	645,962.09
Union Building Operation									
56000 University Union_-Administration	34,183.77	1,961,829.00	281,287.40	-57,583.00	65,688.52	203,214.88	20,930.55	1,207,137.85	282,104.65
56004 University Union -Program	998.00	220,120.00	17,962.21		-1,891.26	11,972.66	1,119.19	113,969.72	24,675.87
56006 Union Food Service & Vending	75,248.03		1,068,888.79		-27,676.24	1,462.00	10,577.44	419,628.54	98,798.30
56007 Union - Food Court Operating Accou			219,470.63		-194,755.44				
Allocated Balance - Food Court Operatin	283,926.53				194,755.44				
Allocated Balance - U. B. Fee	548,626.79	74,906.00			-42,686.64				
Sub-Total Union Building Operation	942,983.12	2,256,855.00	1,587,609.03	-57,583.00	-6,565.62	216,649.54	32,627.18	1,740,736.11	405,578.82
University Store									
57500 Unt Bookstore Contract Operating A	8,962.51		673,279.00		-269,535.28				24,676.48
Sub-Total University Store	8,962.51		673,279.00		-269,535.28				24,676.48
Total University Building System	1,454,088.38	2,256,855.00	19,195,081.57	-694,439.00	-1,722,654.30	496,448.03	37,272.36	7,076,432.40	1,827,504.82
P.R.P. Administration									
59901 Pledged Revenue Properties Adminis	6,868.53		1,060,661.05	-469,319.00	-153,439.00	1,722,997.70		239,700.95	10,259.74
59904 Pledged Revenue Properties Adminis			298,369.20		-332,099.00	34,000.00			
59906 Accrued Vacation Pay - Pledged Au					18,253.28				
59910 Pledged Revenue Enterprises, Sale C			1,348.76		-1,348.76				
59911 Ubit Expenditure Account									
59912 Business Services Warehouse	60.95				8,042.39	2,000.00			
59913 Prp - Coca-Cola Marketing & Promoc			10,000.00		-3,879.83			400.00	28.95
59914 Business Services Freshman Orientat					4,983.25			2,800.00	233.25
Subtotal	6,929.48		1,370,379.01	-469,319.00	-459,487.67	1,758,997.70		242,900.95	10,521.94
58000 Restricted Parking	68,816.13		1,896,721.45		-104,184.13	213,698.70		747,285.21	157,889.56
Allocated Balance - Restricted Parking	147,544.49				-226,233.87				
	216,360.62		1,896,721.45		-330,418.00	213,698.70		747,285.21	157,889.56
Working Funds	51,765.00				810.00				

Schedule B-3

R E S			FUND BALANCES	
SUPPLIES	CAPITAL	TOTAL	8-31-00	
&EXPENSES	EXPENDITURE	EXPENDITURES	FUND	INVENTORY
\$	\$	\$	\$	\$
5,504,387.43	86,382.50	9,263,499.90	400,401.07	
764,662.30	7,464.04	1,561,343.00	25,832.20	20,555.81
266,321.13	22,216.15	518,623.05	18,872.01	12,187.18
10,821.99		10,821.99		
277,353.21		440,241.19	19,928.62	16,675.06
860,956.08	14,517.56	1,698,455.95	20,450.42	35,365.87
384,171.13	-245.00	750,035.12	16,171.72	15,888.06
150.54		-83,786.06		
98,574.05	2,495.00	589,496.11	1,868.62	
2,663,010.43	46,447.75	5,485,230.35	103,123.59	100,671.98
962,984.38	22,207.11	2,250,288.56	33,706.18	1,410.95
109,994.21		235,547.95	1,641.00	
539,616.33		1,046,003.73	11,551.92	58,904.93
23,417.34		23,417.34	1,297.85	
			478,681.97	
			580,846.15	
1,636,012.26	22,207.11	3,555,257.58	1,107,725.07	60,315.88
387,832.75		412,509.23	197.00	
387,832.75		412,509.23	197.00	
10,191,242.87	155,037.36	18,716,497.06	1,611,446.73	160,987.86
1,912,196.54	3,995.00	443,154.53	1,617.05	
270.20		-33,729.80		
18,253.28		18,253.28		
5,902.39	4,140.00	8,042.39	60.95	
5,691.22		6,120.17		
1,950.00		4,983.25		
1,944,263.63	8,135.00	446,823.82	1,678.00	
1,036,154.83	63,480.50	1,791,111.40	70,242.05	
			-78,689.38	
1,036,154.83	63,480.50	1,791,111.40	-8,447.33	
			52,575.00	

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF AUXILIARY ENTERPRISES

For the Year Ended August 31, 2000

UNAUDITED

	FUND BALANCE 9-1-99	REVENUES		ADJUSTMENTS & TRANSFERS			EXPENDITURE		
		ALLOCATED FEES	SALES & SERVICES	IN/-OUT		LESS COST SHAR'NG CR'S		PERSONNEL COMP	
				DEBT RETIREMENT	OTHER	INTER-DEPT TRANSFERS	COLLEGE WORK STUDY	SALARIES & WAGES	STAFF BENEFITS
	\$	\$	\$	\$	\$	\$	\$	\$	
Working Funds-Building Reserves	1,872,828.95								
Unallocated Balances	5,891,347.16				-358,726.22				
Total P.R.P. Administration	8,039,231.21		3,267,100.46	-469,319.00	-1,147,821.89	1,972,696.40		990,186.16 168,411.50	
Total 5.0 STUDENT SERVICE	9,493,319.59	2,256,855.00	22,462,182.03	-1,163,758.00	-2,870,476.19	2,469,144.43	37,272.36	8,066,618.56 1,995,916.32	
Total Pledged Revenue Enterprises	9,493,319.59	2,256,855.00	22,462,182.03	-1,163,758.00	-2,870,476.19	2,469,144.43	37,272.36	8,066,618.56 1,995,916.32	
Total Auxiliary Enterprises	11,703,295.62	9,615,455.67	26,218,076.96	-1,163,758.00	355,939.83	2,861,297.40	79,084.88	14,257,729.57 3,325,568.47	
FY 99 AFR Adjustments for Fair Value of									
Investments	-156,904.41								
FY 2000 Net Inc./Dec. in Fair Value of Invst's.			-24,748.76						
Total Auxiliary Enterprises	11,546,391.21	9,615,455.67	26,193,328.20	-1,163,758.00	355,939.83	2,861,297.40	79,084.88	14,257,729.57 3,325,568.47	

(Exh. B)

1,500,806.75 Student Medical Services Fees
5,857,793.92 Student Service Fees
2,256,855.00 Union Building Fees
<u>9,615,455.67</u>

Transfers:

To - Endowment Funds	-41,762.30
Educational & General	
Current Restricted	
Board Designated Funds	-6,000.00
Renewals & Replacements	-2,871,047.13
From - Retirement of Indebtedness	1,110,391.07
Educational & General	
Board Designated Funds	
Board Designated Funds - Des. Tuition	2,164,358.19
Total Transfers	<u>355,939.83</u>

Schedule B-3

R E S			FUND BALANCES		
SUPPLIES	CAPITAL	TOTAL	8-31-00		
&EXPENSES	EXPENDITURE	EXPENDITURES	FUND	INVENTORY	
\$	\$	\$	\$	\$	
				1,872,828.95	
-134,898.93		-134,898.93	5,667,519.87		
2,845,519.53	71,615.50	2,103,036.29	7,586,154.49		
13,036,762.40	226,652.86	20,819,533.35	9,197,601.22	160,987.86	
13,036,762.40	226,652.86	20,819,533.35	9,197,601.22	160,987.86	
19,818,795.73	368,450.79	34,830,162.28	11,653,774.30	245,073.50	
			-156,904.41		
			-24,748.76		
19,818,795.73	368,450.79	34,830,162.28	11,472,121.13	245,073.50	
	(Sch. B-11)		(Exh. B)	(Exh. B)	

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF RESTRICTED CURRENT FUNDS

For the Year Ended August 31, 2000

UNAUDITED

	ADDITIONS				ADJUSTMENTS & TRANSFERS		COST SHARE INTER-DEPT TRANSFERS
	FUND BALANCES 9-1-99	GIFTS & GRANTS	INCOME FROM		IN / -OUT		
			INVESTMENTS	OTHER	OVERHEAD	OTHER	
\$	\$	\$	\$	\$	\$	\$	
1.0 INSTRUCTION							
FEDERAL GOVERNMENT	12,720.97	728,804.64	0.00	0.00	-39,073.00	-146,121.47	19,056.06
STATE GOVERNMENT	6,139.73	38,753.60	0.00	681,090.90	0.00	-10,569.98	571.68
PRIVATE	369,866.65	934,015.34	14,859.61	1,052,531.65	-134,956.47	-205,572.03	59,952.38
Total 1.0 INSTRUCTION	388,727.35	1,701,573.58	14,859.61	1,733,622.55	-174,029.47	-362,263.48	79,580.12
2.0 Rese RESEARCH							
FEDERAL GOVERNMENT	148,063.48	7,921,849.50	0.00	0.00	-931,861.50	402,891.10	128,505.58
STATE GOVERNMENT	116,373.52	955,219.23	0.00	0.00	-35,287.93	-30,668.04	57,735.45
PRIVATE	2,960,816.27	3,048,032.54	323.34	25,903.24	-179,366.89	-979,130.57	223,344.14
Total 2.0 RESEARCH	3,225,253.27	11,925,101.27	323.34	25,903.24	-1,146,516.32	-606,907.51	409,585.17
3.0 PUBLIC SERVICE							
FEDERAL GOVERNMENT	121,760.26	640,542.98	0.00	0.00	-23,014.64	-230,815.61	3,956.54
STATE GOVERNMENT	9,352.90	222,928.82	0.00	1,835.00	-101.16	-31,172.79	865.48
PRIVATE	216,796.08	555,391.82	25,911.77	411,822.95	-19,984.64	487,354.59	45,787.72
Total 3.0 PUBLIC SERVICE	347,909.24	1,418,863.62	25,911.77	413,657.95	-43,100.44	225,366.19	50,609.74
4.0 ACADEMIC SUPPORT							
FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE GOVERNMENT	0.00	1,408,199.19	0.00	17,796.21	0.00	145,909.00	49,472.00
PRIVATE	624,010.95	656,094.45	11,330.33	257,264.30	0.00	38,544.38	152,520.33
Total 4.0 ACADEMIC SUPPORT	624,010.95	2,064,293.64	11,330.33	275,060.51	0.00	184,453.38	201,992.33
5.0 STUDENT SERVICES							
FEDERAL GOVERNMENT	0.00	878,713.76	0.00	0.00	-16,512.81	5,642.95	0.00
STATE GOVERNMENT	52,733.14	500.00	0.00	167,027.57	0.00	46,500.00	28,915.00
PRIVATE	94,622.49	49,625.00	256.32	133,653.51	0.00	-27,819.00	16,050.00
Total 5.0 STUDENT SERVICES	147,355.63	928,838.76	256.32	300,681.08	-16,512.81	24,323.95	44,965.00
6.0 INSTITUTIONAL SUPPORT							
FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE GOVERNMENT	3,740.16	-2,976.22	0.00	9,585.00	0.00	0.00	0.00
PRIVATE	158,648.40	5,770.77	38,131.20	91,911.97	0.00	-196,062.61	5,492.72
Total 6.0 INSTITUTIONAL SUPP	162,388.56	2,794.55	38,131.20	101,496.97	0.00	-196,062.61	5,492.72
7.0 OPERATION & PLANT MAINTENANCE							
FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIVATE	2,660.43	10,235.00	0.00	815.00	0.00	18,403.75	825.00
Total 7.0 OPERATION & PLANT	2,660.43	10,235.00	0.00	815.00	0.00	18,403.75	825.00
8.0 SCHOLARSHIPS & FELLOWSHIPS							
FEDERAL GOVERNMENT	230,682.06	8,495,645.37	0.00	0.00	0.00	192,894.00	0.00

EXPENDITURES						
NG CREDITS	PERSONNEL COMPENSATION				TOTAL	FUND
COLLEGE	SALARIES	STAFF	SUPPLIES &	CAPITAL	EXPENDITURES	BALANCES
WORK STUDY	& WAGES	BENEFITS	EXPENSES	EXPENDITURES	EXPENDITURES	8-31-00
\$	\$	\$	\$	\$	\$	\$
0.00	285,186.94	53,124.65	226,440.76	1,399.99	547,096.28	9,234.86
0.00	120,832.96	819.65	593,792.93	0.00	714,873.86	540.39
930.84	456,778.41	81,102.24	958,622.80	0.00	1,435,620.23	595,124.52
930.84	862,798.31	135,046.54	1,778,856.49	1,399.99	2,697,590.37	604,899.77
23,079.63	3,472,325.65	640,721.70	2,251,202.78	157,154.58	6,369,819.50	1,171,123.08
3,826.78	519,971.34	98,894.96	379,545.25	0.00	936,849.32	68,787.46
25,374.62	1,384,288.68	228,666.31	1,027,467.41	182,290.19	2,573,993.83	2,302,584.10
52,281.03	5,376,585.67	968,282.97	3,658,215.44	339,444.77	9,880,662.65	3,542,494.64
1,395.76	290,955.33	58,987.22	136,311.65	0.00	480,901.90	27,571.09
0.00	100,300.20	16,814.64	30,268.20	0.00	146,517.56	56,325.21
-48.20	329,054.24	61,961.79	567,236.36	0.00	912,512.87	764,779.70
1,347.56	720,309.77	137,763.65	733,816.21	0.00	1,539,932.33	848,676.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	413,457.84	1,204,376.86	1,568,362.70	3,541.70
0.00	77,338.49	12,306.77	846,429.89	96,154.14	879,708.96	707,535.45
0.00	77,338.49	12,306.77	1,259,887.73	1,300,531.00	2,448,071.66	711,077.15
-619,978.23	192,179.31	26,976.72	22,416.09	0.00	861,550.35	6,293.55
0.00	35,621.50	5,248.85	142,925.76	0.00	154,881.11	111,879.60
0.00	29,951.86	3,916.64	119,062.87	3,115.88	139,997.25	110,341.07
-619,978.23	257,752.67	36,142.21	284,404.72	3,115.88	1,156,428.71	228,514.22
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	6,608.78	0.00	6,608.78	3,740.16
0.00	8,315.29	1,692.85	25,216.22	0.00	29,731.64	68,668.09
0.00	8,315.29	1,692.85	31,825.00	0.00	36,340.42	72,408.25
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	175.30	28,750.00	28,100.30	4,013.88
0.00	0.00	0.00	175.30	28,750.00	28,100.30	4,013.88
0.00	5,687.22	975.34	8,686,142.61	0.00	8,692,805.17	226,416.26

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF RESTRICTED CURRENT FUNDS

For the Year Ended August 31, 2000

UNAUDITED

	ADDITIONS				ADJUSTMENTS & TRANSFERS		COST SHARI INTER-DEPT TRANSFERS
	FUND BALANCES 9-1-99	GIFTS & GRANTS	INCOME FROM		IN / -OUT		
			INVESTMENTS	OTHER	OVERHEAD	OTHER	
\$	\$	\$	\$	\$	\$	\$	
STATE GOVERNEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIVATE	4,018,497.31	1,322,721.33	298,403.28	11,325.00	-2,304.26	2,581,776.25	6,172.31
Total 8.0 SCHOLARSHIPS & FELI	4,249,179.37	9,818,366.70	298,403.28	11,325.00	-2,304.26	2,774,670.25	6,172.31
TOTAL RESTR CURRENT FUNDS							
FEDERAL GOVERNMENT	513,226.77	18,665,556.25	0.00	0.00	-1,010,461.95	224,490.97	151,518.18
STATE GOVERNMENT	188,339.45	2,622,624.62	0.00	877,334.68	-35,389.09	119,998.19	137,559.61
PRIVATE	8,445,918.58	6,581,886.25	389,215.85	1,985,227.62	-336,612.26	1,717,494.76	510,144.60
SUB-TOTAL	9,147,484.80	27,870,067.12	389,215.85	2,862,562.30	-1,382,463.30	2,061,983.92	799,222.39
Adjustments for Fair Value of Investments as of 8-31-99	-59,437.56						
Adjustments for Fair Value of Investments as of 8-31-2000			-12,230.28				
TOTAL RESTR CURRENT FUNDS	9,088,047.24	27,870,067.12	376,985.57	2,862,562.30	-1,382,463.30	2,061,983.92	799,222.39
(Exh. B)							
Transfers							
To - Endowment Funds						-28,052.45	
E & G HEAF						-14.00	
From - Auxiliary						0.00	
- Board Designated Funds						240,700.62	
- Board Designated Funds - Designated Tuition						1,840,468.75	
Total Transfers						2,053,102.92	
Reclassify from Agency						8,881.00	
Total Transfers and Adjustments						2,061,983.92	

EXPENDITURES						
NG CREDITS	PERSONNEL COMPENSATION					FUND
COLLEGE	SALARIES	STAFF	SUPPLIES &	CAPITAL	TOTAL	BALANCES
WORK STUDY	& WAGES	BENEFITS	EXPENSES	EXPENDITURES	EXPENDITURES	8-31-00
\$	\$	\$	\$	\$	\$	\$
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	173,471.97	31,220.17	3,567,159.31	1,384.00	3,767,063.14	4,463,355.77
0.00	179,159.19	32,195.51	12,253,301.92	1,384.00	12,459,868.31	4,689,772.03
-595,502.84	4,246,334.45	780,785.63	11,322,513.89	158,554.57	16,952,173.20	1,440,638.84
3,826.78	776,726.00	121,778.10	1,566,598.76	1,204,376.86	3,528,093.33	244,814.52
26,257.26	2,459,198.94	420,866.77	7,111,370.16	311,694.21	9,766,728.22	9,016,402.58
-565,418.80	7,482,259.39	1,323,430.50	20,000,482.81	1,674,625.64	30,246,994.75	10,701,855.94
						-59,437.56
						-12,230.28
-565,418.80	7,482,259.39	1,323,430.50	20,000,482.81	1,674,625.64	30,246,994.75	10,630,188.10

(Exh. B)

SCHEDULE OF LOAN FUNDS
For the Year Ended August 31, 2000
UNAUDITED

SUMMARY OF FUND BALANCES	FUND	A D D I T I O N S			ADJUSTMENTS	D E D U C T I O N S		
		BALANCES	GIFTS AND	INTEREST	INCOME	TRANSFERS	NOTES WRITTEN SOVA LOANS/	COLLECTION
		9/1/1999	GRANTS	LOANS	INVESTMENTS	IN-/OUT	OFF/CANCELLED ASSIGNED	EXPENSES
	\$	\$	\$	\$	\$	\$	\$	
78230 Student Memorial Loan Fund	175,723.26		1,347.49	8,949.17	150,000.00			
78250 UNT System Center @ Dallas Loan Fund				210.80	5,000.00			
78290 Student Deposit Loan Fund	44,848.45		1,518.13	174.09				
78301 SOVA Loan Fund (Note 1)	4,639.97			46.91			100.00	
78720 Tuition Emergency Loan-Texas Resident	2,724,024.45		28,552.80	57,858.70	660,004.30			
78721 Tuition Emergency Loan-Non-Resident	370,138.03		2,541.64	2,039.66	-248,995.54			
78725 Tuition Emergency Loan-Foreign Students	378,898.39		4,118.70	3,280.43	-161,000.00			
Sub-Total Non-Federal Loan Funds	3,698,272.55	0.00	38,078.76	72,559.76	405,008.76	0.00	100.00	
G.L. 462 to 4 Perkins Loan Program	2,339,337.72	0.00	54,064.61	1,149.27	10,105.00	17,354.85	-3,382.46	
Reserve for Doubtful Accounts	-165,680.00				-18,794.50			
Sub-Total Federal Loan Funds	2,173,657.72	0.00	54,064.61	1,149.27	-8,689.50	17,354.85	-3,382.46	
Sub-Total Loan Funds	5,871,930.27	0.00	92,143.37	73,709.03	396,319.26	17,354.85	-3,282.46	
RESERVES								
451-009 Reserve for Deposit-Guarantee of US Aid Fund	1,000.00							
Total Loan Funds Balances	5,872,930.27	0.00	92,143.37	73,709.03	396,319.26	17,354.85	-3,282.46	
FY 99 AFR Adjustments for Fair Value Of Investments	-3,232.53							
FY 2000 Net Inc./-Dec. in FV of Inv.				-3,615.50				
Adjusted Loan Funds Balances	5,869,697.74	0.00	92,143.37	70,093.53	396,319.26	17,354.85	-3,282.46	
(Exh. B)					-95,000.00		Trsf to Board Designated	
					8.76		Trsf from E & G	
					500,000.00		Trsf from Retirement of Indebtednes	
					405,008.76		Total Transfers	
					-18,794.50		Inc in Allow. for Doubtful Accts	
					10,105.00		Equity Inc from Fed. Reimb	
					0.00		Reduction in Perkins Loan Alloc	
					396,319.26		Total Trsf and Adj	

SUMMARY OF NOTES RECEIVABLE	NOTES	ADJUSTMENTS	NOTES	NOTES	NOTES WRITTEN	NOTES					
							RECEIVABLE	MADE	COLLECTED	OFF/CANCELLED/	RECEIVABLE
							9/1/1999	IN-/OUT	ASSIGNED	8/31/2000	
	\$	\$	\$	\$	\$	\$					
439-009 Student Memorial Loan Fund	0.00		191,608.94	171,701.67		19,907.27					
439-029 International Student Emergency Loan Fund	0.00					0.00					
Sub-Total Student Memorial Loan Funds	0.00	0.00	191,608.94	171,701.67	0.00	19,907.27					
439-049 Student Deposit Loan Fund	44,547.43			5,585.50		38,961.93					
438-009 Tuition Emergency Loan Fund-Texas Residents	642,283.17		2,293,236.98	2,236,641.03		698,879.12					
438-019 Tuition Emergency Loan Fund-Non-Residents	57,958.91		227,698.19	210,835.40		74,821.70					
438-029 Tuition Emergency Loan Fund-Foreign Students	42,545.31		762,163.89	739,748.05		64,961.15					
Sub-Total Non-Federal Loan Funds	787,334.82	0.00	3,474,708.00	3,364,511.65	0.00	897,531.17					
Perkins Loan Fund (Cumulative from inception 4-1-59)											
- Advances	7,870,545.32		399,968.00			8,270,513.32					
- Collections	-4,877,862.84			206,765.04		-5,084,627.88					
- Cancellations	-576,742.09				17,221.54	-593,963.63					
- Defltd-Assgnd to & Recptd by U S	-416,395.54					-416,395.54					
Sub-Total Perkins Loan Fund Adv Otstndng	1,999,544.85	0.00	399,968.00	206,765.04	17,221.54	2,175,526.27					
Allowance for Doubtful Accounts	-165,680.00	-18,794.50				-184,474.50					
Sub-Total Perkins Ln Fd Adv. Otstndng - Net	1,833,864.85	-18,794.50	399,968.00	206,765.04	17,221.54	1,991,051.77					
Total Notes Receivable	2,621,199.67	-18,794.50	3,874,676.00	3,571,276.69	17,221.54	2,888,582.94					

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

FUND BALANCES 8/31/2000	BALANCE CONSISTS OF	
	NOTES RECEIVABLE 8/31/2000	EQUITY AVAILABLE FOR LOANS
\$	\$	\$
336,019.92	19,907.27	316,112.65
5,210.80		
46,540.67	38,961.93	7,578.74
4,586.88		
3,470,440.25	698,879.12	2,771,561.13
125,723.79	74,821.70	50,902.09
225,297.52	64,961.15	160,336.37
<u>4,213,819.83</u>	<u>897,531.17</u>	<u>3,306,490.98</u>
2,390,684.21		
-184,474.50		
<u>2,206,209.71</u>	<u>1,991,051.77</u>	<u>215,157.94</u>
6,420,029.54	2,888,582.94	3,521,648.92
<u>1,000.00</u>		
<u>6,421,029.54</u>		
-3,232.53		
-3,615.50		
<u>6,414,181.51</u>		
(Exh. B)		

ss for Temporary Loan

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2000
UNAUDITED

	FUND	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV
	BALANCES 09/01/99			
	\$	\$	\$	\$
ENDOWMENTS				
79002 Mattie Jo (Payne) Groom Grad. Theory Scholarship	6,333.65			47.10
79007 Diana Rae Hanson Memorial Sch. Endowment	9,640.91	400.00		
79008 Helen J. Audrain Scholarship Endowment Fund	5,000.00			
79010 Lesa Woody Memorial Endowment Fund	17,262.57			
79018 John D Murchison, Sr Art Sch Endowment	25,000.00			
79019 Frito Lay/Barney Hilton Endowed Scholarship	3,000.00			
79020 Beta Alpha Rho Beta Fraternity End Sch	4,875.00			
79021 Center For Marketing & Design Sch Endowment	10,000.00			
79022 Class of 1934 Sch Endowment Fund	4,685.00			
79023 Nelda Lee Art Sch Endowment Fund	3,000.00			
79025 S Sandifer Lab Band Sch Endowment	3,066.00			
79026 Kirby Keas Memorial Sch Endowment Fund	8,333.62			
79027 Class of 1935 Sch Endowment Fund	7,742.81			
79030 E. H. Hanson Mathematics Sch. Endowment	12,302.00	540.00		
79035 H A & Dorothy Hefner Sch Endowment	29,515.00			
79036 J. Charles Groom Memorial Voice Sch Endowment	6,328.92			47.09
79037 English Department Endowment Fund	6,161.00			
79039 Julia Smith Memorial Endowment Fund	11,309.25	150.00		82.66
79041 Marketing Sch Endowment Fund	7,629.00			
79044 Alvin C. Dorse Scholarship Endowment Fund	4,695.96	125.00		
79045 M E Hall Jazz Sch Endowment Fund	18,672.00	150.00		
79046 Dan Stambaugh Memorial Sch. Endowment Fund	3,877.50			
79049 Elizabeth & Cecil Dickinson Endowed Scholarship	5,950.00	200.00		
79050 E L Clark & M Arden Endowed Scholarship	19,852.50			
79051 John & Louvenia Knight Endowed Scholarship Fund	20,000.00			
79055 John Douthitt Memorial Sch Endow Fund	3,259.59			
79057 Dean Hamilton Memorial Opera Endowment Fund	9,870.62			
79060 Wm D Richardson Memorial Sch Endowment	13,120.11			332.40
79063 Linguist Scholarship In Journalism	6,500.00	1,500.00		
79070 G Vaughn Memorial Endowed Scholarship	20,708.34			
79073 Christy Hundley Memorial Sch Endowment Fund	16,652.30			
79075 Roy McLeod Millican Endowed Scholarship	100,020.00			
79076 C J (Red) Davidson Endowed Scholarship Fund	100,000.00			
79077 CBS Mechanical History Excellence Sch Endowment	3,000.00			
79078 Fred McCain Scholarship Endowment	13,045.00	250.00		
79080 Larry Provart Memorial Endowment	2,179.15			
79081 Mary E. Whitten Scholarship Endowment Fund	20,735.36			
79084 Billy Bob Harris Scholarship Fund	9,300.00			
79085 Addie Mae Lloyd Sch Endowment Fund	11,310.00			
79088 Osborne and Dee Linquist Sch Endowment Fund	5,000.00			
79095 Redman Foundation Endowed Scholarship Fund	100,000.00			
79111 Rauscher Pierce Refsnes, Inc. Fin Endowment	3,500.00			
79115 Farish Family Scholarship Fund	12,437.84	3,000.00		90.71
79117 Marceau C. Myers Memorial Music Sch Endowment	19,060.00			
79120 Ben E Coody Memorial Endowed Scholarship	1,669.88			
79123 Tom and Cornez Bussey Memorial Sch Endowment	5,589.00			
79124 Dr. & Mrs. Wym Van Wyk Scholarship Endowment	6,541.13			
79126 Keller Area Scholarship Endowment	6,256.31			
79127 SLIS General Scholarship Endowment Fund	3,000.00	10.00		
79130 E.D. (Dick) Criddle Endowed Scholarship Fund	21,000.00			
79131 Music-Fred & Patsy Patterson Orchestra End Sch Fnd	13,570.28	250.00		98.67
79132 Brian Houck Memorial Guitar Endowment Fund	5,059.51	400.00		35.55
79150 John Houston Douglass Endowed Scholarship	2,000.00			
79151 Leon Brown Trombone Scholarship Endowment Fund	7,020.59	666.50		42.04
79156 Linda & Philip Dudney Health Ed Sch Endow Fund	5,500.00			
79157 Grace Ann Dudney Memorial Scholarship	5,500.00			
79158 Robert R. Miller Business Scholarship End Fund	10,000.00			
79159 Robert R. Miller Scholarship Endowment Fund	10,522.31			75.30
79160 Riley Cross Endowed Scholarship	10,550.00			
79170 Beulah Harris Endowment Fund	21,853.74			
79173 Avedis Zildjian Co. Percussion Endowment Fund	8,000.00			
79175 John Maxwell Scholarship in Emergency Administration	3,154.91			

FUND BALANCES 08/31/00	CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)	
		CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT
\$	\$	\$	\$
6,380.75	6,380.75	328.77	328.77
10,040.91	10,040.91	512.23	512.23
5,000.00	5,000.00	256.32	256.32
17,262.57	17,262.57	884.47	884.47
25,000.00	25,000.00	1,283.01	1,283.01
3,000.00	3,000.00	152.47	152.47
4,875.00	4,875.00	250.66	250.66
10,000.00	10,000.00	512.57	512.57
4,685.00	4,685.00	242.10	242.10
3,000.00	3,000.00	152.47	152.47
3,066.00	3,066.00	158.84	158.84
8,333.62	8,333.62	427.15	427.15
7,742.81	7,742.81	397.10	397.10
12,842.00	12,842.00	632.48	632.48
29,515.00	29,515.00	1,515.55	1,515.55
6,376.01	6,376.01	328.57	328.57
6,161.00	6,161.00	315.52	315.52
11,541.91	11,541.91	590.77	590.77
7,629.00	7,629.00	391.97	391.97
4,820.96	4,820.96	247.78	247.78
18,822.00	18,822.00	963.57	963.57
3,877.50	3,877.50	198.86	198.86
6,150.00	6,150.00	314.93	314.93
19,852.50	19,852.50	1,018.36	1,018.36
20,000.00	20,000.00	1,024.97	1,024.97
3,259.59	3,259.59	167.59	167.59
9,870.62	9,870.62	506.70	506.70
13,452.51	13,452.51	688.46	688.46
8,000.00	8,000.00	354.21	354.21
20,708.34	20,708.34	1,063.75	1,063.75
16,652.30	16,652.30	853.53	853.53
100,020.00	100,020.00	5,132.35	5,132.35
100,000.00	100,000.00	5,131.43	5,131.43
3,000.00	3,000.00	152.47	152.47
13,295.00	13,295.00	673.68	673.68
2,179.15	2,179.15	112.03	112.03
20,735.36	20,735.36	1,064.98	1,064.98
9,300.00	9,300.00	477.59	477.59
11,310.00	11,310.00	581.87	581.87
5,000.00	5,000.00	256.32	256.32
100,000.00	100,000.00	5,131.43	5,131.43
3,500.00	3,500.00	178.41	178.41
15,528.55	15,528.55	777.69	777.69
19,060.00	19,060.00	979.19	979.19
1,669.88	1,669.88	85.64	85.64
5,589.00	5,589.00	286.28	286.28
6,541.13	6,541.13	336.05	336.05
6,256.31	6,256.31	319.81	319.81
3,010.00	3,010.00	152.87	152.87
21,000.00	21,000.00	1,076.94	1,076.94
13,918.95	13,918.95	709.48	709.48
5,495.06	5,495.06	274.68	274.68
2,000.00	2,000.00	103.94	103.94
7,729.13	7,729.13	385.19	385.19
5,500.00	5,500.00	282.29	282.29
5,500.00	5,500.00	282.29	282.29
10,000.00	10,000.00	512.57	512.57
10,597.61	10,597.61	542.85	542.85
10,550.00	10,550.00	540.77	540.77
21,853.74	21,853.74	1,122.23	1,122.23
8,000.00	8,000.00	412.09	412.09
3,154.91	3,154.91	162.86	162.86

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2000
UNAUDITED

	FUND BALANCES 09/01/99	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV
	\$	\$	\$	\$
79178 Target Stores Retail Management Sch. Endowment Fund	6,000.00			
79180 Dr. Glenn Mitchell Memorial Sch Endowment	27,950.00			
79190 Mike Castor Scholarship Endowment Fund	3,452.43			
79194 Hsiao-Pei Yang Memorial Scholarship Endow	5,395.00			
79196 Leon Breedon Music Scholarship Endowment Fund	3,050.00			
79206 John M. Hearle Mem Sch Endowment Fund	12,998.56		94.68	
79210 Gaylord-Hughes Endowed Drama Scholarship	176,861.68			
79212 Priscilla A. Livingston Scholarship Endowment	20,000.00			
79221 Kenneth May Memorial End Sch	3,025.00			
79223 J.A. & A.F. Narsutis Memorial Jazz Lab Band Endowed	6,651.18		47.56	
79224 International Exchange/Paramount Pictures Endowed Sc	3,000.00			
79225 Faculty/Staff Sch Endowment	9,259.22			
79227 Don January Endowed Scholarship Fund	28,500.00			
79234 J. Edgar Hoover Scholarship Fund	5,600.00			
79237 Warren "Baby" Dodds UNT Summer Drumset Scholar I	3,141.26		23.61	
79240 Melton & Cochran Endowment Fund	3,000.00			
79251 The GTE Scholarship Enowment Fund	3,375.00			
79255 Robert Wade Brown Dept. Recognition Award Endowme	12,500.00			
79265 Justice Records Stan Kenton Memorial Jazz Studies Sch.	10,000.00			
79275 Debate Alumni Endowment Fund	44,533.25	1,775.00		
79276 Edward J. Soph Memorial Drumset Endowed Sch. Fund	10,284.63		65.83	
79285 Political Science Public Affairs Endowment	6,810.00			
79295 Dr. Edward L. Mattil Endowment Fund	10,000.00			
79296 Charles C. Williams Memorial Scholarship	8,845.00			
79301 Kenneth M. Jeanis Mem Sch in Public Rel Endowment	16,150.00			
79305 Marie Roberts Fisher Prof Endowment	104,148.65			
79310 George Herring Endowed Scholarship	8,970.62		430.64	
79315 Fred Cobb Memorial Endowment Fund	21,400.00			
79320 Merrill Ellis Memorial Scholarship Endowment	5,915.00	25.00		
79330 A L Putnam Piano Scholarhip Endowment	4,145.00	1,300.00	150.00	
79331 J. Robert Egar Endowed Scholarship	8,340.00	500.00		
79335 Clyde E. Miller French Horn Scholarship Endowmt	8,418.04	305.00	59.02	
79340 Margaret Grubb Piano Scholarship Endowment	4,278.55			
79350 Winton E. (Pop) Noah Track Scholarship Endowment	24,562.98			
79355 Frank McKinley Award Endowment	12,890.60	100.00		
79356 Fritz Roberson Industrial Technology Sch. Endowment I	3,610.00			
79377 P. Guerrero, Jr. Jazz Studies Percussion Mem. Endowme	4,540.37	1,000.00	28.01	
79385 President Excellence Sch. in Eng. Technology Endowme	3,098.00			
79396 Laos Endowed Scholarship Fund	9,450.00			
79400 Pres Marquis Memorial Scholarship Endowment	20,459.00			
79401 Dept. of Engineering Tech. Scholarship Endowment Fur	13,698.00			
79404 Deborah Johnson Miller Scholarship Endowmt Fund	25,390.00	1,200.00		
79405 Helen Voertman Mem Art Scholarship Endowment	10,066.66			
79406 McFaddin-First Un. Meth. Church Sch Endowmt	2,000.00			
79408 Philip & Margaret Walker Mem Endowed Scharship	10,000.00			
79410 S J & Elena Boyd Memorial Endowed Scholarship	7,273.98			
79414 The Clarke, Kennerly, Thomas Lib Sci Sch Endow	7,800.00			
79415 Teller-Bayer Sch For Laser Physics End Fund	10,113.10			
79422 Yamaha Percussion Sch Endowment Fund	14,929.97		108.00	
79423 Yamaha Wind Sch Endowment Fund	14,930.37		108.00	
79427 Rafes Endowed Scholarship Fund	57,264.61	50.00		
79432 Charles F. Paul Piano Sch Endowment Fund	19,927.37		144.49	
79435 Fred Crane Mem Jazz Piano Sch Endowment	7,490.00			
79441 Paramount Studios End Football Sch	5,000.00			
79502 Floyd Graham Memorial Scholarship Endowmt Fund	12,154.89	435.00		
79503 Shaun K. Burns Scholarship Endowment	10,506.79			
79504 Jack Starling Memorial Marketing Fund	7,100.00			
79515 Olive M. Johnson Speech Scholarship Endowment	5,895.00			
79519 Mozelle Rawson Brown Endowment	8,500.00			
79520 Peggy A. Heil Memorial Endowment	5,015.00	5,000.00		
79525 Dallas Military Ball ROTC Scholarship Endowment	26,900.00			
79526 Paramount Hotel Inn-Dow General Academic Endowme	4,786.33			
79527 Hideaki Oku/Houston General Ins Co End Sch	6,526.72		31.59	

FUND BALANCES 08/31/00	CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)	
		CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT
\$	\$	\$	\$
6,000.00	6,000.00	308.24	308.24
27,950.00	27,950.00	1,434.74	1,434.74
3,452.43	3,452.43	176.28	176.28
5,395.00	5,395.00	277.53	277.53
3,050.00	3,050.00	158.11	158.11
13,093.24	13,093.24	672.45	672.45
176,861.68	176,861.68	9,074.32	9,074.32
20,000.00	20,000.00	1,024.97	1,024.97
3,025.00	3,025.00	155.37	155.37
6,698.74	6,698.74	343.12	343.12
3,000.00	3,000.00	152.47	152.47
9,259.22	9,259.22	475.70	475.70
28,500.00	28,500.00	1,462.97	1,462.97
5,600.00	5,600.00	286.81	286.81
3,164.87	3,164.87	163.28	163.28
3,000.00	3,000.00	152.47	152.47
3,375.00	3,375.00	172.80	172.80
12,500.00	12,500.00	642.33	642.33
10,000.00	10,000.00	512.57	512.57
46,308.25	46,308.25	2,346.28	2,346.28
10,350.46	10,350.46	531.70	531.70
6,810.00	6,810.00	348.21	348.21
10,000.00	10,000.00	512.57	512.57
8,845.00	8,845.00	453.65	453.65
16,150.00	16,150.00	827.49	827.49
104,148.65	104,148.65	5,344.20	5,344.20
9,401.26	9,401.26	480.02	480.02
21,400.00	21,400.00	1,098.37	1,098.37
5,940.00	5,940.00	304.87	304.87
5,595.00	5,595.00	247.30	247.30
8,840.00	8,840.00	436.47	436.47
8,782.06	8,782.06	445.78	445.78
4,278.55	4,278.55	220.38	220.38
24,562.98	24,562.98	1,261.50	1,261.50
12,990.60	12,990.60	663.43	663.43
3,610.00	3,610.00	186.80	186.80
5,568.38	5,568.38	273.17	273.17
3,098.00	3,098.00	160.31	160.31
9,450.00	9,450.00	484.33	484.33
20,459.00	20,459.00	1,049.13	1,049.13
13,698.00	13,698.00	703.25	703.25
26,590.00	26,590.00	1,341.57	1,341.57
10,066.66	10,066.66	515.56	515.56
2,000.00	2,000.00	103.94	103.94
10,000.00	10,000.00	512.57	512.57
7,273.98	7,273.98	372.53	372.53
7,800.00	7,800.00	399.64	399.64
10,113.10	10,113.10	517.66	517.66
15,037.97	15,037.97	770.41	770.41
15,038.37	15,038.37	770.42	770.42
57,314.61	57,314.61	2,939.92	2,939.92
20,071.86	20,071.86	1,028.13	1,028.13
7,490.00	7,490.00	385.68	385.68
5,000.00	5,000.00	256.32	256.32
12,589.89	12,589.89	642.07	642.07
10,506.79	10,506.79	538.81	538.81
7,100.00	7,100.00	364.67	364.67
5,895.00	5,895.00	303.49	303.49
8,500.00	8,500.00	434.67	434.67
10,015.00	10,015.00	300.23	300.23
26,900.00	26,900.00	1,380.57	1,380.57
4,786.33	4,786.33	246.67	246.67
6,558.31	6,558.31	336.78	336.78

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2000
UNAUDITED

	FUND BALANCES 09/01/99	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV
	\$	\$	\$	\$
79545 Katie Henley Business Scholarship Endowment	10,620.00			
79555 National Merit Scholarship Endowment Fund	5,000.00			
79556 George H. Springer Music Education Scholarship Fund	5,315.57		37.35	
79559 Merchandising & Hospitality Management Scholarship I	16,706.51			
79560 George Morey Music Endowment/Scholarship Fund	12,941.97	1,500.00		
79562 Marriott Hotel & Restaurant Mgmt. Sch. Endowment Fu	19,250.00			
79572 Women's Golf Scholarship Endowment Fund	6,250.00			
79574 Pat McLeod Sch End	7,635.00	25.00		
79578 Hugh M. Ayer Endowment	3,985.46			
79581 L C Robertson Mem Fellowship Endowment-Elem Ed	30,000.00			
79587 Richard Dalrymple Memorial jazz Trumpet Scholarship I	3,290.02	100.00		23.60
79592 Wm. C. & Loretta Kason Mem Drumset Sch Fund	3,113.60			23.47
79600 Ken Bahnsen Scholarship Endowment Fund	5,091.00			
79602 UNT Libraries Patricia Warde Scholar Fund	4,945.00	185.00		
79605 Bobbye Riney Scholarship Endowment	26,779.00	180.00		
79610 Vera A Sampley Endowed Scholarship	14,318.23			
79624 David Catney Memorial Jazz Scholarship Fund	0.00			3,650.00
79625 Red Rodney Memorial Jazz Endowed Scholarship Fund	0.00			3,780.00
79630 Florence I Scoular Endowed Scholarship	18,169.00	125.00		
79635 Les Dames D'Escoffier Endow Scholarship Fund	5,000.00			
79636 Texas Hill Country Wine & Food Festival Sch. Endowm	3,016.26			
79639 Brent David Korol Memorial End Sch	3,712.09			
79640 Henry Meredith Fox Memorial Scholarship Endowmen	16,460.16	91.15		
79645 Stanley P. Wilson & Claude Park Wilson Scholarship	15,000.00	7,500.00		
79650 Mary Elizabeth Fox Memorial Scholarship Endowmen	16,776.67	97.26		
79671 President's Council Scholarship-Endowment	3,000.00			
79705 Toulouse Scholars Program Endowment	27,172.73	54.00		
79710 Cora E Stafford Endowed Scholarship	4,017.00			
79730 Mary C Sweet Endowed Scholarship	11,640.75			
79735 William J Augustus Nobles Family Trust	24,802.65	2,000.00		
79771 Hast Economic Education Endowment Fund	6,000.00			
79810 Mary C Webb Endowed Scholarship	36,645.79			
79816 Pi Kappa Lambda Member Scholarship Endowmt Fund	5,099.76			
79820 Endow For The Adv of the Human at UNT Endowmen	12,511.89			12.11
79825 Arthur J. Sampley Memorial Sch Endowment Fund	3,000.00			
79830 Mildred McCarty Endowed Math Scharship	5,000.00			
79831 Mildred McCarty Endowed Spanish Scholarship	5,000.00			
79835 Ernest S Clifton Mem Scholarship Endowment Fund	4,275.00			
79836 Mary Patchell Sch Endowment Fund	279,368.38			
79851 Bill Stapleton Jazz Arranging Scholarship Fund	4,400.00			
79882 Danny Miles Spec Ed Scholarship Endowment Fund	3,000.00			
79886 History Excellence Scholarship Endowment Fund	13,240.00	500.00		
79892 John J. Haynie Trumpet Projects End Fund	10,529.63	1,000.00		75.17
79899 SMPS DFW Marketing Endowed Scholarship	5,000.00			
79900 Communication Studies Scholarship Endowment	3,300.00			
79904 Hallberg Foundation Journalism Endowment	25,000.00			
79947 Leonard Candelaria Trumpet Endowment	0.00	4,845.00		
Total Endowments	2,593,975.59	37,533.91	9,744.65	0.00

QUASI-ENDOWMENTS

RESTRICTED

79003 Woodruff Memorial Scholarship Endowment	12,000.00			
79005 Donald L. Whaley Memorial Scholarship	8,655.00	1,000.00		
79006 C. E. Shuford Endowment	5,975.00	100.00		
79011 Robert & Martha Carter Scholarship in Child Developm	11,450.00			
79017 Robert J Rogers Piano Sch Endowment	17,350.00	500.00		
79033 Charles 'Choc' Sportsman Sch Endowment Fund	3,915.00			
79042 Washington D.C. Area Scholarship Endowment Fund	3,924.00			
79052 Minority Scholarship Fund Endowment	11,030.00	1,000.00		
79067 David McGuire Graduate Music Education Endowment	5,451.45	50.00		35.04
79071 Jack B. Scroggs Graduate Sch Endowment Fund	6,875.00			

FUND BALANCES 08/31/00	CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)		
		CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$	\$
10,620.00	10,620.00	543.92	543.92	
5,000.00	5,000.00	256.32	256.32	
5,352.92	5,352.92	275.61	275.61	
16,706.51	16,706.51	856.00	856.00	
14,441.97	14,441.97	715.79	715.79	
19,250.00	19,250.00	987.77	987.77	
6,250.00	6,250.00	319.54	319.54	
7,660.00	7,660.00	392.54	392.54	
3,985.46	3,985.46	203.73	203.73	
30,000.00	30,000.00	1,539.24	1,539.24	
3,413.62	3,413.62	173.47	173.47	
3,137.07	3,137.07	162.05	162.05	
5,091.00	5,091.00	260.43	260.43	
5,130.00	5,130.00	261.11	261.11	
26,959.00	26,959.00	1,379.07	1,379.07	
14,318.23	14,318.23	734.62	734.62	
3,650.00	3,650.00	0.00	0.00	
3,780.00	3,780.00	0.00	0.00	
18,294.00	18,294.00	935.82	935.82	
5,000.00	5,000.00	256.32	256.32	
3,016.26	3,016.26	153.22	153.22	
3,712.09	3,712.09	191.41	191.41	
16,551.31	16,551.31	848.02	848.02	
22,500.00	22,500.00	942.00	942.00	
16,873.93	16,873.93	864.27	864.27	
3,000.00	3,000.00	152.47	152.47	
27,226.73	27,226.73	1,395.27	1,395.27	
4,017.00	4,017.00	205.14	205.14	
11,640.75	11,640.75	596.79	596.79	
26,802.65	26,802.65	1,341.30	1,341.30	
6,000.00	6,000.00	308.24	308.24	
36,645.79	36,645.79	1,881.56	1,881.56	
5,099.76	5,099.76	260.81	260.81	
12,524.00	12,524.00	643.42	0.00	643.42
3,000.00	3,000.00	152.47	152.47	
5,000.00	5,000.00	256.32	256.32	
5,000.00	5,000.00	256.32	256.32	
4,275.00	4,275.00	220.18	220.18	
279,368.38	279,368.38	14,334.25	14,334.25	
4,400.00	4,400.00	225.84	225.84	
3,000.00	3,000.00	152.47	152.47	
13,740.00	13,740.00	702.94	702.94	
11,604.80	11,604.80	577.68	0.00	577.68
5,000.00	5,000.00	256.32	256.32	
3,300.00	3,300.00	169.41	169.41	
25,000.00	25,000.00	1,312.12	0.00	1,312.12
4,845.00	4,845.00	12.58	12.58	
2,641,254.15	2,641,254.15	134,128.22	131,595.00	2,533.22

12,000.00	12,000.00	616.40	616.40
9,655.00	9,655.00	449.40	449.40
6,075.00	6,075.00	311.53	311.53
11,450.00	11,450.00	588.18	588.18
17,850.00	17,850.00	908.79	908.79
3,915.00	3,915.00	200.55	200.55
3,924.00	3,924.00	200.96	200.96
12,030.00	12,030.00	594.31	594.31
5,536.49	5,536.49	283.18	283.18
6,875.00	6,875.00	352.90	352.90

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2000
UNAUDITED

	FUND BALANCES 09/01/99	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV
	\$	\$	\$	\$
79082 Ft. Worth Area Rehab. Assoc-Ctr For Rehab Studies	3,456.00			
79083 Ken Miner Memorial Scholarship Endowment Fund	7,025.00			
79089 Billie L. Parker Scholarship Endowment	31,191.08			
79097 Bonney Lectureship Endowment Fund	7,620.21			
79100 General Scholarship Endowment Fund	125,536.36	6,505.00		
79119 School of Community Service Sch Endowment Fund	4,520.00			
79137 Friends Of The UNT Library Endowment Fund	22,736.09	300.00	513.66	
79165 John Brooks Endowment Fund	9,000.00			
79189 UNT Libraries Staff Assn Sch End Fund	17,050.50			
79198 University Scholarship Office Endowment Sch. Fund	17,617.03			
79202 J. Weldon Thomas Memorial Jazz Studies Scholarship F	220,246.92	1,000.00	1,594.94	
79208 Summer Drumset Workshop Scholarship Endowment F	4,745.40		35.32	
79222 Frasier McConnell Memorial Scholarship Endowment	8,715.00	25.00		
79283 J.W. Giese Scholarship Fund	10,300.00	250.00		
79290 Mgmt-Littlefield Distinguished Lecture Series	5,000.00			
79311 Linda J. Carter Sch Endowment Fund	9,000.00			
79324 Dad Pender Memorial Endowed Scholarship	16,610.00			
79325 Sally Maxwell Sharples Memorial Endowment	3,000.00			
79357 Cora A. Martin Endowed Scholarship Fund	9,522.00			
79440 Jude Thaddeus Loan/Sch Endow Award Fund	4,769.00			
79451 School of Music Scholarship Endowment	23,075.00			
79508 Malaysian Memorial Scholarship Endowment Fund	3,000.00			
79509 Management Scholarship Fund	20,050.00			
79550 Board of Regents Excellence/President's Scholarship Fur	110,500.00			
79570 Porter Henderson Mem Sch Endowment Fund	8,330.00	650.00		
79580 Green Jackets Sch Endowment Fund	15,700.14			
79582 TI-ICSWT Scholarship End Fund	68,588.60			
79590 E.J. Milam Mem Sch Endowment Fund	3,500.00			
79603 The Classic Learning Core Endowment Fund	58,410.91			
79623 Student Assoc. Scholarship Fund (Endow)	206,563.11			
79812 Paul Valerie Klipsch Brass Scholarship Fund	5,000.00			
79815 Symphony Orchestra Quasi Endowment Fund	41,640.00	250.00		
79845 International Ed Sch Endowment Fund	14,462.83			
79850 Pauline Slator Endowed Music Sch Fund	4,025.00			
79855 George Christy Endowed Scholarship Fund	3,027.00			
79860 F.E.I. Endowed Scholarship Fund	5,501.05			
79870 Center For Studies in Aging Sch Endowm Fund	3,661.18			
79880 Ben H Wooten Sch Endowment Fund	3,881.38			
79884 Center for Continuing Education & Conference Mgmt	20,000.00			
79885 Department Quasi-Endowment Sch Fund	2,182.59			
Sub-total Restricted	1,245,384.83	11,630.00	2,178.96	0.00

QUASI - ENDOWMENTS

UNRESTRICTED

79068 Eagle Escapades Sch End Fnd	9,691.04			
79096 Boeing Company Endowed Sch Fund in Electronics Tecl	25,075.00	4,000.00		
79102 Unrestricted Gift Endowment Fund	26,540.00			
79235 Decker Scholars Quasi Endowment Fund	100,000.00			
79345 College of Bus PDI Fellowship Quasi-Endowment Fund	96,426.90			
79375 President's Council Endowed Scholarship Fund	75,000.00			
79376 Getty Musical Arts Endowment	12,200.00			
79386 Lucille Murchison Undergraduate Sch End Fund	60,000.00			
79387 Lucille Murchison Graduate Scholarship Endowment Ft	35,000.00			
79388 Lucille Murchison Endowed Tutor Fund	5,000.00			
79389 Lucille Murchison Scholarship for HURM	26,621.55			
79390 Lucille Murchison Scholarship for Dance	39,615.47			
79391 Lucille Murchison Scholarship for Drama- Costume	21,128.25			
79392 Lucille Murchison Scholarship for Drama- Technical	39,615.47			
79393 Lucille Murchison Music Scholarship Endow Fund	188,521.35		1,366.12	
79436 Paramount Pictures Endowed Sch/RTVF	11,234.53			
79437 Paramount Pictures Endowed Sch/KHPR	6,000.00			

FUND BALANCES 08/31/00	CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)		
		CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$	\$
3,456.00	3,456.00	176.43	176.43	
7,025.00	7,025.00	361.29	361.29	
31,191.08	31,191.08	1,601.39	1,601.39	
7,620.21	7,620.21	391.53	391.53	
132,041.36	132,041.36	6,673.88	6,673.88	
4,520.00	4,520.00	231.27	231.27	
23,549.75	23,549.75	1,195.29	1,195.29	
9,000.00	9,000.00	460.61	460.61	
17,050.50	17,050.50	874.91	874.91	
17,617.03	17,617.03	903.85	903.85	
222,841.86	222,841.86	11,410.77	11,410.77	
4,780.72	4,780.72	246.40	246.40	
8,740.00	8,740.00	448.63	448.63	
10,550.00	10,550.00	539.43	539.43	
5,000.00	5,000.00	256.32	256.32	
9,000.00	9,000.00	460.61	460.61	
16,610.00	16,610.00	851.62	851.62	
3,000.00	3,000.00	152.47	152.47	
9,522.00	9,522.00	487.57	487.57	
4,769.00	4,769.00	245.90	245.90	
23,075.00	23,075.00	1,184.13	1,184.13	
3,000.00	3,000.00	152.47	152.47	
20,050.00	20,050.00	1,029.01	1,029.01	
110,500.00	110,500.00	5,669.84	0.00	5,669.84
8,980.00	8,980.00	441.37	441.37	
15,700.14	15,700.14	805.53	805.53	
68,588.60	68,588.60	3,520.19	3,520.19	
3,500.00	3,500.00	178.41	178.41	
58,410.91	58,410.91	2,996.31	2,996.31	
206,563.11	206,563.11	10,950.45	10,950.45	
5,000.00	5,000.00	256.32	256.32	
41,890.00	41,890.00	2,141.99	2,141.99	
14,462.83	14,462.83	741.15	741.15	
4,025.00	4,025.00	205.51	205.51	
3,027.00	3,027.00	155.47	155.47	
5,501.05	5,501.05	282.33	282.33	
3,661.18	3,661.18	189.13	189.13	
3,881.38	3,881.38	199.05	199.05	
20,000.00	20,000.00	1,024.97	1,024.97	
2,182.59	2,182.59	112.16	112.16	
1,259,193.79	1,259,193.79	64,712.16	59,042.32	5,669.84

9,691.04	9,691.04	498.61	498.61	
29,075.00	29,075.00	1,447.00	1,447.00	
26,540.00	26,540.00	1,360.91	0.00	1,360.91
100,000.00	100,000.00	5,131.43	5,131.43	
96,426.90	96,426.90	4,948.14	4,948.14	
75,000.00	75,000.00	3,848.67	3,848.67	
12,200.00	12,200.00	625.43	625.43	
60,000.00	60,000.00	3,078.20	3,078.20	
35,000.00	35,000.00	1,797.07	1,797.07	
5,000.00	5,000.00	256.32	256.32	
26,621.55	26,621.55	1,364.59	1,364.59	
39,615.47	39,615.47	2,032.56	2,032.56	
21,128.25	21,128.25	1,082.71	1,082.71	
39,615.47	39,615.47	2,032.56	2,032.56	
189,887.47	189,887.47	9,737.35	9,737.35	
11,234.53	11,234.53	575.05	575.05	
6,000.00	6,000.00	308.24	308.24	

SCHEDULE OF ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 2000
UNAUDITED

	FUND BALANCES 09/01/99	GIFTS	TRANSFERS & RECLASSIFICATIONS	NET INC FOR FV OF INV
	\$	\$	\$	\$
79438 Paramount Pictures Endowed Sch/Dance & Drama	3,000.00			
79439 Paramount Pictures Endowed Sch/Biological Sci	3,000.00			
79552 Paramount Pictures Endowed Scholarship/SOVA	3,000.00			
79571 Men's Golf Scholarship Endowment Fund	6,250.00			
79573 Hotel & Restaurant Mgmt. Sch Endow Fund	39,600.00			
79731 Welch Foundation Quasi-Endowed Chair in Chemistry	0.00	59,259.00	740,000.00	
79768 Art Department Quasi-Endowment Fund	56,442.49	9,616.00		
79865 Journalism Program Endowment Fund	55,305.00	3,400.00		
79875 H J Friedsam Grad Studt Endowment Fund	12,754.00	100.00		
79895 Auxiliary Services Endowed Schol. Fund	692,644.23	10,214.50	56,762.30	
Sub-total Unrestricted	1,649,665.28	86,589.50	798,128.42	0.00
Total Quasi-Endowments	2,895,050.11	98,219.50	800,307.38	0.00
Total Endowment and Similar Funds	5,489,025.70	135,753.41	810,052.03	0.00
Restatement of Beginning Balance for FY 99 AFR Adjustments for Fair Value of Investments	2,932,095.46			
FY 00 Net Increase/-Decrease in Fair Value of Investments				847,277.86
Total Endowment and Similar Funds	8,421,121.16	135,753.41	810,052.03	847,277.86
(Exh. B)				
Transfers:				
From - Auxiliary Enterprises			41,762.30	
Board Designated - D			740,237.28	
Restricted Current			28,052.45	
Total Transfers			810,052.03	
Reclassify to Foundation				0.00
Total Transfers and Adjustme			810,052.03	

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

FUND BALANCES 08/31/00	CASH AND POOLED INVESTMENTS	EARNINGS (Memo Only)		
		CASH AND POOLED INVESTMENTS	INTEREST TO RESTRICTED CURRENT	INTEREST TO BOARD DESIGNATED
\$	\$	\$	\$	\$
3,000.00	3,000.00	152.47	152.47	
3,000.00	3,000.00	152.47	152.47	
3,000.00	3,000.00	152.47	152.47	
6,250.00	6,250.00	319.54	319.54	
39,600.00	39,600.00	2,031.87	2,031.87	
799,259.00	799,259.00	14,166.72	14,166.72	
66,058.49	66,058.49	3,177.53	0.00	3,177.53
58,705.00	58,705.00	2,908.09	0.00	2,908.09
12,854.00	12,854.00	655.16	0.00	655.16
759,621.03	759,621.03	37,224.96	37,224.96	
<u>2,534,383.20</u>	<u>2,534,383.20</u>	<u>101,066.12</u>	<u>92,964.43</u>	<u>8,101.69</u>
<u>3,793,576.99</u>	<u>3,793,576.99</u>	<u>165,778.28</u>	<u>152,006.75</u>	<u>13,771.53</u>
<u>6,434,831.14</u>	<u>6,434,831.14</u>	<u>299,906.50</u>	<u>283,601.75</u>	<u>16,304.75</u>
2,932,095.46	2,932,095.46			
847,277.86	847,277.86			
<u>10,214,204.46</u>	<u>10,214,204.46</u>			
(Exh. B)				

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF UNEXPENDED PLANT FUNDS
For the Year Ended August 31, 2000
UNAUDITED

PROJECT	SOURCE OF FUNDS CODE	ACCT NUMBER	FUND		INVESTMENT INCOME
			BALANCES 9-1-99	RECEIPTS	
			\$	\$	\$
Allocated Balances:					
Chapel Fund	5a	80900	20,903.06		1,300.39
Unallocated Construction Costs	6a	82000	138,435.13		
Music & Fine Arts Education Building	5a	82600	88,158.49		
Music & Fine Arts Education Building-So	5a	82610	9,427.45		
Music & Fine Arts Education Building-F	6a	82620	1,937.67		
UNT Pavillion Gift Account	5a	82630	0.00	86,362.10	
Gateway Center	10a	82720	17,474,675.00		
Purchase of Property	8a	84070	436,023.87	3,800.00	
Environmental Education, Science & Tec	8a	84548	46,206.52		
Advanced Learning & Student Service C	8a	84550	68,101.50		
Gateway Center	8a	84574	932,954.42		
Dept of Computer Sciences Equipment	2a	85058	502.16		
GAB Special Equip-Computer Center	2a	85069	95,752.36		
Science Research Bldg-Equipment	2a	85115	6,724.20		
Performing Arts Hall	5a	85140	7,775.64		361.54
Sub-Total Allocated to Projects			<u>19,327,577.47</u>	<u>90,162.10</u>	<u>1,661.93</u>
Unallocated Balances:					
General Funds	6a	697-08000	-		4,257.35
Fee Revenue Bonds	3a	697-08100	-		3,716.87
Revenue Financing System Bonds	10a	697-08270	2,426,367.61		1,276,114.26
HEAF Bonds	7a	697-08300	-	-	-
Constitutional Tax Bonds	2a	697-08500	-		6,230.62
Fee Revenue Bonds	3a	697-08600	-		
Revenue Financing System Bonds	10a	697-08770	-	-	1,169.18
Sub-Total Unallocated			<u>2,426,367.61</u>	<u>-</u>	<u>1,291,488.28</u>
TOTAL UNEXPENDED PLANT FUNDS			<u>21,753,945.08</u>	<u>90,162.10</u>	<u>1,293,150.21</u>
Unexpended Plant Portion of Bonds Payable:			<u>20,139,001.35</u>		
Fund Balance:			<u>1,614,943.73</u>		
Recapitulation:					
Constitutional Ad Valorem Tax Proceed:	2a		102,978.72	0.00	6,230.62
Fee Revenue Bonds	3a		0.00	0.00	3,716.87
Gifts	5a		28,678.70	86,362.10	1,661.93
General Funds	6a		0.00	0.00	4,257.4
HEAF Bonds	7a		0.00	0.00	0.00
State Appropriations	8a		1,483,286.31	3,800.00	0.00
Revenue Financing System Bonds	10a		0.00	0.00	1,277,283.44
TOTAL UNEXPENDED PLANT FUNDS			<u>1,614,943.73</u>	<u>90,162.10</u>	<u>1,293,150.21</u>
FY 99 AFR Adjustments for Fair Value of Investments			-126,160.93		
FY 00 Net Inc./Dec. in Fair Value of Invst.					-13,595.24
ADJUSTED UNEXPENDED PLANT FUNDS			<u>1,488,782.80</u>	<u>90,162.10</u>	<u>1,279,554.97</u>
(Exh. B)				Transfers:	
				From: E & G HEAF	
				To: Renewal & Replacement	
				Retirement of Indebtedness	
				Total Transfers	

TRANSFERS IN(-)OUT		EXPENDITURES		CHANGE IN	FUND
INTER-FUND	INTRA-FUND	CAPITALIZED	NON-CAPITALIZED	BONDS PAYABLE	BALANCES
\$	\$	\$	\$	\$	8-31-00
					22,203.45
			-26,899.05		165,334.18
		39,131.25	14,603.91		34,423.33
		2,467.00	6,553.95		406.50
			88.00		1,849.67
		20,650.00	53.27		65,658.83
		2,840,032.76	2,458.14		14,632,184.10
352,160.13		791,984.00			0.00
		11,000.00	2,714.11		32,492.41
-6,040.76		26,597.89	21,848.75		13,614.10
-1,100,404.42		-56,813.00	-110,637.00		0.00
					502.16
					95,752.36
					6,724.20
			2,736.83		5,400.35
-754,285.05	0.00	3,675,049.90	-86,479.09	0.00	15,076,545.64
-4,257.35					-
-3,716.87					-
-200,000.00					3,502,481.87
-					-
-6,230.62					-
-					-
-1,169.18					-
-215,374.02	0.00	-	-	-	3,502,481.87
	0.00				
-969,659.07	0.00	3,675,049.90	-86,479.09	0.00	18,579,027.51
				-2,004,335.38	18,134,665.97
					444,361.54
-6,230.62	0.00	0.00	0.00		102,978.72
-3,716.87	0.00	0.00	0.00		0.00
0.00	0.00	62,248.25	23,947.96	-97,585.94	128,092.46
-4,257.4	0.0	0.0	-26,811.1	-140,372.8	167,183.85
0.00	0.00	0.00	0.00		0.00
-754,285.05	0.00	772,768.89	-86,074.14		46,106.51
-201,169.18	0.00	2,840,032.76	2,458.14	-1,766,376.64	0.00
-969,659.07	0.00	3,675,049.90	-86,479.09	-2,004,335.38	444,361.54
					-126,160.93
					-13,595.24
-969,659.07	0.00	3,675,049.90	-86,479.09	-2,004,335.38	304,605.37
					(Exh. B)
1,860.13					
-956,145.18					
-15,374.02					
-969,659.07					

SCHEDULE OF FUNDS FOR RENEWALS AND REPLACEMENTS

For the Year Ended August 31, 2000

UNAUDITED

PROJECT	SOURCE OF FUNDS CODE	ACCT NUMBER	FUND	RECEIPTS &	TRANSFERS IN-/OUT	
			BALANCES 9-1-99	INCOME FROM INVESTMENTS	INTER-FUND	INTRA-FUND
			\$	\$	\$	\$
Maintain & Repair Parking Lots	6a	80052	53,967.20		330,418.00	
University Union Renovation Projects	6a	80057	1,606.54			
Union Projects-Equipment	6a	80059	1,035.00			
New Performance Facility Account	6a	80364	5.00			
Campus Master Plan-Auxiliary Portion	6a	80550	42,512.75			
Music Bldg Comm Network	1a	81002	5.99			
Fouts Field Maintenance and Renovation	10a		52,926.78			-19,091.22
Fouts Field Maintenance and Renovation	5a					18,135.09
Total for Account		82252	52,926.78	-	-	-956.13
Remodel of Basketball Facilities	6a	82253	2,945.13			956.13
Bruce Café Renovation	6a	82254	0.00		10,000.00	
Computer Equip - Fifth Floor GAB	3b	82300	3,083.34			
General Building Network	6a	82400	0.00		-	
Communications Infrastructure Upgra	10a	82700	1,930,190.19		100,000.00	-
Dorm Wiring Project	6a	82710	597,601.92		413,000.00	131,498.74
Residence Hall Administration Wiring	6a	82715	0.00		131,498.74	-131,498.74
Physics Moss Lake Project	6a	82901	0.00		50,000.00	
West Hall Furniture	6a	82906	0.00		306,860.00	
Clark Cafeteria-Repairs & Renovations	6a	82908	0.00		33,000.00	-29,568.64
University Union - Capital Equip	6a	82934	54,003.07		16,136.00	
University Union - Repairs & Renovation	6a	82936	15,338.39			
Bruce Hall - Repairs & Renovations	6a	82937	20,751.56		55,300.00	
Clark Hall-Replace Piping Risers	6a	82941	58,430.26		-	
Maple Hall-Repairs & Renovations	6a	82946	41,925.18			
Crumley Hall-Chiller Replacement	6a	82955	25,606.05		131,700.00	
McConnell Hall-Repairs & Renovations	6a	82958	21,203.65		1,466,261.00	
Construct Playing Fields	6a	82959	1,406.87		-1,406.87	
Kerr Hall-Repairs & Renovations	6a	82961	7,945.97		1,200.00	
Clark Cafeteria-Repairs & Renovations	6a	82962	2,121.15			
Kerr Cafe-Construction & Repairs	6a	82964	0.40			
Digital Energy Mgmt System-Res Halls	6a	82965	13,771.05			
Maple Cafeteria-Repairs & Renovations	6a	82966	14,813.99			
Renovation of Univ Union Food Court	6a	82969	52,686.56			
The McCain Room	4a	82970	1,870.38			
University Union 2nd Floor Renovation	6a	82971	318,300.62		49,842.11	
UNT Bookstore Renovation	6a	82972	316.92			
Post Office Renovation	6a	82973	2,071.00			
Maintenance Projects for Residence Halls	6a	82974	17,083.29			
Energy Retrofit - Auxiliary	6a	82975	0.00			
West Hall-Construction & Repairs	6a	82976	17,765.73		72,000.00	
Health Center Asbestos Abatement	6a	82977	1,200.00		-	
West Hall Boiler Damages/Repairs	6a	82978	223,091.86		4,537.25	
College Inn Ramp Repair	6a	82991	7,258.73			
TPFA - Energy Retrofit	8a	83700	215,007.00			
Repairs & Rehab-Prop II	8a	84500	99,494.73	448,348.86	10,913,249.97	-5,828,640.53
HEAF - ISB Expansion	8a	84501	0.00			725,000.00
HEAF - Art Building Expansion	8a	84502	0.00			1,250,000.00
Grounds Building	8a	84503	0.00			300,000.00
HEAF - Oak Street Hall Auxiliary Buildi	8a	84504	0.00			300,000.00
HEAF - Fire Alarm Upgrades	8a	84505	0.00			100,000.00
HEAF - Computing Center Renovation	8a	84510	13,410.00			
Prop 2-SRB	8a	84518	320.82			
Willis Library Addition	8a	84532	137,941.90			
Physics Building Renovation	8a	84533	17,202.15			-17,202.15
Prop 2-Biology & Chemistry Renovation	8a	84536	61,344.23			
HEAF Miscellaneous Projects-FY95	8a	84542	3,150.00			-3,150.00
Admin Bldg Cupola Renovation/Repair	8a	84544	0.99			-0.99
Library Annex Renovation	8a	84556	35,677.53			
Elevator Upgrades	8a	84557	3,267.71			-3,267.71
Campus Master Plan	8a	84558	41,363.04			
Particle Accelerator Installation Proj.	8a	84560	561,268.86		70,850.00	
Wooten Hall Lighting Renovations	8a	84561	24,562.33			-21,268.15
Fiber Optics Backbone Extension	8a	84566	86,356.17		1,254.00	16,444.00
Information Science Bldg Renovation	8a	84567	1,995.24			-1,995.24
Administration Building Renovation	8a	84568	40,064.96			-
Library Mall Landscaping	8a	84569	6,774.81			-6,774.81
Speech & Drama Renovation	8a	84572	7,631,788.62			766,943.00

Schedule B-9

EXPENDITURES		CHANGE IN BONDS PAYABLE	FUND
CAPITALIZED	NON-CAPITALIZED		BALANCES 8-31-00
\$	\$		\$
344,963.00	13,852.47		25,569.73
			1,606.54
			1,035.00
			5.00
3,378.68			39,134.07
			5.99
	3,953.51		29,882.05
			18,135.09
-	3,953.51		48,017.14
	2,470.17		1,431.09
			10,000.00
			3,083.34
			0.00
1,148,746.20	419,711.44		461,732.55
571,121.44	502,963.51		68,015.71
			0.00
			50,000.00
	306,856.10		3.90
			3,431.36
47,656.95	3,670.00		18,812.12
	14,748.46		589.93
-2,000.05	61,295.02		16,756.59
	57,925.00		505.26
			41,925.18
6,635.00	115,334.19		35,336.86
688,463.38	626,554.65		172,446.62
			0.00
	1,200.00		7,945.97
			2,121.15
			0.40
13,085.59			685.46
			14,813.99
			52,686.56
			1,870.38
289,543.49	29,438.24		49,161.00
			316.92
			2,071.00
			17,083.29
	-1,640.74		1,640.74
-	88,607.68		1,158.05
			1,200.00
	226,344.12		1,284.99
			7,258.73
	215,007.00		0.00
	-63,405.55		5,695,858.58
33,756.62			691,243.38
			1,250,000.00
			300,000.00
1,800.00			298,200.00
4,054.20			95,945.80
	13,259.06		150.94
			320.82
23,000.00	6,898.98		108,042.92
			0.00
	19,922.40		41,421.83
			0.00
			0.00
-1,950.00	959.76		36,667.77
			0.00
20,815.25			20,547.79
640,272.59	-18,953.71		10,799.98
	3,294.18		0.00
81,031.36	7,318.48		15,704.33
			0.00
11,300.00	8,871.60		19,893.36
			0.00
6,382,195.89	5,479.25		2,011,056.48

SCHEDULE OF FUNDS FOR RENEWALS AND REPLACEMENTS
 For the Year Ended August 31, 2000
 UNAUDITED

PROJECT	SOURCE		FUND BALANCES 9-1-99	RECEIPTS & INCOME FROM INVESTMENTS	TRANSFERS IN-/OUT	
	OF FUNDS CODE	ACCT NUMBER			INTER-FUND	INTRA-FUND
Union-Student Affairs Renovation	8a	84573	4,443.91			-4,443.91
Construct Modular Building	8a	84575	83,382.74			-83,382.74
HEAF Misc FY 97	8a	84576	240,506.06			-220,505.18
Speech & Drama Clinic	8a	84577	486,056.28			18,275.10
Lib Annex Storage Facility	8a	84578	2,737.87			29,111.65
Campus Entrance	8a	84579	192,215.32			182,111.91
Deferred Maintenance Projects	8a	84580	310,083.63			500,000.00
GAB Renovations	8a	84581	61,323.25			-37,657.50
Landscaping Projects 98-99	8a	84583	170,979.73			10,259.15
HEAF Misc. Construction Projects	8a	84584	280,382.38		-6,985.00	200,784.81
Coliseum Seating Refurbishment	8a	84586	67,283.59			459,963.00
Remodel Media Library	8a	84587	48,278.19			10,027.42
Campus Abestos Abatement	8a	84590	37,195.15			840,000.00
Eagle Ambassadors Office	8a	84591	1,141.19			
Prop 2 - Advancement - Pilkey Removal	8a	84592	0.00		-541.65	198,556.00
HEAF - Admin. Building Fire Alarm Syst	8a	84593	0.00			75,000.00
HEAF - Job Order Contracting Formisc	8a	84594	0.00		33,301.96	75,381.51
HEAF - Colisem Sound System	8a	84595	0.00			200,000.00
TOTAL RENEWALS & REPLACEMENTS FUND			14,571,842.90	448,348.86	14,181,475.51	0.00

Less: Renewal and Replacement Portion of Bonds Payable:

Fund Balance:

Recapitulation		\$	\$	\$	\$
Legislative Appropriation	1a	5.99	0.00	0.00	0.00
Fee Rev Bnds	3a	0.00	0.00	0.00	0.00
Fee Rev Bnds-Int on Investments	3b	3,083.34	0.00	0.00	0.00
Improvement Bonds	4a	1,870.38	0.00	0.00	0.00
Gifts	5a	0.00	0.00	0.00	18,135.09
General Funds	6a	1,616,765.84	0.00	3,070,346.23	-28,612.51
State Appropriation	8a	10,967,000.38	448,348.86	11,011,129.28	29,568.64
Revenue Financing System Bonds	10a	1,983,116.97	0.00	100,000.00	-19,091.22
TOTAL PER ABOVE		14,571,842.90	448,348.86	14,181,475.51	0.00

FY 99 AFR Adjustments for Fair Value of Investments	36,989.20				
FY 2000 Net Inc./Dec. in Fair Value of Inv.			-2,943.37		
ADJUSTED RENEWALS & REPLACEMENTS FUND	14,608,832.10	445,405.49	14,181,475.51	0.00	

(Exh. B)

Transfers:		
From: Auxiliary Funds		2,871,047.13
E & G HEAF		10,255,525.75
Board Designated Funds - Designated Tuition		99,299.10
Unexpended Plant Funds		956,145.18
To: Educational and General Funds		-541.65
Total Transfers		14,181,475.51
Reclassification from Agency Funds		0.00
Total Transfers and Reclassifications		14,181,475.51

Schedule B-9

EXPENDITURES		CHANGE IN BONDS PAYABLE	FUND
CAPITALIZED	NON-CAPITALIZED		BALANCES 8-31-00
\$	\$		\$
			0.00
			0.00
	19,585.88		415.00
406,814.90	97,516.48		0.00
			31,849.52
114,313.00	30,553.25		229,460.98
	279,609.49		530,474.14
	23,665.75		0.00
64,967.00	111,231.40		5,040.48
49,890.02	32,845.05		391,447.12
-	59,684.60		467,561.99
42,123.00	16,182.61		0.00
-	650,070.71		227,124.44
	1,141.19		0.00
64,900.00	120,139.79		12,974.56
-	-		75,000.00
-	-8,237.84		116,921.31
			200,000.00
11,050,877.51	4,105,923.63	0.00	14,044,866.13
		0.00	496,568.32
			13,548,297.81
\$	\$		\$
0.00	0.00		5.99
0.00	0.00		0.00
0.00	0.00		0.00
0.00	0.00		0.00
0.00	0.00		18,135.09
1,962,847.48	2,049,618.87		646,033.21
7,939,283.83	1,632,639.81		12,884,123.52
1,148,746.20	423,664.95		0.00
11,050,877.51	4,105,923.63	0.00	13,548,297.81
			36,989.20
			-2,943.37
11,050,877.51	4,105,923.63	0.00	13,582,343.64

(Exh. B)

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SCHEDULE OF FUNDS FOR THE RETIREMENT OF INDEBTEDNESS
For the Year Ended August 31, 2000
UNAUDITED

	87100, 87101, 87200, 87240, 87242, 87244, 87272	87243, 87250, 87260, 87270 & 87273 & 87278	
	Consolidated	Revenue	
	Revenue Refunding	Financing System	
	and Improvement Bonds	Bonds	
	Series '85, '94, '96 & '97	Series 1997 & 1999	
	Total		
	\$	\$	\$
FUND BALANCES:			
September 1, 1999	13,455,684.93	13,340,873.77	114,811.16
FY 99 AFR Adj. For FV of Invest.	-46,337.89	-45,750.48	-587.41
ADJ. 9/1/99 FUND BALANCES	<u>13,409,347.04</u>	<u>13,295,123.29</u>	<u>114,223.75</u>
ADDITIONS:			
Earnings on Investments	1,304,090.97	1,304,090.97	0.00
U.S. Gov. Int. Grants	159,786.00	159,786.00	0.00
FY 00 Net Inc./-Dec. in Fair Value o	-22,872.53	-22,720.40	-152.13
Bond Accretion	589,007.05	589,007.05	0.00
Other	126,033.70	118,807.65	7,226.05
Total Additions	<u>2,156,045.19</u>	<u>2,148,971.27</u>	<u>7,073.92</u>
DEDUCTIONS:			
Principal Retired	2,679,007.50	1,469,007.50	1,210,000.00
Interest Expense	3,052,184.47	1,931,874.24 *	1,120,310.23
Incrse in Bond Carrying Value	589,007.05	589,007.05	0.00
Bond Discount & Issuance Costs	0.00	0.00	0.00
Other	3,100.00	2,500.00	600.00
Total Deductions	<u>6,323,299.02</u>	<u>3,992,388.79</u>	<u>2,330,910.23</u>
TRANSFERS:			
Mandatory:			
Skiles Act Fund	308,411.40	308,411.40	
Auxiliary Enterprises-Debt Svc.	1,139,742.92	1,139,742.92	
Educational & General	3,513,606.67	1,977,790.00	1,535,816.67
Non-Mandatory:			
Auxiliary Enterprises	-1,110,391.07	-1,110,391.07	
Auxiliary Enterprises-Debt Svc.	24,015.08	24,015.08	
Designated	9,068.94	9,068.94	
Loan Funds	-500,000.00	-500,000.00	
Retirement of Indebtedness	0.00	-735,253.14	735,253.14
Unexpended Plant	15,374.02	14,204.84	1,169.18
Total Transfers	<u>3,399,827.96</u>	<u>1,127,588.97</u>	<u>2,272,238.99</u>
FUND BALANCES:			
August 31, 2000	<u>12,641,921.17</u>	<u>12,579,294.74</u>	<u>62,626.43</u>
(Exh. B)			
FUND BALANCES CONSIST OF:			
Restricted - Reserve Fund	2,418,321.01	2,418,321.01	n/a
Designated	<u>10,223,600.16</u>	<u>10,160,973.73</u>	<u>62,626.43</u>
Total as above	<u>12,641,921.17</u>	<u>12,579,294.74</u>	<u>62,626.43</u>

*NOTE: Interest expense on Consolidated Revenue Refunding and Improvement Bond Series '85,'94 '96 & '97 includes \$1,143,071.74 of accrued interest on 1985 Series Compound Interest Bonds

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF INVESTMENT IN PLANT

For the Year Ended August 31, 2000

UNAUDITED

	<u>TOTAL</u>	<u>LAND</u>
	<u>\$</u>	<u>\$</u>
Carrying Value, Sept. 1, 1999	367,840,225.03	14,286,871.11
Additions:		
From Expenditures:		
Educational & General Funds	6,342,816.76	
Designated Funds (Sch. B-2)	1,372,614.87	
Auxiliary Enterprises Funds (Sch. B-3)	368,450.79	
Restricted Current Funds (Sch. B-4)	1,674,625.64	
Unexpended Plant Funds (Sch. B-8)	3,675,049.90	791,984.00
Renewals & Replacements (Sch. B-9)	11,050,877.51	
Other Additions	2,732,263.64	19,676.00
Total Additions	<u>27,216,699.11</u>	<u>811,660.00</u>
Deductions	<u>2,280,283.73</u>	<u>2,583.00</u>
Total Deductions	<u>2,280,283.73</u>	<u>2,583.00</u>
Transfers: Additions/(-)Deductions	<u>0.00</u>	<u>-125,105.99</u>
Carrying Value, August 31, 2000 (Exh. A)	<u>392,776,640.41</u>	<u>14,970,842.12</u>
Deduct Investment in Plant Portion of Bonds Payable at 8-31-00	-36,718,765.71	
Plus Deferred Interest on Bonds Payable	852,755.76	
Deduct Lease-Purchases Payable	<u>-116,465.67</u>	
Net Investment in Plant, August 31, 2000 (Exh. B)	<u>356,794,164.79</u>	

<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>	<u>LIBRARY HOLDINGS</u>	<u>CONSTRUCTION IN PROGRESS</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>176,012,083.30</u>	<u>15,798,354.50</u>	<u>73,414,483.92</u>	<u>42,498,994.00</u>	<u>45,829,438.20</u>
117,978.00	9,945.00	3,085,897.88	3,128,995.88	
2,975.00		1,365,989.87		3,650.00
13,176.00		355,274.79		
4,995.00		1,669,630.64		
2,783,219.76		27,195.89		72,650.25
	817,711.90	853,740.95		9,379,424.66
		2,625,174.40	87,413.24	
<u>2,922,343.76</u>	<u>827,656.90</u>	<u>9,982,904.42</u>	<u>3,216,409.12</u>	<u>9,455,724.91</u>
<u>20,561.36</u>	<u>0.00</u>	<u>2,208,361.87</u>	<u>0.00</u>	<u>48,777.50</u>
<u>20,561.36</u>	<u>0.00</u>	<u>2,208,361.87</u>	<u>0.00</u>	<u>48,777.50</u>
<u>50,419,353.73</u>	<u>1,814,142.11</u>	<u>-494,370.88</u>	<u>494,370.88</u>	<u>-52,108,389.85</u>
<u>229,333,219.43</u>	<u>18,440,153.51</u>	<u>80,694,655.59</u>	<u>46,209,774.00</u>	<u>3,127,995.76</u>

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF TRANSFERS

Year Ended August 31, 2000

FUNDS TRANSFERRED FROM

FUND GROUP SOURCE	AMOUNT			AUXILIARY
	TRANSFERRED	GENERAL	DESIGNATED	ENTERPRISES
	\$	\$	\$	\$
Mandatory				
Educational and General				
Transfers from Tuition	0.00			
Skiles Act	308,411.40			
Loan Funds	0.00			
Debt Service	3,513,606.67			
Board Designated Funds	0.00			
Debt Service	0.00			
Auxiliary Enterprise Funds	0.00			
Debt Service	1,139,742.92			
Total Mandatory Transfers	4,961,760.99	0.00	0.00	0.00
Non-Mandatory				
Educational and General				
From Tuition				
Scholarship Fund	3,754,878.08		3,754,878.08	
Loan Funds	8.76			
HEAF	10,256,844.23			
Board Designated Funds	1,788,795.80	7,129.57		1,082,360.29
Designated Tuition	3,306,466.65			1,075,997.90
Auxiliary Enterprise Funds	2,936,824.51			
Restricted Funds	28,066.45	14.00		
Loan Funds	95,000.00		95,000.00	
Unexpended Plant Funds	971,519.20			
Renewals and Replacements	0.00			
Retirement of Indebtedness	1,610,391.07			1,110,391.07
Total Non-Mandatory Transfers	24,748,794.75	7,143.57	3,849,878.08	3,268,749.26
Total Transfers Among Funds	29,710,555.74	7,143.57	3,849,878.08	3,268,749.26

FUNDS TRANSFERRED TO					
RESTRICTED	LOAN FUNDS	ENDOWMENT AND SIMILAR FUNDS	PLANT FUNDS		
			UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS
\$	\$	\$	\$	\$	\$
					308,411.40
					3,513,606.67
					1,139,742.92
0.00	0.00	0.00	0.00	0.00	4,961,760.99
	8.76		1,860.13	10,254,984.10	
240,700.62		450,237.28		-700.90	9,068.94
1,840,468.75		290,000.00		100,000.00	
		41,762.30		2,871,047.13	24,015.08
		28,052.45			
				956,145.18	15,374.02
	500,000.00				
2,081,169.37	500,008.76	810,052.03	1,860.13	14,181,475.51	48,458.04
2,081,169.37	500,008.76	810,052.03	1,860.13	14,181,475.51	5,010,219.03

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CURRENT FUNDS REVENUES
Year Ended August 31, 2000
UNAUDITED

	UNRESTRICTED					
	AUXILIARY			TOTAL		
	GENERAL	DESIGNATED	ENTERPRISES	UNRESTRICTED	RESTRICTED	TOTAL
	\$	\$	\$	\$	\$	\$
TUITION AND FEES						
Tuition	30,296,263.94			30,296,263.94		30,296,263.94
EHSG, AFDC, & License Plate	57,279.95			57,279.95		57,279.95
Graduate Tuition	2,067,728.27			2,067,728.27		2,067,728.27
Designated Tuition		20,207,255.44		20,207,255.44		20,207,255.44
Instructional and Other Fees		14,866,249.17		14,866,249.17		14,866,249.17
Student Service Fees			5,857,793.92	5,857,793.92		5,857,793.92
Student Union Fee			2,256,855.00	2,256,855.00		2,256,855.00
Student Medical Service Fees			1,500,806.75	1,500,806.75		1,500,806.75
Laboratory	139,629.60			139,629.60		139,629.60
Music	149,356.50			149,356.50		149,356.50
Remissions and Exemptions						
Highest Ranking High School Gra	43,194.00			43,194.00		43,194.00
Veterans, Dependents, Etc.	257,772.83			257,772.83		257,772.83
Stdnts from Other Nations/Amer.	73,752.00			73,752.00		73,752.00
Children of Disabled Peace Officer	8,443.25			8,443.25		8,443.25
Blind and Deaf Students	170,215.20			170,215.20		170,215.20
Statutory Waiver of Non-Resident	6,752,488.40			6,752,488.40		6,752,488.40
Graduate Final Hours	18,837.80			18,837.80		18,837.80
Senior Citizens Auditing a Course	7,265.20			7,265.20		7,265.20
Shared-Institutional Enrollment	996.00			996.00		996.00
Individuals in Foster Care	29,868.57			29,868.57		29,868.57
Total Tuition and Fees	40,073,091.51	35,073,504.61	9,615,455.67	84,762,051.79	0.00	84,762,051.79
STATE APPROPRIATION						
General Revenue	107,203,054.01			107,203,054.01		107,203,054.01
Higher Educ Assistance Funds	20,217,740.00			20,217,740.00		20,217,740.00
Total State Appropriations	127,420,794.01	0.00	0.00	127,420,794.01	0.00	127,420,794.01
FEDERAL GRANTS AND CONTRACTS						
Research				0.00	5,437,569.51	5,437,569.51
Other Programs				0.00	10,401,566.25	10,401,566.25
Recovery of Indirect Costs		1,010,461.95		1,010,461.95		1,010,461.95
Total Federal Grants and Contra	0.00	1,010,461.95	0.00	1,010,461.95	15,839,135.76	16,849,597.71
FEDERAL PASS-THROUGH GRANTS FROM OTHER STATE AGENCIES						
Research				0.00	932,249.99	932,249.99
Other Programs				0.00	180,787.45	180,787.45
Recovery of Indirect Costs				0.00		0.00
Total Fed Pass-Through Grants	0.00	0.00	0.00	0.00	1,113,037.44	1,113,037.44
STATE GRANTS AND CONTRACTS						
Research				0.00	600,332.38	600,332.38
Other Programs				0.00	2,591,244.01	2,591,244.01
Recovery of Indirect Costs		35,389.09		35,389.09		35,389.09

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CURRENT FUNDS REVENUES
Year Ended August 31, 2000
UNAUDITED

	UNRESTRICTED				RESTRICTED	TOTAL
	GENERAL	DESIGNATED	AUXILIARY ENTERPRISES	TOTAL UNRESTRICTED		
	\$	\$	\$	\$	\$	\$
Total State Grants and Contract	0.00	35,389.09	0.00	35,389.09	3,191,576.39	3,226,965.48
STATE PASS-THROUGH GRANTS						
Research	1,225,926.99			1,225,926.99	336,516.94	1,562,443.93
Other Programs	583,974.42			583,974.42	0.00	583,974.42
TAMS - Texas Educ Agency		183,329.00		183,329.00		183,329.00
Total State Pass-Through Grant	1,809,901.41	183,329.00	0.00	1,993,230.41	336,516.94	2,329,747.35
PRIVATE GIFTS, GRANTS AND CONTRACTS						
Research				0.00	2,573,993.83	2,573,993.83
Other Programs		2,461,540.27		2,461,540.27	6,815,748.82	9,277,289.09
Recovery of Indirect Costs		336,612.26		336,612.26		336,612.26
Total Private Gifts, Grants and C	0.00	2,798,152.53	0.00	2,798,152.53	9,389,742.65	12,187,895.18
ENDOWMENT INCOME	0.00	16,304.75	0.00	16,304.75	283,601.75	299,906.50
SALES AND SERVICES OF EDU	1,969,671.75	6,261,364.72	0.00	8,231,036.47	0.00	8,231,036.47
SALES AND SVCS. OF AUX. E	0.00	0.00	25,157,415.91	25,157,415.91	0.00	25,157,415.91
SALES & SVCS. OF SVC DEPT	541,432.11		0.00	541,432.11	0.00	541,432.11
OTHER SOURCES						
Net Inc/-Dec in Fair Value of Inv.	-14,175.15	-34,723.29	-24,748.76	-73,647.20	-12,230.28	-85,877.48
Interest Income	1,961,871.42	2,505,502.05	1,060,661.05	5,528,034.52	105,614.10	5,633,648.62
Cash Over/Short	-240.24			-240.24		-240.24
Sale of Discarded Equipment	24,720.03			24,720.03		24,720.03
V.A. Handling Fees	3,990.00			3,990.00		3,990.00
Commission	6,668.85			6,668.85		6,668.85
Other	1,517.74			1,517.74		1,517.74
Total Other Sources	1,984,352.65	2,470,778.76	1,035,912.29	5,491,043.70	93,383.82	5,584,427.52
Total Current Funds Rev (Exh.C	<u>173,799,243.44</u>	<u>47,849,285.41</u>	<u>35,808,783.87</u>	<u>257,457,312.72</u>	<u>30,246,994.75</u>	<u>287,704,307.47</u>

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UNIVERSITY OF NORTH TEXAS
SCHEDULE OF CURRENT FUNDS EXPENDITURES BY OBJECT
For the Year Ended August 31, 2000
UNAUDITED

	SALARIES AND WAGES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL
	\$	\$	\$	\$
EDUCATIONAL AND GENERAL				
Instruction	64,221,887.02	18,342,614.34	822,885.23	83,387,386.59
Research	999,573.15	538,892.09	319,320.48	1,857,785.72
Public Service	1,287,526.93	250,156.65	2,335.00	1,540,018.58
Academic Support	12,374,656.21	4,447,147.65	3,349,092.84	20,170,896.70
Student Services	3,608,990.93	2,110,949.23	40,790.00	5,760,730.16
Institutional Support	6,251,237.86	5,924,412.29	1,436,635.00	13,612,285.15
Operation and Maintenance of Plant	5,094,356.12	7,920,208.77	371,758.21	13,386,323.10
Scholarships and Fellowships	49,698.68	8,047,507.20	0.00	8,097,205.88
Total Educational and General	93,887,926.90	47,581,888.22	6,342,816.76	147,812,631.88
DESIGNATED				
Instruction	4,136,337.57	8,926,380.93	427,186.68	13,489,905.18
Research	745,723.18	958,680.34	11,779.00	1,716,182.52
Public Service	494,755.02	637,976.61	10,756.89	1,143,488.52
Academic Support	1,577,437.79	4,699,921.46	822,967.35	7,100,326.60
Student Services	933,243.53	4,023,638.91	37,148.08	4,994,030.52
Institutional Support	796,309.33	2,842,894.66	62,776.87	3,701,980.86
Operation and Maintenance of Plant	0.00	18,753.42	0.00	18,753.42
Scholarships and Fellowships	18,606.61	4,558,224.58	0.00	4,576,831.19
Total Designated	8,702,413.03	26,666,470.91	1,372,614.87	36,741,498.81
AUXILIARY ENTERPRISES				
Auxiliary Enterprises	14,178,644.69	20,283,066.80	368,450.79	34,830,162.28
RESTRICTED				
Instruction	861,867.47	1,834,322.91	1,399.99	2,697,590.37
Research	5,324,304.64	4,216,913.24	339,444.77	9,880,662.65
Public Service	718,962.21	820,970.12	0.00	1,539,932.33
Academic Support	77,338.49	1,070,202.17	1,300,531.00	2,448,071.66
Student Services	877,730.90	275,581.93	3,115.88	1,156,428.71
Institutional Support	8,315.29	28,025.13	0.00	36,340.42
Operation and Maintenance of Plant	0.00	-649.70	28,750.00	28,100.30
Scholarships and Fellowships	179,159.19	12,279,325.12	1,384.00	12,459,868.31
Total Restricted	8,047,678.19	20,524,690.92	1,674,625.64	30,246,994.75
Total Current Fund Expenditures (Exh. C)	124,816,662.81	115,056,116.85	9,758,508.06	249,631,287.72

SCHEDULE OF BONDS PAYABLE AND DEBT SERVICE REQUIREMENTS

Outstanding at August 31, 2000

UNAUDITED

D-1-a: Miscellaneous Bond Information

DESCRIPTION	Bonds Issued to Date	Range of Interest Rates	Maturities	
			First	Last
			Year	Year
Cons Univ Rev Ref & Imp Bds Ser '85-Cmpd *	\$ 5,102,244.24	9.8% - 10%	2000	2003
Cons Univ Rev Bds Ser '94	10,000,000.00	4% - 7%	1995	2014
Cons Univ Rev Bds Ser '96	15,000,000.00	4.3% - 7.3%	1996	2015
Cons Univ Rev Ref Bds Ser '97	8,230,000.00	3.7% - 4.85%	1998	2005
Revenue Financing Sys Bds Ser '97	4,380,000.00	4.5% - 6%	1998	2007
Revenue Financing Sys Bds Ser '99	23,040,000.00	4.25% - 5.4%	1999	2019
Total	65,752,244.24			

D-1-b: Changes in Bonded Indebtedness

DESCRIPTION	Bonds Outstanding 9/1/1999	Bonds Issued	Bonds Matured	Bonds Refunded or Extinguished
Cons Univ Rev Ref & Imp Bds Ser '85-Cmpd*	\$ 6,523,237.19	\$ 589,007.05	\$ 2,010,000.00	\$
Cons Univ Rev Bds Ser '94	8,525,000.00		380,000.00	
Cons Univ Rev Bds Ser '96	12,560,000.00		520,000.00	
Cons Univ Rev Ref Bds Ser '97	4,520,000.00		65,000.00	
Revenue Financing Sys Bds Ser '97	3,610,000.00		375,000.00	
Revenue Financing Sys Bds Ser '99	22,355,000.00		835,000.00	
Total	58,093,237.19	589,007.05	4,185,000.00	0.00

D-1-c: Debt Service Requirements

DESCRIPTION	Year Ending August 31			
	2001	2002	2003	2004
Cons Univ Rev Ref & Imp Bds Ser '85-Cmpd	\$ 2,000,000.00	\$ 1,980,000.00	\$ 1,975,000.00	\$
Cons Univ Rev Bds Ser '94	811,180.00	808,180.00	798,430.00	792,280.00
Cons Univ Rev Bds Ser '96	1,145,850.00	1,136,065.00	1,132,140.00	1,141,125.00
Cons Univ Rev Ref Bds Ser '97	283,425.00	285,275.00	286,825.00	2,293,065.00
Revenue Financing Sys Bds Ser '97	549,242.50	551,467.50	557,792.50	551,392.50
Revenue Financing Sys Bds Ser '99	1,783,543.76	1,819,643.76	1,816,118.76	1,821,243.76
Total	6,573,241.26	6,580,631.26	6,566,306.26	6,599,106.26

*Note: These bonds are shown at current accreted value. Principal amount received at issuance was \$1,709,903.40, leaving \$6,255,096.60 to be recorded as deferred interest expense. The interest, along with the principal amount is due upon maturity. The accretion occurring during the 2000 fiscal year totaled \$589,007.05.

Schedule D-1

First Call Date

-
4/15/2004
4/15/2006
-
4/15/2003
4/15/2009

Bonds Outstanding 8/31/2000

\$
5,102,244.24
8,145,000.00
12,040,000.00
4,455,000.00
3,235,000.00
21,520,000.00
<u>54,497,244.24</u>

2005	All Other Years	Total Requirements
\$	\$	\$
		5,955,000.00
784,380.00	7,287,760.00	11,282,210.00
1,142,965.00	11,659,750.00	17,357,895.00
2,243,790.00	0.00	5,392,380.00
555,692.50	1,113,535.00	3,879,122.50
1,818,550.02	25,460,181.44	34,519,281.50
<u>6,545,377.52</u>	<u>45,521,226.44</u>	<u>78,385,889.00</u>

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF ANALYSIS OF FUNDS AVAILABLE FOR DEBT SERVICE FOR REVENUE BONDS OUTSTANDING

For the Year Ended August 31, 2000

UNAUDITED

DESCRIPTION	PLEGGED AND OTHER SOURCES & RELATED EXPENDITURES FOR FISCAL YEAR 2000								DEBT SERVICE PRINCIPAL
	OPERATING REVENUES	INTEREST	OTHER	(a)	(b)	(c)	(d)	(a+b-c-d)	
		EARNED ON PLEGGED SOURCES*	PLEGGED SOURCES	TOTAL PLEGGED SOURCES*	OTHER SOURCES	OPERATING EXPENSES	CAPITAL OUTLAY	NET AVAILABLE FOR DEBT SERVICE	
CONS UNIV REV REF & IMP BONDS, SER '85, CONS UNIV REV BDS, SER '94 & SER '96 & CONS UNIV REV REF BDS, SER '97	\$ 23,658,375.98	\$ 3,453,112.31	\$ 20,675,452.84	\$ 47,786,941.13	\$ 1,977,790.00	\$ 20,595,380.49	\$ 226,652.86	\$ 28,942,697.78	\$ 1,469,007.50
REV FIN SYS BDS SER '97 & SER '99*			28,300,693.97	28,300,693.97	1,535,816.67	600.00		29,835,910.64	1,210,000.00
	<u>23,658,375.98</u>	<u>3,453,112.31</u>	<u>48,976,146.81</u>	<u>76,087,635.10</u>	<u>3,513,606.67</u>	<u>20,595,980.49</u>	<u>226,652.86</u>	<u>58,778,608.42</u>	<u>2,679,007.50</u>

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

** Basis for calculation of reserve is market value as of August 31, 2000 per bond resolution.

RESTRICTED ACCOUNT BALANCES AT AUGUST 31, 2000					
SERVICE	REFUNDED OR EXTINGUISHED	INTEREST & SINKING FUND		BOND RESERVE FUND	
		MINIMUM REQUIRED	ACTUAL BALANCE	MINIMUM REQUIRED	ACTUAL BALANCE**
\$	\$	\$	\$	\$	\$
1,931,874.24	0.00	n/a	n/a	2,418,321.01	2,418,321.01
1,120,310.23	0.00	n/a	n/a	n/a	n/a
3,052,184.47	0.00			2,418,321.01	2,418,321.01

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UNIVERSITY OF NORTH TEXAS

SCHEDULE OF DEFEASED BONDS OUTSTANDING

Outstanding at August 31, 2000

UNAUDITED

Description of Issues	Year Refunded	Par Value Outstanding
		\$
Student General Fee Building Bonds, Series 1970	1985	790,000.00
Student General Fee Building Bonds, Series 1973	1985	3,775,000.00
Combined Fee Revenue Refunding Bonds, Series 1978	1985	5,735,000.00
Consolidated University Revenue Refunding Bonds, Series 1987	1997	4,430,000.00
		14,730,000.00

UNIVERSITY OF NORTH TEXAS
 SCHEDULE OF HIGHER EDUCATION ASSISTANCE FUNDS
 August 31, 2000
 UNAUDITED

	CURRENT FUNDS			TOTAL
	UNRESTRICTED	PLANT FUNDS		
	EDUCATIONAL & GENERAL	UNEXPENDED PLANT FUNDS	RENEWALS & REPLACEMENTS	
\$	\$	\$	\$	
Balances September 1, 1999	8,093,577.56	1,483,286.31	10,751,993.38	20,328,857.25
REVENUES:				
Appropriations	20,217,740.00			20,217,740.00
Receipts		3,800.00	448,348.86	452,148.86
TOTAL REVENUES	20,217,740.00	3,800.00	448,348.86	20,669,888.86
EXPENDITURES:				
7007 Sal. & Wages-Hourly Pt. Time Empl.	63,800.77			63,800.77
7203 Registration Fees-Employee Training	8,875.00			8,875.00
7210 Fees-& Other Charges	30,225.80		2,513.52	32,739.32
7243 Educational/Training Svcs	10,024.00			10,024.00
7253 Professional Svcs Other			12,460.00	12,460.00
7256 Architectural/Engineering Svcs.			320,372.16	320,372.16
7260 Mtnce & Rep-Furn & Equip	7,977.00		6,085.00	14,062.00
7262 Mtnce - Computer Software	88,982.41			88,982.41
7266 Mtnce & Rep-Bldgs	60,450.97		394,713.25	455,164.22
7267 Mtnce & Rep-Computer Equip	52,990.70			52,990.70
7271 Mtnce & Rep-Grounds & Land			1,750.00	1,750.00
7272 Hazardous Waste Disposal Services			30,636.40	30,636.40
7273 Reproduction/Printing	86,259.86			86,259.86
7275 Computer Programming Services	5,162.57			5,162.57
7276 Communication Services	325.00			325.00
7281 Advertising Services	13.20		-8.00	5.20
7286 Freight/Delivery Charges	8,598.78			8,598.78
7291 Postal Services	56.98			56.98
7299 Other Contracted Services	16,947.16		17,874.50	34,821.66
7300 Consumables	26,844.18			26,844.18
7301 Office Supplies - General			-3,637.05	-3,637.05
7303 Subscriptions, Periodicals, Information Services	634.23			634.23
7310 Chemical and Gases	168.50			168.50
7311 (UNT) Educational Supplies	-88.00			-88.00
7312 Medical Expenses				0.00
7328 Supplies/Materials - Agriculture, Construction, Hardw	29,182.99		154,494.31	183,677.30
7330 Parts & Supplies- Furn & Equip	20,113.28		16,970.54	37,083.82
7331 Plants			16,833.74	16,833.74
7333 Fabric & Linens			802.18	802.18
7334 Furnishings & Equip <500	66,915.25		76,149.28	143,064.53
7335 Computer Supplies	125,341.86			125,341.86
7341 Construction of Buildings		62,160.75	258,950.84	321,111.59
7342 Purchase of Buildings				0.00
7343 Bldg Remodeled-St Owned	150,044.74	-167,450.00	7,479,216.89	7,461,811.63
7345 Land Purchased		791,984.00	0.00	791,984.00
7346 Const/Imp of Grounds & Land	22,908.94		452,224.89	475,133.83
7372 Purchase of Motor Vehicles-Other	104,723.00			104,723.00
7373 Purchase of Furn & Equip (Cap)	757,142.30		68,466.89	825,609.19
7374 Purchase of Furn & Equip (N/C)	19,745.06			19,745.06
7376 Lease/Purchase of Furnishings & Equipment	97,711.00			97,711.00
7377 Marine Equip	362,760.37			362,760.37
7378 Purchase of Comp Equip - Inventoried, Not Capitalized	17,573.71			17,573.71

UNIVERSITY OF NORTH TEXAS
SCHEDULE OF HIGHER EDUCATION ASSISTANCE FUNDS
August 31, 2000
UNAUDITED

	CURRENT FUNDS			TOTAL
	UNRESTRICTED	PLANT FUNDS		
	EDUCATIONAL & GENERAL	UNEXPENDED PLANT FUNDS	RENEWALS & REPLACEMENTS	
	\$	\$	\$	\$
7379 Computer Equip	182,382.29			182,382.29
7380 Computer Software	234,466.13			234,466.13
7382 Educational Books, etc	259.70			259.70
7385 Lease /Purchase of Computer Equipment	-1,514.83			-1,514.83
7387 Purchase of Comp Software (Cap)	443,989.81			443,989.81
7389 Books & Pre-recorded Materials	3,104,819.63			3,104,819.63
7406 Rental - Furn & Equip	4,116.02		1,301.30	5,417.32
7415 Rental of Computer Software	252,852.72			252,852.72
7504 Utilities-Telephone	170.76			170.76
7510 Telecommunications Parts & Supp	1,254.00		25,371.00	26,625.00
7514 Utilities - Telecom - Maint & Repair	6,988.00		3,787.50	10,775.50
7516 Utilities - Telecom - Other Svc Chrgs	525.00		19,587.50	20,112.50
7517 Utilities - Telecom - Equipment-Expensed	6,140.89			6,140.89
7523 Telecommunications Equip (Cap)	32,560.00			32,560.00
TOTAL EXPENDITURES	6,511,421.73	686,694.75	9,356,916.64	16,555,033.12
MANDATORY TRANSFERS				0.00
NON-MANDATORY TRANSFERS	-10,250,242.31	-754,285.05	11,040,697.92	36,170.56
BALANCE AT AUGUST 31, 2000	11,549,653.52	46,106.51	12,884,123.52	24,479,883.55
BALANCES CONSIST OF:				
Encumbrances and Inventories	2,445,186.89	1,039.05	3,193,243.22	5,639,469.16
Unencumbered	9,104,466.63	45,067.46	9,690,880.30	18,840,414.39
BALANCE AT AUGUST 31, 2000	11,549,653.52	46,106.51	12,884,123.52	24,479,883.55

* Represents a transfer in from other funds.

UNIVERSITY OF NORTH TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
					\$	\$	\$
DEPARTMENT OF AGRICULTURE							
Pass Thru from Texas Department of Human Services							
Summer Food Service Program for Children	10.559	324			13,685.42	8,937.50	
TOTAL DEPARTMENT OF AGRICULTURE					13,685.42	8,937.50	0.00
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT							
Office of Policy Development & Research							
Direct Program:							
Interest Subsidy for College Housing							
Debt Service Grant	14.000			CH TEX 293			
TOTAL DEPT OF HOUSING & URBAN DEVELOPMENT					0.00	0.00	0.00
GENERAL SERVICES ADMINISTRATION							
Pass Thru from General Services Commission							
Donation of Federal Surplus Personal Property							
(Non-Monetary)	39.003	303			396.34		
TOTAL GENERAL SERVICES ADMINISTRATION					396.34	0.00	0.00
ENVIRONMENTAL PROTECTION AGENCY							
Office of Administration							
Direct Program:							
Surveys, Studies, Investigations, and Special							
Purpose Grants	66.606						
TOTAL ENVIRONMENTAL PROTECTION AGENCY					0.00	0.00	0.00
FEDERAL EMERGENCY MANAGEMENT AGENCY							
Direct Program:							
State Disaster Preparedness Grants	83.505						
TOTAL FEDERAL EMERGENCY MGMT AGENCY					0.00	0.00	0.00
DEPARTMENT OF EDUCATION							
Direct Program:							
TRIO-Student Support Services	84.042						
TRIO-Talent Search	84.044						
TRIO-Upward Bound	84.047						
College Housing & Acad Facilities Loans-							
Interest Subsidy	84.142						
TOTAL DEPARTMENT OF EDUCATION					0.00	0.00	0.00
DEPARTMENT OF HEALTH & HUMAN SERVICES							
National Institutes of Health							

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	AGY #/ UNIV #	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
				TO STATE ENTITIES AMOUNT	OTHER ENTITIES AMOUNT		
\$	\$	\$		\$	\$	\$	\$
		22,622.92				22,622.92	22,622.92
0.00	0.00	22,622.92		0.00	0.00	22,622.92	22,622.92
	84,004.00	84,004.00				84,004.00	84,004.00
0.00	84,004.00	84,004.00		0.00	0.00	84,004.00	84,004.00
		396.34				396.34	396.34
0.00	0.00	396.34		0.00	0.00	396.34	396.34
	56,000.00	56,000.00				56,000.00	56,000.00
0.00	56,000.00	56,000.00		0.00	0.00	56,000.00	56,000.00
	5,289.12	5,289.12				5,289.12	5,289.12
0.00	5,289.12	5,289.12		0.00	0.00	5,289.12	5,289.12
	223,434.12	223,434.12				223,434.12	223,434.12
	320,087.41	320,087.41				320,087.41	320,087.41
	586,169.28	586,169.28				586,169.28	586,169.28
	75,782.00	75,782.00				75,782.00	75,782.00
0.00	1,205,472.81	1,205,472.81		0.00	0.00	1,205,472.81	1,205,472.81

UNIVERSITY OF NORTH TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM					
	CFDA #	AGY UNIV # #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Pass Thru From Texas Department of Health Maternal & Child Health Services Block Grant to the States	93.994	501		35,917.70	13,850.85	
Administration for Children and Families Pass Thru From Nat'l Collegiate Sports Association Community Services Block Grant-Discretionary	93.570		44-0567264			
TOTAL DEPT. OF HEALTH & HUMAN SERVICES				35,917.70	13,850.85	0.00
STUDENT FINANCIAL ASSISTANCE CLUSTER:						
NATIONAL SCIENCE FOUNDATION						
Direct Program:						
Education and Human Resources	47.076					
DEPARTMENT OF EDUCATION						
Direct Program:						
Federal Supplemental Educational Opportunity Grants	84.007					
Federal Family Education Loan Program New Loans Processed (Stafford Loans)	84.032					
Federal Work-Study Program	84.033					
Federal Perkins Loan Program New Loans Processed	84.038					
Federal Pell Grant Program	84.063					
National Institute on Postsecondary Education, Libraries, and Lifelong Learning	84.309					
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER PROGRAMS				0.00	0.00	0.00
RESEARCH & DEVELOPMENT CLUSTER:						
DEPARTMENT OF AGRICULTURE						
Direct Program:						
Grants for Agriculture Research-Competitive Research Grants	10.206					
DEPARTMENT OF COMMERCE						
Direct Program:						
National Institute for Standards & Technology Measurement & Engineering Res & Stds	11.609					
DEPARTMENT OF DEFENSE						
Direct Program:						
Aquatic Plant Control	12.100					
Collaborative Research and Development	12.114					
Basic & Applied Scientific Research	12.300					
Basic Scientific Research	12.431					
Air Force Defense Research Science Program	12.800					
Mathematical Sciences Grants Program	12.901					
Research and Technology Development	12.910					
Pass Thru from:						

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT		
		49,768.55			49,768.55	49,768.55
48,851.21		48,851.21			48,851.21	48,851.21
48,851.21	0.00	98,619.76		0.00	0.00	98,619.76
	6,662.56	6,662.56			6,662.56	6,662.56
	826,892.06	826,892.06			826,892.06	826,892.06
	53,776,059.05	53,776,059.05			53,776,059.05	53,776,059.05
	655,140.17	655,140.17			655,140.17	655,140.17
	399,968.00	399,968.00			399,968.00	399,968.00
	7,854,984.75	7,854,984.75			7,854,984.75	7,854,984.75
	4,265.80	4,265.80			4,265.80	4,265.80
0.00	63,523,972.39	63,523,972.39		0.00	0.00	63,523,972.39
	91,567.79	91,567.79			91,567.79	91,567.79
	50,969.90	50,969.90			50,969.90	50,969.90
	9,825.54	9,825.54			9,825.54	9,825.54
	232,252.31	232,252.31			232,252.31	232,252.31
	101,733.04	101,733.04			101,733.04	101,733.04
	69,390.02	69,390.02			69,390.02	69,390.02
	150,993.71	150,993.71			150,993.71	150,993.71
	48,678.60	48,678.60			48,678.60	48,678.60
	118,838.36	118,838.36			118,838.36	118,838.36

UNIVERSITY OF NORTH TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Wendy Lopez & Associates							
Collaborative Research and Development	12.114			75-2249945			
Geo-Centers							
Basic and Applied Scientific Research	12.300			04-2527130			
Lockheed Martin							
Basic, Applied, & Adv. Research in Science/ Engineering	12.630			52-1893632			
Texas Engineering Experimental Station							
Research and Technology Development	12.910			74-1974733			
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT							
Office of Policy Development & Research							
Direct Program:							
Community Outreach Partnership Center Prog	14.511						
Pass Thru from:							
Community Planning and Development							
City of Amarillo	14.218			75-6000444			
City of Dallas	14.228			75-6000508			
City of Abilene	14.239			75-6000440			
DEPARTMENT OF THE INTERIOR							
Direct Program:							
Earthquake Hazards Reduction Program	15.807						
Historic Preservation Fund-Grants-In-Aid	15.904						
DEPARTMENT OF JUSTICE							
Direct Program:							
Troops To COPS	16.711						
Pass Thru from UT Arlington							
Justice Research, Development, and Evaluation							
Project Grants	16.560		714				11,000.00
Pass Thru from Arlington Police Department							
Public Safety Partnership and Community Policing							
Grant	16.710			75-6000450			
DEPARTMENT OF TRANSPORTATION							
Federal Highway Administration							
Pass Thru from Texas Dept. of Transportation							
Highway Planning and Construction	20.205	601			0.00	33,427.00	
Recreational Trails Program	20.219	802			0.00	10,298.27	
NATIONAL AERONAUTICS & SPACE ADM							
Direct Program:							
Aerospace Education Services Program	43.001						
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
National Endowment for the Arts							
Direct Program:							
National Endowment for the Humanities							
Promotion of the Humanities-Fellowships and Stipends	45.160						
Institute of Museum and Library Services							

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT		
192,752.95		192,752.95			192,752.95	192,752.95
106,939.72		106,939.72			106,939.72	106,939.72
60,000.00		60,000.00			60,000.00	60,000.00
5,131.06		5,131.06			5,131.06	5,131.06
	165,423.45	165,423.45			165,423.45	165,423.45
8,790.71		8,790.71			8,790.71	8,790.71
9,778.50		9,778.50			9,778.50	9,778.50
10,302.26		10,302.26			10,302.26	10,302.26
	57.15	57.15			57.15	57.15
	19,323.56	19,323.56			19,323.56	19,323.56
	115,773.77	115,773.77			115,773.77	115,773.77
		11,000.00			11,000.00	11,000.00
3,632.42		3,632.42			3,632.42	3,632.42
		33,427.00			33,427.00	33,427.00
		10,298.27			10,298.27	10,298.27
	95,267.30	95,267.30			95,267.30	95,267.30
	13,635.66	13,635.66			13,635.66	13,635.66

UNIVERSITY OF NORTH TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Institute of Museum & Library Services-National Leadership Grants	45.312						
NATIONAL SCIENCE FOUNDATION							
Direct Program:							
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 TEES							
Engineering Grants	47.041		712				1,063.02
Pass Through from Charles Evans & Associates							
Mathematical & Physical Sciences	47.049			94-2605421			
ENVIRONMENTAL PROTECTION AGENCY							
Direct Program:							
Office of Environmental Education							
Environment Education & Training Program	66.950						
Environmental Education Grants	66.951						
Office of Administration							
Surveys, Studies, Investigations & Special Purpose	66.606						
Pass Thru from Parsons Engineering							
Nat'l Pollutant Discharge Elimination System	66.463			73-1086387			
Pass Thru from City of Denton							
Environmental Protection Consolidated Research	66.500			75-6000514			
Pass Thru from University of Dayton Research Institute							
Pollution Prevention Grants Program	66.708			31-0536715			
DEPARTMENT OF ENERGY							
Direct Program:							
Office of Energy Research Financial Assistance	81.049						
DEPARTMENT OF EDUCATION							
Direct Program:							
Preparation of Personnel/Careers in Special Education							
Education	84.029						
Talent Search	84.044						
Upward Bound	84.047						
Fund for the Improvement of Postsecondary Ed.	84.116						
Rehabilitation Long-Term Training	84.129						
McNair Post-Baccalaureate Achievement	84.217						
Projects with Industry	84.234						
Rehabilitation Training-Exper & Innovative Training	84.263						
Gaining Early Awareness and Readiness for Undergraduate Programs							
Undergraduate Programs	84.334						
Preparing Tomorrow's Teachers to Use Technology	84.342						
Pass Thru from Texas Education Agency							
Vocational Education-Basic Grants to States	84.048	701			106,898.50	159,655.57	
Pass Thru from DeKalb ISD							
Vocational Education-Basic Grants to States	84.048			75-6001302			
Pass Thru from Weatherford College							

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT		
	170,450.51	170,450.51			170,450.51	170,450.51
	575,046.21	575,046.21			575,046.21	575,046.21
	1,886.21	1,886.21			1,886.21	1,886.21
	9,454.05	9,454.05			9,454.05	9,454.05
	186,903.10	186,903.10			186,903.10	186,903.10
	140,086.85	140,086.85			140,086.85	140,086.85
	7,700.00	7,700.00			7,700.00	7,700.00
		1,063.02			1,063.02	1,063.02
					0.00	0.00
1,909.47		1,909.47			1,909.47	1,909.47
	49.95	49.95			49.95	49.95
	2,647.85	2,647.85			2,647.85	2,647.85
	21,778.44	21,778.44			21,778.44	21,778.44
		0.00				
	5,074.24	5,074.24			5,074.24	5,074.24
134,935.11		134,935.11			134,935.11	134,935.11
3,584.07		3,584.07			3,584.07	3,584.07
	182,548.40	182,548.40			182,548.40	182,548.40
	372,531.31	372,531.31			372,531.31	372,531.31
	3,453.91	3,453.91			3,453.91	3,453.91
	15.15	15.15			15.15	15.15
	-0.36	-0.36			-0.36	-0.36
	177,717.02	177,717.02			177,717.02	177,717.02
	325,970.62	325,970.62			325,970.62	325,970.62
	19.70	19.70			19.70	19.70
	518.41	518.41			518.41	518.41
	96,641.91	96,641.91			96,641.91	96,641.91
	568,627.83	568,627.83			568,627.83	568,627.83
		266,554.07			266,554.07	266,554.07
896.06		896.06			896.06	896.06

UNIVERSITY OF NORTH TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM					
	CFDA #	AGY UNIV # #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Vocational Education-Basic Grants to States	84.048		75-6002862			
Pass Thru from North Central Regional Educ Lab Fund for the Improvement of Postsecondary Ed.	84.116		37-1161423			
Pass Thru from Western Illinois University Star Schools	84.203		37-0910458			
Pass Thru from University of Arkansas Rehabilitation Training-Continuing Education	84.264		69-0710428			
Pass Thru from Texas Education Agency Goals 2000-State & Local Education Systematic Improvement Grants	84.276	701		0.00	9,653.00	
Pass Thru from THECB Eisenhower Professional Dev State Grants	84.281	781		138,818.22	-35,576.68	
Pass Thru from UT Austin Eisenhower Professional Dev State Grants	84.281		721			49,019.00
Pass Thru from University of Houston Charter Schools	84.282		730			400.96
Pass Thru from Allen ISD Technology Innovation Grants	84.303		74-6001932			
Pass Thru from Mental Health Assn. Of Texas Goals 2000: Parental Assistance Program	84.310		74-1383285			
Pass Thru from Educ Service Center (Region XX) Technology Literacy Challenge Fund Grants	84.318		74-1587461			
Pass Thru From Educ Service Center (Region X) Technology Literacy Challenge Fund Grants	84.318		75-1249185			
Pass Thru From Educ Service Center (Region II) Technology Literacy Challenge Fund Grants	84.318		74-1587916			
Pass Thru From Fabens ISD Technology Literacy Challenge Fund Grants	84.318		74-6008299			
Pass Thru From Texas Education Agency Technology Literacy Challenge Fund Grants	84.318	701		662,929.17	-411,269.16	
Pass Thru From Cal Allen ISD Technology Literacy Challenge Fund Grants	84.318		74-6000464			
Pass Thru from McAllen ISD Technology Literacy Challenge Fund Grants	84.318		74-6001658			
Pass Thru from Int'l Society for Technology Education Preparing Tomorrow's Teachers to Use Technology	84.342		93-0746782			
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ADMINISTRATION ON AGING						
Direct Program:						
Special Programs for the Aging-Title IV-Training, Research and Discretionary Projects & Programs	93.048					
ADMINISTRATION FOR CHILDREN & FAMILIES						
Pass Thru from UT Austin Head Start	93.600		721			6,580.00
HEALTH RESOURCES & SERVICES ADMIN.						
Direct Program:						
Maternal & Child Health Federal Consolidated Programs	93.110					
Pass Thru from TX Dept of Protective & Regulatory Svc Community-Based Family Resource & Support Grants	93.590	530		18,109.71	43,875.93	
UT Medical Branch-Galveston Area Health Education Centers	93.824		723			332,895.91
Pass Thru from Baylor College of Medicine						

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT		
8,278.97		8,278.97			8,278.97	8,278.97
13,069.61		13,069.61			13,069.61	13,069.61
110,839.98		110,839.98			110,839.98	110,839.98
213,740.58		213,740.58			213,740.58	213,740.58
		9,653.00			9,653.00	9,653.00
		103,241.54			103,241.54	103,241.54
		49,019.00			49,019.00	49,019.00
		400.96			400.96	400.96
87,985.85		87,985.85			87,985.85	87,985.85
3,972.34		3,972.34			3,972.34	3,972.34
59,493.45		59,493.45			59,493.45	59,493.45
22,301.09		22,301.09			22,301.09	22,301.09
11,269.21		11,269.21			11,269.21	11,269.21
18,551.31		18,551.31			18,551.31	18,551.31
		251,660.01			251,660.01	251,660.01
34,323.40		34,323.40			34,323.40	34,323.40
15,509.24		15,509.24			15,509.24	15,509.24
155,282.31		155,282.31			155,282.31	155,282.31
	48.00	48.00			48.00	48.00
		6,580.00			6,580.00	6,580.00
	21,731.03	21,731.03			21,731.03	21,731.03
		61,985.64			61,985.64	61,985.64
		332,895.91			332,895.91	332,895.91

UNIVERSITY OF NORTH TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM					
	CFDA #	AGY UNIV # #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Grants for Geriatric Education Centers	93.969		74-1613878			
Pass Thru from Texas Department of Health Maternal & Child Health Services Block Grant to the States	93.994	501		14,401.55	-12,813.36	
CENTERS FOR DISEASE CONTROL						
Direct Program:						
Injury Prevention & Control Research and State & Community Based Programs	93.136					
Pass Thru From:						
Texas Department of Health Immunization Grants	93.268	501		223,209.39	-29,367.12	
NATIONAL INSTITUTES OF HEALTH						
Direct Program:						
Academic Research Enhancement Award	93.390					
Arthritis, Musculoskeletal and Skin Disease Research	93.846					
Allergy, Immunology, and Transplantation Research	93.855					
Pass Thru from Bio Synthesis Inc.						
Cell Biology & Biophysics Research	93.821		75-2297171			
Pass Thru from UT HSC-Houston Center for Research for Mothers & Children	93.865	744				75,500.45
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES						
Pass Thru from Texas Commission on Volunteerism AmeriCorps	94.006	320		63,513.78	44,882.20	
Pass Thru from Louisiana Department of Education AmeriCorps	94.006		72-6000745			
TOTAL RESEARCH & DEVELOPMENT CLUSTER PROGRAMS				1,227,880.32	-187,234.35	476,459.34
OTHER CLUSTERS						
JTPA CLUSTER						
DEPARTMENT OF LABOR						
Pass Thru from Nortex Regional Planning Commission Job Training Partnership Act	17.250		75-1279193			
TOTAL OTHER CLUSTER PROGRAMS				0.00	0.00	0.00
TOTAL FEDERAL FINANCIAL ASSISTANCE				1,277,879.78	-164,446.00	476,459.34

Note 1: Non-Monetary Assistance

The "Donation of Federal Surplus Personal Property" is presented at 23.3% of the original federal acquisition cost of \$1,701.01. The surplus property is passed through from the General Services Commission (Agency 303). The federal grantor is the General Services Administration (GSA) and the federal CFDA number is 39.003. The estimated fair value at the date of receipt was \$149.00

Note 2: Reconciliation

Federal Revenues - per Exhibit C:

Federal Grants and Contracts-Restricted

15,839,135.76

NON-STATE AGENCY AMOUNT	DIRECT PROGRAM AMOUNT	TOTAL PASS- THROUGH FROM & DIRECT PROGRAM	PASS-THROUGH TO		EXPENDITURES	TOTAL PASS- THROUGH TO & EXPENDITURES
			AGY #/ UNIV #	TO STATE ENTITIES AMOUNT		
23,400.53		23,400.53			23,400.53	23,400.53
		1,588.19			1,588.19	1,588.19
	182,835.07	182,835.07			182,835.07	182,835.07
		193,842.27			193,842.27	193,842.27
	32,875.12	32,875.12			32,875.12	32,875.12
	62,684.24	62,684.24			62,684.24	62,684.24
	306.55	306.55			306.55	306.55
26,574.01		26,574.01			26,574.01	26,574.01
		75,500.45			75,500.45	75,500.45
		108,395.98			108,395.98	108,395.98
8,000.00		8,000.00			8,000.00	8,000.00
1,351,244.21	4,433,331.48	7,301,681.00		0.00	7,301,681.00	7,301,681.00
786.20		786.20			786.20	786.20
786.20	0.00	786.20		0.00	786.20	786.20
1,400,881.62	69,308,069.80	72,298,844.54		0.00	72,298,844.54	72,298,844.54

UNIVERSITY OF NORTH TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2000
UNAUDITED**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	PASS THROUGH FROM						
	CFDA #	AGY #	UNIV #	IDENT #	AGENCY AMOUNT	DIFF. BETWEEN EXH. B&C	UNIV AMOUNT
Federal Grants and Contracts-Unrestricted (Indirect/Administrative Cost Recoveries)						1,010,461.95	
Federal Pass-Through Grants from other State Agencies					1,277,879.78		
Less Reconciling Items:							
Non-Monetary Programs					-396.34		
Difference Between Exh. C & Exh. B Revenue					-164,446.00		
Total Federal Pass-Through Grants from Other State Agencies						1,113,037.44	
Total Federal Revenues per Exhibit C						17,962,635.15	
Reconciling Items:							
Add:							
Pass Through to State Entities						0.00	
Pass Through to Other Entities						0.00	
Non-Monetary Assistance:							
Donation of Federal Surplus Property						396.34	
Interest Subsidy HUD Grant						84,004.00	
Interest Subsidy Dept of Education Grant						75,782.00	
New Loans Processed:							
Federal Family Education Loan Program						53,776,059.05	
Federal Perkins Loan Program						399,968.00	
Total Pass-Through & Expenditures Per Federal Schedule						72,298,844.54	

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

Note 3: Student Loans Processed & Administrative Costs Recovered

Federal Grantor/ CFDA Number/ Program Name	New Loans Processed	Admin Costs Recovered	Total Loans Processed & Admin Costs Recovered	Ending Balance of Previous Years' Loans
<i>Department of Education</i>				
84.032 Fed Fam Ed Loan Prg	53,776,059.05	0.00	53,776,059.05	0.00
84.038 Federal Perkins Loan	399,968.00	0.00	399,968.00	1,991,051.77
<i>Total Dept of Education</i>	<u>54,176,027.05</u>	<u>0.00</u>	<u>54,176,027.05</u>	<u>1,991,051.77</u>

Note 4: PVE Funds

Not Applicable

Note 5: Depository Libraries for Government Publications

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

Note 6: Unemployment Insurance

Not Applicable

UNIVERSITY OF NORTH TEXAS
APPROPRIATION ITEM TRANSFERS*
 For the Fiscal Year Ended August 31, 2000
 UNAUDITED

ITEM OF APPROPRIATION	<u>Transfers-In</u>	<u>Transfers-Out</u>	<u>Net Transfers</u>
A. Goal: Instruction/Operations	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
B. Goal: Infrastructure Support	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
C. Goal: Special Item Support	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

* This schedule does not include Benefit Replacement Pay, ERS, \$100 salary increase or rider reduction transfers.

University of North Texas (752)

SCHEDULE D-8

HUB Strategic Plan Progress Report

For the Fiscal Year Ended August 31, 2000

(Source: Texas Government Code, Title 10, Subtitle D, Section 2161.124)

Goal = Strategic Plan HUB Goal Actual = % Spent with HUBs from HUB Report	Actual for FY '99	Actual for FY '00	Goal for FY '01
Heavy Construction other than building contracts	0.0%	0.0%	11.9%
Building Construction, including general contractors and operative builders contracts	.555%	46.00%	26.1%
Special Trade Construction contracts	14.9%	8.98%	57.2%
Professional Services contracts	2.69%	.415%	20%
Other Services contracts	3.76%	4.59%	33.0%
Commodities contracts	12.0%	16.9%	12.6%

Prepared By: _____

Approved: _____

Printed Name: Tonya L Enis

Printed Name: Sandra Shelton

Phone Number: 940-565-3200

Phone Number: 940-565-3200

SCHEDULE D-9
PROFESSIONAL, CONSULTING FEES AND LEGAL SERVICE FEES
Year Ended August 31, 2000

Name	Type of Service Rendered	Amount
Professional and Consulting Fees (Paid from State Appropriations)		
AGUIRRE INC	Architectural/Engineering Services	\$ 33,756.62
ALEXANDER, LESLIE	Prof Svcs - Other	200.00
APPLEBY HEATHER LYNN	Prof Svcs, Lecturers - Higher Education	168.00
BECK ARCHITECTURE	Architectural/Engineering Services	300.00
BENJAMIN, WILLIAM	Prof Svcs - Other	1,250.00
BHATIA, REENA	Prof Svcs, Lecturers - Higher Education	60.00
BONDURIS, THAD	Prof Svcs, Lecturers - Higher Education	252.00
BOSTICK, DARLA	Prof Svcs, Lecturers - Higher Education	216.00
BRANUM, DALE	Prof Svcs, Lecturers - Higher Education	208.00
BRICENO, JORGE	Prof Svcs, Lecturers - Higher Education	267.50
CARAWAY, GEORGIA	Prof Svcs, Lecturers - Higher Education	240.00
CARR, CATHERINE	Prof Svcs, Lecturers - Higher Education	750.00
CERTES ENVIRONMENTAL LABS	Prof Svcs - Other	40.00
CLEMENTS, JUDITH C	Prof Svcs, Lecturers - Higher Education	216.00
COLONNA, PAT	Prof Svcs, Lecturers - Higher Education	336.00
COMM ON ENG LANG PROG ACC	Prof Svcs - Other	1,900.00
COMPUMASTER	Prof Svcs - Other	399.00
DAVE BOSTON HOMES, INC.	Educational/Training Services	162.50
DCCCD	Prof Svcs - Other	490.41
DFW CONSULTING GROUP INC	Architectural/Engineering Services	4,054.20
EMERY, ROBERT E	Prof Svcs, Lecturers - Higher Education	2,200.00
ENGINEERING ASSOCIATES	Consultant Services - Other	33,560.00
ENGINEERED AIR BALANCE	Architectural/Engineering Services	14,600.00
ENOS, RICHARD LEO	Prof Svcs, Lecturers - Higher Education	500.00
EVE, RAYMOND ARTHUR	Prof Svcs, Lecturers - Higher Education	750.00
FANNING ASSOCIATES *	Prof Svcs - Other	1,000.00
FARMER, DAVID	Prof Svcs, Lecturers - Higher Education	144.00
FERGUSON MICHAEL LON	Prof Svcs, Lecturers - Higher Education	216.00
FERREIRA-BUCKLEY, LINDA	Prof Svcs, Lecturers - Higher Education	500.00
FOX, DONNA BRINK	Prof Svcs, Lecturers - Higher Education	1,100.00
GIDEON TOAL INC	Architectural/Engineering Services	20,815.25
GONZALEZ, MARIO	Prof Svcs - Other	200.00
HAHNFELD ASSOCIATES	Architectural/Engineering Services	250,791.20
HANCOCK, ROBERT	Prof Svcs - Other	500.00
HUTTASH, ROBIN ANDREWS	Prof Svcs, Lecturers - Higher Education	324.00
ICN DOSIMETRY SERVICE	Prof Svcs - Other	3,101.34
INSTITUTE/SCHOLARLY PROD	Prof Svcs, Lecturers - Higher Education	8,900.00
JAMES E LANGFORD-ARCHIT	Architectural/Engineering Services	10,319.38
JAMES R KIRKPATRICK-ARCH	Architectural/Engineering Services	33,328.82
JAMES, RALPH	Prof Svcs, Lecturers - Higher Education	216.00
JOHANNA OOSTERWIJK	Prof Svcs, Lecturers - Higher Education	72.00
KENDALL, MICHAEL	Prof Svcs, Lecturers - Higher Education	720.00
L A FUESS PARTNERS INC	Prof Svcs - Other	175.00
LONE STAR LABS INC	Medical Services	1,086.10
LONGSHORE, ART	Prof Svcs, Lecturers - Higher Education	360.00
MCCOY, ROBIN	Prof Svcs, Lecturers - Higher Education	144.00
MEAN GREEN TRAVEL*	Prof Svcs, Lecturers - Higher Education	363.00
MEHAN, HUGH	Prof Svcs, Lecturers - Higher Education	2,000.00
METROPOLITAN AERIAL	Architectural/Engineering Services	3,000.00
MIELCAREK, EVELYN S	Prof Svcs - Other	300.00
MONTGOMERY, ROBERT	Prof Svcs, Lecturers - Higher Education	360.00

SCHEDULE D-9
PROFESSIONAL, CONSULTING FEES AND LEGAL SERVICE FEES
Year Ended August 31, 2000

Name	Type of Service Rendered	Amount
MORRISON, ALLEN	Prof Svcs, Lecturers - Higher Education	108.00
NAQUIN, JERRY	Prof Svcs, Lecturers - Higher Education	192.00
NUEMAN, SUSAN	Prof Svcs, Lecturers - Higher Education	2,000.00
PATTERSON, WAYNE	Prof Svcs, Lecturers - Higher Education	500.00
PATTON BURKE & THOMPSON	Architectural/Engineering Services	20,819.69
PHAM, NGOC-THUY	Prof Svcs, Lecturers - Higher Education	500.00
PIERCE, CHRISTOPHER M	Prof Svcs, Lecturers - Higher Education	360.00
PITNEY BOWES INC	Educational/Training Services	383.50
POST-BEITENMILLER MARTHA	Prof Svcs, Lecturers - Higher Education	1,250.00
PROFESSIONAL DEVLPMT INST	Educational/Training Services	2,262.50
PURSER, LIBBY	Prof Svcs, Lecturers - Higher Education	4,000.00
RICKETTS, KARIN	Prof Svcs, Lecturers - Higher Education	162.00
ROBINSON, JOAN SEEMAN	Prof Svcs, Lecturers - Higher Education	1,500.00
RYDER, MARCI	Prof Svcs, Lecturers - Higher Education	288.00
SCHMITZ, PAUL III	Prof Svcs, Lecturers - Higher Education	288.00
SELBY, SUMMER	Prof Svcs - Other	191.29
SHANNON DRAWE PHOTOGRAPHY	Prof Svcs, Lecturers - Higher Education	360.00
SIMMONS, LYNN SHEFFIELD	Prof Svcs, Lecturers - Higher Education	72.00
SINGLETON, PAM	Prof Svcs, Lecturers - Higher Education	288.00
SMITH, HOWARD	Prof Svcs, Lecturers - Higher Education	4,072.00
SPENCER, ELLEN	Prof Svcs - Other	300.00
STANFIELD, SHELBY	Prof Svcs, Lecturers - Higher Education	1,000.00
SWIFT, MADELYN	Prof Svcs, Lecturers - Higher Education	500.00
TEXAS A & M - COMMERCE	Prof Svcs - Other	5,301.00
TEXAS DEPT/LICENS & REG *	Prof Svcs - Other	110.00
THOMAS, DAVID	Prof Svcs, Lecturers - Higher Education	1,500.00
TILLEMANN, CASSIE	Prof Svcs, Lecturers - Higher Education	216.00
TURNER, FREDERICK	Prof Svcs, Lecturers - Higher Education	750.00
TWEEDDALE, TOM	Prof Svcs, Lecturers - Higher Education	1,641.00
TYLER, BENJAMIN	Prof Svcs, Lecturers - Higher Education	96.00
UNT SURVEY RESEARCH	Prof Svcs - Other	49,000.00
UNT HEALTH SCIENCE CTR/FW	Prof Svcs, Lecturers - Higher Education	45,184.60
V P IMAGING INC	Educational/Training Services	1,225.00
VRT'O, IMRICH	Prof Svcs, Lecturers - Higher Education	100.00
WHEAT, JOHN	Consultant Services - Computer	500.00
WILLIAMS MORGAN & AMERSON	Prof Svcs - Other	5,783.96
WILLIAMS, JO	Prof Svcs, Lecturers - Higher Education	852.50
WOODWARD, SHEILA DR	Prof Svcs, Lecturers - Higher Education	600.00
Total Professional and Consulting Fees		\$ 591,169.36
Legal Services Fees		
None		\$ -
Total Legal Services Fees		\$ -
Total Professional/Consulting and Legal Services Fees		\$ 591,169.36

SUPPLEMENTARY INFORMATION

August 31, 2000

Supplementary information as required by Sec. 2101.011(c) of the Government Code and not shown in another section of this report:

1. List of all bonded employees:

Richard Deter	Chief of Police	\$1,000
Muhammad Q. Abdullah	Officer	\$1,000
Mike Amador, Jr.	Officer	\$1,000
Mark Bergstrom	Officer	\$1,000
Patrick Black	Officer	\$1,000
Christopher Shawn Brown	Officer	\$1,000
Blake Bumbard	Officer	\$1,000
Gene A. Cagle	Officer	\$1,000
Larry K. Cates	Officer	\$1,000
Phillip Chastain	Officer	\$1,000
James R. Clarke	Officer	\$1,000
James Arnold Coffey	Officer	\$1,000
Freda Deckard	Officer	\$1,000
Edward Fleming	Officer	\$1,000
Francisco Cruz Lozano	Officer	\$1,000
Tommy McWhorter	Officer	\$1,000
Tom Newell	Officer	\$1,000
Debra Olivarez	Officer	\$1,000
Rickey Ray Olivarez	Officer	\$1,000
Michael Eugene Pirtle	Officer	\$1,000
Jimmy Porter	Officer	\$1,000
Greg Prickett	Officer	\$1,000
Laura Lambert Ray	Officer	\$1,000
Ed. W. Reynolds	Officer	\$1,000
Ronald J. Reynolds	Officer	\$1,000
Bredger D. Thompson	Officer	\$1,000
Fermin Trevino, Jr.	Officer	\$1,000
Pete Amador Uranga	Officer	\$1,000
Scott Alan Windham	Officer	\$1,000

Name of Surety Company - Universal Surety of America

2. Space Occupied

This information is provided to the Texas Higher Education Coordinating Board in the form of the Facilities Inventory Report.

3. State owned aircraft expenses:

Not applicable.

4. List of exception letters issued by General Services Commission:

None.

5. Vehicle Purchases:

<u>Make & Model</u>	<u>Assigned Use</u>	<u>Purchase Price</u>	<u>Fuel Efficiency</u>
Ford Sedan 4 Dr.	Restricted Parking	\$14,624	20/28
Ford Van	Dining Services	\$16,180	14/19
Dodge Truck Cab & Chs.	Grounds Services	\$16,214	12/15
Ford Stationwagon 4 Dr.	Motor Pool	\$15,374	25/32
Ford Stationwagon 4 Dr.	Motor Pool	\$15,374	25/32
Chevrolet Van.	Central Receiving	\$16,872	16/22
Chevrolet Sedan 4 Dr.	Risk Mgt. & Env. Svs.	\$23,998	20/29
Chevrolet Sedan 4 Dr.	Police & Traffic	\$18,999	20/29
Chevrolet Sedan 4 Dr.	Police & Traffic	\$18,999	20/29
Dodge Van 15 Psgr.	Motor Pool	\$20,189	12/17
Dodge Van 15 Psgr.	Motor Pool	\$20,189	12/17
Dodge Van 15 Psgr.	Motor Pool	\$20,189	12/17
Dodge Van	Motor Pool	\$13,450	15/17
Dodge Pickup	Motor Pool	\$16,461	12/18
Dodge Pickup	Motor Pool	\$16,461	12/18
Dodge Van	Motor Pool	\$13,328	15/17
Dodge Van	Motor Pool	\$13,328	15/17

6. Vending Machines & Pay State Telephones authorized in accordance with Art. IX, Sec.'s 9-8.06 & 9-8.07, H.B. 1, R.S., 76th Legislature:

Vending machines - Revenue for current fiscal year = \$424,250. Funds are transferred monthly, based on revenue, to a scholarship account. This totaled \$41,762 for current fiscal year. The balance of commissions is transferred to Unallocated Fund Balance for Unrestricted Current Funds-Auxiliary Funds, Pledged. These funds are pledged to the repayment of bonds.

Phones - Revenue on commissions paid for current fiscal year = \$6,669. Disposal of funds: (1) Used to pay any direct facility costs (work orders to Physical Plant or Telecommunications staff to provide infrastructure needs of the pay phones); (2) Purchase of new telecommunication equipment (for general campus use) for the purposes of testing and evaluation prior to adding to supported equipment list; (3) Supplement or pay all costs of Telecommunications staff training and travel; (4) Miscellaneous -Funds are used to pay Telecommunications Office or Physical Plant expenses that cannot be paid from state funds.

