

<i>University of North Carolina at Chapel Hill</i>						
IPEDS FINANCE SURVEY						
Revised for GASB 34/35						
Part A - Statement of Net Assets						
Fiscal Year 2002						
REPORT IN WHOLE DOLLARS ONLY						
Line No.		Current Year Amount				
Current Assets						
01	Total Current Assets	677,009,821				
Noncurrent Assets						
02	Capital Assets-depreciable (gross)	1,602,764,779				
03	Accumulated depreciation	574,879,791				
04	Other noncurrent assets	1,184,637,430				
05	Total noncurrent assets	2,212,522,418				
06	Total assets	2,889,532,239				
Current Liabilities						
07	Long-term debt, current portion	124,935,557				
08	Other current liabilities	155,311,179				
09	Total current liabilities	280,246,736				
Noncurrent Liabilities						
10	Long-term debt	321,843,654				
11	Other noncurrent liabilities	323,023,803				
12	Total noncurrent liabilities	644,867,457				
13	Total liabilities	925,114,193				
Net Assets						
14	Invested in capital assets, net of related debt	608,183,275				
15	Restricted-expendable	705,592,337				
16	Restricted-nonexpendable	304,096,632				
17	Unrestricted	346,545,802				
18	Total net assets	1,964,418,046				

IPEDS FINANCE SURVEY					
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Part A - Plant, Property, and Equipment					
Fiscal Year 2002					
REPORT IN WHOLE DOLLARS ONLY					
Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
	Property, Plant, and Equipment				
21	Land and land improvements	22,093,860			22,093,860
22	Infrastructure	267,687,586	17,649,670		285,337,256
23	Buildings	760,607,088	63,193,275	59,957	823,740,406
24	Equipment	190,578,631	21,468,172	17,847,750	194,199,053
25	Art and library collections	50,981,799	1,390,094	480	52,371,413
26	Property obtained under capital leases (if not included in equipment)				0
27	Construction in Progress	151,638,839	144,509,838	71,125,886	225,022,791
28	Accumulated depreciation	537,706,274	48,517,248	11,343,731	574,879,791

IPEDS FINANCE SURVEY						
Revised for GASB 34/35						
Part B - Revenues and Other Additions						
Fiscal Year 2002						
REPORT IN WHOLE DOLLARS ONLY						
Line No.	Source of Funds	Current Year Amount				
Operating Revenues						
01	Tuition & fees, after deducting discounts and allowances	124,661,145				
02	Grants and contracts - operating	479,219,974				
03	Sales & services of auxiliary enterprises, after deducting discounts and allowances	365,006,993				
04	Sales & services of hospitals, after deducting discounts and allowances					
05	Independent Operations					
06	Other Sources	34,681,827				
07	Total operating revenues	1,003,569,939				
Nonoperating Revenues						
08	Federal appropriations					
09	State appropriations	368,504,553				
10	Local appropriations, education district taxes					
11	Grants - nonoperating					
12	Gifts, including contributions from affiliated organizations	62,403,802				
13	Investment income	52,956,614				
14	Other nonoperating revenues					
15	Total nonoperating revenues	483,864,969				
Other Revenues and Additions						
16	Capital appropriations					
17	Capital grants and gifts	35,717,779				
18	Additions to permanent endowments	21,946,491				
19	Other revenues and additions					
20	Total other revenues and additions	57,664,270				
21	Total all revenues and other additions	1,545,099,178				

IPEDS FINANCE SURVEY						
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Part C - Expenses and Other Deductions						
Fiscal Year 2002						
REPORT IN WHOLE DOLLARS ONLY						
Line No.	Description	Current year total	Salaries and wages	Employee fringe benefits	Depreciation	All other
Operating Expenses						
01	Instruction	497,770,880	321,718,507	56,015,418		120,036,955
02	Research	237,275,464	119,592,731	20,690,852		96,991,881
03	Public service	76,896,238	23,447,523	3,444,228		50,004,487
05	Academic support	67,617,814	37,000,379	7,094,603		23,522,832
06	Student services	18,224,875	7,748,541	1,632,284		8,844,050
07	Institutional support	58,560,098	33,136,455	7,488,676		17,934,967
08	Operation and maintenance of plant	90,941,785	22,047,845	5,159,343		63,734,597
09	Depreciation	48,517,249			48,517,249	
10	Scholarships and fellowships expenses, excluding discounts and allowances	40,414,555				40,414,555
11	Auxiliary enterprises	340,794,041	125,653,896	37,601,968		177,538,177
12	Hospital services	0				
13	Independent operations	0				
14	Other expenses and deductions	0				
15	Total operating expenses	1,477,012,999	690,345,877	139,127,372	48,517,249	599,022,501
Nonoperating Expenses and Deductions						
16	Interest	15,031,104				15,031,104
17	Other nonoperating expenses and deductions	7,661,489				7,661,489
18	Total nonoperating expenses and deductions	22,692,593	0	0	0	22,692,593
19	Total expenses and deductions	1,499,705,592	690,345,877	139,127,372	48,517,249	621,715,094

IPEDS FINANCE SURVEY						
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Part D - Summary of Changes in Net Assets						
Fiscal Year 2002						
REPORT IN WHOLE DOLLARS ONLY						
Line No.	Description	Current year amount				
01	Total revenues and other additions	1,545,099,178				
02	Total expenses and deductions	1,499,705,592				
03	Increase in net assets	45,393,586				
04	Net assets beginning of the year	1,919,024,460				
05	Adjustments to beginning net assets	(0)				
06	Net assets end of the year	1,964,418,046				

IPEDS FINANCE SURVEY						
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Part E - Scholarships and Fellowships						
Fiscal Year 2002						
REPORT IN WHOLE DOLLARS ONLY						
Line No.	Source	Current year amount				
	Institutional Expenses and/or Discounts and Allowances					
	Gross Scholarships and Fellowships (no loans included)					
01	Pell grants	5,105,649				
02	Other federal grants	22,884,427				
03	Grants by state government	14,160,458				
04	Grants by local government	1,638				
05	Institutional grants from restricted resources	25,429,544				
06	Institutional grants form unrestricted resources	6,082,545				
07	Total gross scholarships and fellowships	73,664,261				
	Discounts and Allowances					
08	Discounts and allowances applied to tuition and fees	25,876,166				
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,373,540				
10	Total Discounts and Allowances	33,249,706				
11	Net scholarships and fellowships expenses after deducting discounts and allowances	40,414,555				

IPEDS FINANCE SURVEY						
Part F - GASB Component Unit that Uses FASB Standards						
Fiscal Year 2002						
<p>This section will not be applicable to us because we do not report any component units on the face of our financial statements. For the schools that blend their foundations, these are not considered component units for this disclosure. Component units are displayed within a separate column on the face of the financial statements. It is envisioned that this section will become applicable with the implementation of GASB 39 (FYE June 30, 2004). See web instructions for further information.</p>						
IPEDS FINANCE SURVEY						
Revised for GASB 34/35						
Part G - GASB Component Unit that Uses GASB Standards						
Fiscal Year 2002						
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Part J - Revenues		Amount (WHOLE DOLLARS ONLY)				
Source and type		Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general / independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension / experiment services (554)
01	Tuition and fees					
02	Sales and services		11,709,738			
03	Federal grants/contracts (excludes Pell grants)		360,065,952			
	Revenue from the state government:					
04	State appropriations, current and capital		395,983,953			
05	State grants and contracts		38,512,136			
	Revenue from local governments:					
06	Local appropriations, current and capital					
07	Local government grants and contracts		75,536,237			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, including capital grants	70,642,181				
10	Interest earnings	53,077,263				
11	Dividend earnings					
12	Realized capital gains	(16,109,504)				
NOTE: Report only in the unshaded blocks. Information for shaded blocks is obtained from other Parts of this form, or is not applicable.						

Part K - Expenditures		Amount (WHOLE DOLLARS ONLY)				
Category	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general / independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension / experiment services (554)	
01 Salaries and wages		564,691,980				
02 Employee benefits, total		101,525,404				
03 Payment to state retirement funds		12,211,785	3,346,320			
04 Current expenditures other than salaries		381,069,769	177,538,177			
Capital outlay:						
05 Construction		112,892,899	52,717,826			
06 Equipment Purchases		29,844,933	2,368,164			
07 Land Purchases						
08 Interest on debt outstanding, all funds and activities	15,031,104					
09 Scholarships/fellowships						
NOTE: Report only in the unshaded blocks. Information for shaded blocks is obtained from other Parts of this form, or is not applicable.						

Part L - Debt and Assets		(WHOLE			
Debt		DOLLARS)			
	Category	Amount			
01	Long-term debt outstanding at beginning of fiscal year	396,804,326			
02	Long-term debt issued during fiscal year	69,468,254			
03	Long-term debt retired during fiscal year	84,025,000			
04	Long-term debt outstanding at end of fiscal year	382,247,580			
05	Short-term debt outstanding at beginning of fiscal year	0			
06	Short-term debt outstanding at end of fiscal year	4,800,229			
	Assets				
07	Total cash and securities held at end of fiscal year in sinking or debt service funds	15,925,090			
08	Total cash and security assets held at end of fiscal year in bond funds	25,403,770			
09	Total cash and security assets held at end of fiscal year in all other funds	6,419,065			