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# UNIVERSITY OF NORTH TEXAS

## ORGANIZATIONAL DATA

August 31, 2005

### BOARD OF REGENTS

Marjorie Craft ..... (Term expires 5-22-07) ..... DeSoto  
Burle Pettit ..... (Term expires 5-22-07) ..... Lubbock  
John Robert "Bobby" Ray ..... (Term expires 5-22-07) ..... Plano

Rice Tilley ..... (Term expires 5-22-09) ..... Fort Worth  
Gayle Strange ..... (Term expires 5-22-09) ..... Denton  
Robert A. Nickell ..... (Term expires 5-22-09) ..... Dallas

Charles Beatty ..... (Term expires 5-22-05) ..... Waxahachie  
C. Dan Smith ..... (Term expires 5-22-05) ..... Plano  
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

Norval F. Pohl ..... President  
Phillip C. Diebel ..... V.P. Finance & Business Affairs  
Virginia E. Anderson ..... Assoc. V.P. Finance & Business Affairs

# Unaudited

## UNIVERSITY OF NORTH TEXAS (752)

### Statement of Net Assets

August 31, 2005

	Current Year 2005	Prior Year 2004
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents		
Cash on Hand	\$ 81,034.31	\$ 90,701.00
Cash in Bank	(6,234,224.88)	(869,060.92)
Reimbursements Due from Treasury	11,844,424.61	765,023.04
Cash in State Treasury	17,971,868.12	13,825,205.15
Cash Equivalents	107,354,101.57	80,754,147.81
Short Term Investments	44,298,998.96	2,747,922.98
Restricted:		
Cash and Cash Equivalents		
Cash on Hand	1,274.74	13,615.00
Cash in Bank	(236,182.13)	(9,829.46)
Cash in State Treasury	-	-
Cash Equivalents	4,276,812.63	17,448,494.56
Short-term Investments	2,189,012.59	593,329.15
Legislative Appropriations	24,509,879.29	24,083,580.55
Receivables from:		
Federal	4,883,727.90	7,006,946.12
Other Intergovernmental	249,300.86	907,882.86
Interest and Dividends	1,023,156.87	713,718.77
Accounts Receivable	22,602,861.62	21,642,528.05
Gifts Receivable	270,539.50	802,787.84
Other Receivables	-	122,817.42
Due From Other Agencies	324,605.32	262,726.88
Due From Other Components	13,002,283.15	6,488,101.53
Consumable Inventories	1,645,680.20	1,957,081.26
Merchandise Inventories	1,098,776.82	934,968.02

	<b>Current Year 2005</b>	<b>Prior Year 2004</b>
Infrastructure	7,789,073.21	7,789,073.21
Less Accumulated Depreciation	(7,080,988.95)	(6,718,973.43)
Facilities and Other Improvement	10,061,861.51	9,055,606.51
Less Accumulated Depreciation	(6,564,713.32)	(6,337,899.10)
Furniture and Equipment	62,602,440.30	58,958,497.36
Less Accumulated Depreciation	(43,082,427.62)	(41,136,414.41)
Vehicles, Boats and Aircraft	6,044,201.85	5,811,818.60
Less Accumulated Depreciation	(3,160,819.58)	(2,785,630.28)
Other Capital Assets	49,639,162.99	25,913.50
Less Accumulated Depreciation	(28,108,792.18)	(5,868.44)
Other Non-Current Assets	331,366.86	338,279.96
<b>Total Non-Current Assets</b>	<b>359,878,710.25</b>	<b>403,283,117.80</b>
<b>Total Assets</b>	<b>636,322,028.68</b>	<b>603,951,907.77</b>
<b>LIABILITIES</b>		
Current Liabilities		
Payables from:		
Accounts Payable	11,633,281.47	16,751,295.91
Payroll Payable	27,488,896.95	17,797,623.93
Other Payables	549,487.09	1,778,888.12
Due to Other Funds	-	-
Due to Other Agencies	1,354,898.29	1,087,555.67
Due to Other Components	17,142,053.92	5,244,716.16
Deferred Revenues	98,580,141.21	75,596,543.86
Notes and Loans Payable	-	-
Revenue Bonds Payable	5,550,000.00	5,620,000.00
Employees Compensable Leave	764,434.69	606,246.27
Capital Lease Obligations	13,242.11	52,276.91
Liabilities Paid from Restricted Assets	-	-
Funds Held for Others	493,176.98	5,999,520.89
Other Current Liabilities	2,660,264.36	2,750,386.09
<b>Total Current Liabilities</b>	<b>166,229,877.07</b>	<b>133,285,053.81</b>
Non-Current Liabilities		
Notes and Loans Payable	-	-
Revenue Bonds Payable	140,685,000.00	146,235,000.00
Employees Compensable Leave	6,015,771.23	5,492,046.15
Capital Lease Obligations	-	13,242.11
Funds Held for Others	(836,366.82)	-
Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>145,864,404.41</b>	<b>151,740,288.26</b>
<b>Total Liabilities</b>	<b>312,094,281.48</b>	<b>285,025,342.07</b>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	150,289,294.44	159,827,645.67
Restricted for:		
Debt Retirement	1,901,794.84	2,365,294.65
Capital Projects	3,740,724.69	-
Employee Benefits	-	-
Funds Held as Permanent Investments		
Non-Expendable	11,292,583.23	6,811,853.87
Expendable	2,497,484.05	2,472,669.51
Other Restricted	16,158,690.68	32,770,508.72
Unrestricted	138,347,175.27	114,678,593.28
<b>Total Net Assets</b>	<b>324,227,747.20</b>	<b>318,926,565.70</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 636,322,028.68</b>	<b>\$ 603,951,907.77</b>

**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)  
Statement of Revenues, Expenses and  
Changes in Net Assets**

	<b>Current Year 2005</b>	<b>Prior Year 2004</b>
Other Nonoperating Revenues - Pledged	-	42,002.00
Other Nonoperating (Expenses)	(8,713.13)	(168,400.47)
Total Nonoperating Revenues (Expenses)	120,736,859.38	119,386,306.10
Income (Loss) before Other Revenues, Expenses, Gains, Losses and Transfers	18,649,958.17	26,355,871.19
<b>OTHER REVENUES, EXPENSES, GAINS, LOSSES AND TRANSFERS</b>		



**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)**

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

For the Fiscal Year Ended August 31, 2005

<b>Operating Expenses</b>	<b>Instruction</b>	<b>Research</b>	<b>Public Service</b>	<b>Academic Support</b>	<b>Student Services</b>
Cost of Goods Sold	\$ 7.49	\$ 2,617.70	\$ -	\$ (167,161.13)	\$ (1,505.29)
Salaries and Wages	95,727,777.58	7,301,756.41	3,427,149.28	20,391,557.35	19,813,562.30
Payroll Related Costs	21,551,464.67	1,210,812.19	646,436.13	4,583,308.49	3,149,385.36
Professional Fees and Services	786,159.01	982,987.78	646,648.44	774,623.79	681,490.67
Federal Pass-Through Expenses	46,958.72	66,959.83	51,989.86	-	-
State Govt. Pass-Through	-	-	-	-	-
Travel	1,074,781.94	441,615.79	205,960.65	1,218,921.44	1,877,066.80
Material and Supplies	6,718,984.52	1,677,662.91	631,039.17	1,600,433.81	6,645,634.63
Communication and Utilities	629,388.95	50,000.98	43,648.93	412,145.33	997,451.30
Repairs and Maintenance	(890,421.16)	201,371.02	10,816.79	626,089.21	404,329.08
Rentals and Leases	815,447.32	83,632.84	194,709.49	862,747.22	2,118,143.52
Printing and Reproduction	837,553.42	9,184.56	107,318.67	347,720.90	472,237.34
Depreciation	-	-	-	-	-
Bad Debt Expense	13,651.24	-	-	-	29,903.00
Interest	-	-	-	-	-
Scholarships	1,089,513.70	119,979.48	66,656.43	-	38,269.50
Claims and Losses	-	-	-	-	-
Other Operating Expenses	2,175,819.51	505,317.67	402,665.57	1,137,097.10	4,305,989.95
<b>Total Operating Expenses</b>	<b>\$ 130,577,086.91</b>	<b>\$ 12,653,899.16</b>	<b>\$ 6,435,039.41</b>	<b>\$ 31,787,483.51</b>	<b>\$ 40,531,958.16</b>



**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended August 31, 2005**

	<b>Current Year 2005</b>	<b>Prior Year 2004</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Proceeds from Tuition and Fees	159,864,170.09	

	<u>2005</u>	<u>2004</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments	41,458,688.07	55,359,006.41
Proceeds from Interest and Investment Income	5,164,738.75	5,018,331.99
Proceeds from Principal Payments on Loans	-	-
Payments to Acquire Investments	(56,322,910.78)	(67,331,890.18)
Net Cash Provided by Investing Activities	<u>(9,699,483.96)</u>	<u>(6,954,551.78)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	23,040,812.79	(30,715,824.64)
Cash and Cash Equivalents --September 1, 2004 and 2003	112,018,296.18	139,698,112.07
Restatements to Beginning Cash and Cash Equivalents	-	3,036,008.75
Cash and Cash Equivalents --August 31, 2005 and 2004	<u>\$ 135,059,108.97</u>	<u>\$ 112,018,296.18</u>
Displayed as:		
Unrestricted Cash and Cash Equivalents (Statement of Net Assets)	\$ 131,017,203.73	\$ 94,566,016.08
Short-term Investments (Statement of Net Assets)	-	-
Restricted Cash and Cash Equivalents (Statement of Net Assets)	4,041,905.24	17,452,280.10
Restricted Short-term Investments (Statement of Net Assets)	-	-
	<u>\$ 135,059,108.97</u>	<u>\$ 112,018,296.18</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income /Loss(-)	\$ (102,086,901.21)	\$ (93,030,434.91)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	14,941,242.12	10,814,396.33
Bad Debt Expense	814,551.72	(130,834.40)
Operating Income and Cash Flow Categories Classification Differences		
Changes in Assets and Liabilities:		
(Increase) Decrease in Receivables	1,947,346.47	6,914,368.86
(Increase) Decrease in Inventories	147,592.26	202,302.75
(Increase) Decrease in Loans & Contracts	(2,053,331.00)	(2,720,549.90)
(Increase) Decrease in Other Assets	-	-
(Increase) Decrease in Prepaid Expenses	(3,186,580.81)	(13,134,116.86)
Increase (Decrease) in Payables	2,384,946.92	10,793,034.29
Increase (Decrease) in Due to Other Components	-	(1,636,605.02)
Increase (Decrease) in Deferred Income	22,983,597.35	35,550,920.94
Increase (Decrease) in Other Liabilities	-	-
Total Adjustments	<u>37,979,365.03</u>	<u>46,652,916.99</u>
Net Cash Provided by Operating Activities	<u>\$ (64,107,536.18)</u>	<u>\$ (46,377,517.92)</u>
<b>Non Cash Transactions</b>		
Net Increase (Decrease) in FMV of Investments	500,479.30	(837,008.07)
Amortization of Investment Premiums/(Discounts)	(298,743.08)	(36,198.01)
Donation of non-cash investment	-	-

*The accompanying Notes to the Combined Financial Statements are an integral part of the financial statements.*

**Unaudited**

**UNIVERSITY OF NORTH TEXAS SYSTEM (752)**  
**Schedule 1A-Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended August 31, 2005**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	IDENTIFYING NUMBER	AGY/ UNIV #	PASS THROUGH FROM	
				AGENCIES OR UNIV AMOUNT	NON-STATE ENTITIES AMOUNT
				\$	\$
<b>US Department of Agriculture</b>					
<u>Direct Programs:</u>					
Higher Education Challenge Grants	10.217			0.00	0.00
<b>Totals-US Department of Agriculture</b>				<b>0.00</b>	<b>0.00</b>
<b>US Department of Defense</b>					
<u>Direct Programs:</u>					
Agency Contract G73100 - US Department of Defense	12.000	G73100		0.00	0.00
Basic Scientific Research	12.431			0.00	0.00
<b>Totals-US Department of Defense</b>				<b>0.00</b>	<b>0.00</b>
<b>Department of Housin</b>					

DIRECT PROGRAM AMOUNT	TOTAL PT FROM & DIRECT PROGRAM	PASS THROUGH TO			EXPENDITURES AMOUNT	TOTAL PT TO & EXPENDITURES
		AGY/ UNIV #	STATE AGY UNIV AMOUNT	NON-STATE ENTITIES AMOUNT		
\$	\$	\$	\$	\$	\$	
(195.16)	(195.16)		0.00	0.00	(195.16)	(195.16)
(195.16)	(195.16)		0.00	0.00	(195.16)	(195.16)
256,954.82	256,954.82		0.00	0.00	256,954.82	256,954.82
437,999.53	437,999.53		0.00	0.00	437,999.53	437,999.53
694,954.35	694,954.35		0.00	0.00	694,954.35	694,954.35
18,034.73	18,034.73		0.00	0.00	18,034.73	18,034.73
18,034.73	18,034.73		0.00	0.00	18,034.73	18,034.73
0.00	11,319.57		0.00	0.00	11,319.57	11,319.57
(4,690.19)	0.00		0.00	0.00	0.00	0.00
0.00	0.00		0.00	0.00	0.00	0.00
154,605.66	154,605.66		0.00	0.00	154,605.66	154,605.66
0.00	206,155.19		0.00	0.00	154,165.33	206,155.19
0.00	0.00	405	51,989.86	0.00	0.00	0.00
149,915.47	372,080.42		51,989.86	0.00	320,090.56	372,080.42
(32,019.39)	2,980.61		0.00	0.00	2,980.61	2,980.61
0.00	0.00		0.00	0.00	0.00	0.00
(32,019.39)	2,980.61		0.00	0.00	2,980.61	2,980.61
0.00	17,487.72		0.00	0.00	17,487.72	17,487.72
0.00	17,487.72		0.00	0.00	17,487.72	17,487.72
0.00	7,461.69		0.00	0.00	7,461.69	7,461.69
0.00	2,323.12		0.00	0.00	2,323.12	2,323.12
0.00	5,140.35		0.00	0.00	5,140.35	5,140.35
0.00	9,273.95		0.00	0.00	9,273.95	9,273.95
(0.30)	(0.30)		0.00	0.00	(0.30)	(0.30)
281,516.97	281,516.97		0.00	0.00	281,516.97	281,516.97
52,544.74	52,544.74		0.00	0.00	52,544.74	52,544.74
209,561.82	209,561.82		0.00	0.00	189,152.91	209,561.82
0.00	0.00	724	20,408.91	0.00	0.00	0.00
543,623.23	567,822.34		20,408.91	0.00	547,413.43	567,822.34

FEDERAL GRANTOR/

CFDA IDENTIFYING AGY/

PASS THROUGH FROM  
AGENCIES NON-STATE

AL AGY/  
DM & UNIV  
ROGRAM #



FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	IDENTIFYING NUMBER	PASS THROUGH FROM		
			AGY/ UNIV #	AGENCIES OR UNIV AMOUNT	NON-STATE ENTITIES AMOUNT
			\$	\$	
<u>Pass-Through From:</u>					
Pass-Through From: University of Texas at Austin Mathematics and Science Partnerships	84.366 84.366		721	57,852.34 0.00	0.00 0.00
Pass-Through From: Coordinating Board, Texas Higher Education Improving Teacher Quality State Grants	84.366 84.367		781	454,295.20 0.00	0.00 0.00
Pass-Through From: Coordinating Board, Texas Higher Education <b>Totals-US Department of Education</b>	84.116		781	232,499.46 1,030,991.94	0.00 1,092,324.58
<b>Federal Agency 90</b>					
<u>Direct Programs:</u>					
Help American Vote College Pollworker Program <b>Totals-Federal Agency 90</b>	90.400			0.00 0.00	0.00 0.00
<b>US Department of Health and Human Services</b>					
Model State-Supported Area Health Education Centers	93.107	G72064		0.00	4,454.07
Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects	93.185	G72026		0.00	77,387.44
Immunization Grants	93.268	G72007		0.00	26,602.48
Alcohol Research Programs	93.273	G72159		0.00	19,502.94
Community Services Block Grant--Discretionary Awards	93.570	G72055		0.00	45,479.99
Child Welfare Services Training Grants	93.648	G72053		0.00	60,016.96
Geriatric Education Centers	93.969	G72209		0.00	23,597.38
<u>Direct Programs:</u>					
Model State-Supported Area Health Education Centers	93.107			0.00	0.00
Pass-Through From: University of Texas Medical Branch-Galveston Basic Nurse Education and Practice Grants	93.107 93.359		723	63,505.73 0.00	0.00 0.00
Pass-Through From: University of Texas Medical Branch-Galveston Cancer Treatment Research	93.107 93.395		723	21,985.06 0.00	0.00 0.00
Foster Care--Title IV-E	93.658			0.00	0.00
Pass-Through From: Department of Family and Protective Services <u>Pass-Through From:</u>	93.590		530	121,272.33	0.00
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590			0.00	0.00
Pass-Through From: Department of Family and Protective Services <b>Totals-US Department of Health and Human Services</b>			530	669.59 207,432.71	0.00 257,041.26
<b>Corporation for National and Community Service</b>					
AmeriCorps	94.006	G72028		0.00	280,042.74
<b>Totals-Corporation for National and Community Service</b>				0.00	280,042.74
<b>Child Nutrition Cluster</b>					
<b>US Department of Agriculture</b>					

DIRECT PROGRAM AMOUNT	TOTAL PT FROM & DIRECT PROGRAM	PASS THROUGH TO			EXPENDITURES AMOUNT	TOTAL PT TO & EXPENDITURES
		AGY/ UNIV #	STATE AGY UNIV AMOUNT	NON-STATE ENTITIES AMOUNT		
\$	\$		\$	\$	\$	\$
0.00	0.00		0.00	0.00	0.00	0.00
(167,717.46)	286,577.74		0.00	0.00	286,577.74	286,577.74
0.00	0.00		0.00	0.00	0.00	0.00
256,264.29	488,763.75		0.00	0.00	488,763.75	488,763.75
0.00	0.00		0.00	0.00	0.00	0.00
<u>3,290,786.65</u>	<u>5,414,103.17</u>		<u>26,549.81</u>	<u>0.00</u>	<u>5,387,553.36</u>	<u>5,414,103.17</u>
74,710.18	74,710.18		0.00	0.00	74,710.18	74,710.18
<u>74,710.18</u>	<u>74,710.18</u>		<u>0.00</u>	<u>0.00</u>	<u>74,710.18</u>	<u>74,710.18</u>
0.00	4,454.07		0.00	0.00	4,454.07	4,454.07
0.00	77,387.44		0.00	0.00	77,387.44	77,387.44
0.00	26,602.48		0.00	0.00	26,602.48	26,602.48
0.00	19,502.94		0.00	0.00	19,502.94	19,502.94
0.00	45,479.99		0.00	0.00	45,479.99	45,479.99
0.00	60,016.96		0.00	0.00	60,016.96	60,016.96
0.00	23,597.38		0.00	0.00	23,597.38	23,597.38
13,377.42	76,883.15		0.00	0.00	76,883.15	76,883.15
0.00	0.00		0.00	0.00	0.00	0.00
3,773.70	25,758.76		0.00	0.00	25,758.76	25,758.76
0.00	0.00		0.00	0.00	0.00	0.00
5,000.00	5,000.00		0.00	0.00	5,000.00	5,000.00
1,473.62	122,745.95		0.00	0.00	122,745.95	122,745.95
0.00	0.00		0.00	0.00	0.00	0.00
0.00	669.59		0.00	0.00	669.59	669.59
0.00	0.00		0.00	0.00	0.00	0.00
<u>23,624.74</u>	<u>488,098.71</u>		<u>0.00</u>	<u>0.00</u>	<u>488,098.71</u>	<u>488,098.71</u>
0.00	280,042.74		0.00	0.00	280,042.74	280,042.74
0.00	280,042.74		0.00	0.00	280,042.74	280,042.74
0.00	16,832.23		0.00	0.00	16,832.23	16,832.23
0.00	16,832.23		0.00	0.00	16,832.23	16,832.23
30,911.77	30,911.77		0.00	0.00	30,911.77	30,911.77
<u>30,911.77</u>	<u>30,911.77</u>		<u>0.00</u>	<u>0.00</u>	<u>30,911.77</u>	<u>30,911.77</u>
0.00	(22.86)		0.00	0.00	(22.86)	(22.86)
22,082.97	22,082.97		0.00	0.00	22,082.97	22,082.97
<u>22,082.97</u>	<u>22,060.11</u>		<u>0.00</u>	<u>0.00</u>	<u>22,060.11</u>	<u>22,060.11</u>

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	IDENTIFYING NUMBER	PASS THROUGH FROM		
			AGY/ UNIV #	AGENCIES OR UNIV AMOUNT	NON-STATE ENTITIES AMOUNT
			\$	\$	
<b>US Department of Defense</b>					
Silicon Based High Efficiency Near Infrared Detectors	12.000	G72212		0.00	219,376.78
Basic and Applied Scientific Research	12.300	G72207		0.00	5,169.36
Research and Technology Development	12.910	G72110		0.00	8,035.21
<u>Direct Programs:</u>					
Intergovernmental Personnel Agreement	12.000	G73138		0.00	0.00
Development of Natural Resources Inventory	12.000	G73182		0.00	0.00
Flood Plain Management Services	12.104			0.00	0.00
Protection, Clearing and Straightening Channels	12.109			0.00	0.00
Collaborative Research and Development	12.114			0.00	0.00
Basic and Applied Scientific Research	12.300			0.00	0.00
Basic Scientific Research	12.431			0.00	0.00
Basic, Applied, and Advanced Research in Science and Engineering	12.630			0.00	0.00
Pass-Through To: University of Texas at Dallas				0.00	0.00
Mathematical Sciences Grants Program	12.901			0.00	0.00
Research and Technology Development	12.910			0.00	0.00
<b>Totals-US Department of Defense</b>				<b>0.00</b>	<b>232,581.35</b>
<b>US Department of the Interior</b>					
<u>Direct Programs:</u>					
Flood Pulse Systems in the Big Thicket: Analyzing Potential Chan	15.000	G73030		0.00	0.00
<b>Totals-US Department of the Interior</b>				<b>0.00</b>	<b>0.00</b>
<b>US Department of Justice</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G72102		0.00	4,113.81
<u>Direct Programs:</u>					
Criminal Justice Research and Development--Graduate Research Fel	16.562			0.00	0.00
<b>Totals-US Department of Justice</b>				<b>0.00</b>	<b>4,113.81</b>
<b>US Department of Labor</b>					
Workforce Investment Act	17.255	G72211		0.00	0.02
<b>Totals US Department of Labor</b>				<b>0.00</b>	<b>0.02</b>
<b>Federal Mediation and Conciliation Service</b>					
<u>Direct Programs:</u>					
Youth Initiative Comprehensive Program Evaluation	34.000	G73174		0.00	0.00
<b>Totals-Federal Mediation and Conciliation Service</b>				<b>0.00</b>	<b>0.00</b>
<b>National Aeronautics and Space Administration</b>					
Meas. of Isotopic Composition of Iron Oxides as a Biosignature o	43.000	G72258		0.00	7,808.21
<u>Direct Programs:</u>					
Aerospace Education Services Program	43.001			0.00	0.00
Technology Transfer	43.002			0.00	0.00
<b>Totals-National Aeronautics and Space Administration</b>				<b>0.00</b>	<b>7,808.21</b>
<b>National Foundation on the Arts and the Humanities</b>					
National Leadership Grants	45.312	G72142		0.00	102,984.51
<u>Direct Programs:</u>					
Realizing the Vision of Networked Access to Library	45.000	G73259		0.00	0.00
National Leadership Grants	45.312			0.00	0.00
<b>Totals-National Foundation on the Arts and the Humanities</b>				<b>0.00</b>	<b>102,984.51</b>
<b>National Science Foundation</b>					
Mathematical and Physical Sciences	47.049	G72210		0.00	13,971.43
Computer and Information Science and Engineering	47.070	G72249		0.00	994.03
Social, Behavioral, and Economic Sciences	47.075	G72216		0.00	2,045.85
Education and Human Resources	47.076	G72061		0.00	11,368.44
<u>Direct Programs:</u>					
Solving Crossing Number Problems With Applications	47.000	G72593		0.00	0.00
The Effects of Collaborative Skills and Culture in International	47.000	G72614		0.00	0.00

DIRECT PROGRAM AMOUNT	TOTAL PT FROM & DIRECT PROGRAM	PASS THROUGH TO			EXPENDITURES AMOUNT	TOTAL PT TO & EXPENDITURES
		AGY/ UNIV #	STATE AGY UNIV AMOUNT	NON-STATE ENTITIES AMOUNT		
\$	\$		\$	\$	\$	\$
0.00	219,376.78		0.00	0.00	219,376.78	219,376.78
0.00	5,169.36		0.00	0.00	5,169.36	5,169.36
0.00	8,035.21		0.00	0.00	8,035.21	8,035.21
183,029.22	183,029.22		0.00	0.00	183,029.22	183,029.22
10,617.81	10,617.81		0.00	0.00	10,617.81	10,617.81
18,067.49	18,067.49		0.00	0.00	18,067.49	18,067.49
2,548.07	2,548.07		0.00	0.00	2,548.07	2,548.07
7,599.66	7,599.66		0.00	0.00	7,599.66	7,599.66
92,741.47	92,741.47		0.00	0.00	92,741.47	92,741.47
2,117,406.27	2,117,406.27		0.00	0.00	2,117,406.27	2,117,406.27
248,351.08	248,351.08		0.00	0.00	243,556.50	248,351.08
0.00	0.00	738	4,794.58	0.00	0.00	0.00
6,483.85	6,483.85		0.00	0.00	6,483.85	6,483.85
(467.32)	(467.32)		0.00	0.00	(467.32)	(467.32)
<u>2,686,377.60</u>	<u>2,918,958.95</u>		<u>4,794.58</u>	<u>0.00</u>	<u>2,914,164.37</u>	<u>2,918,958.95</u>
18,100.80	18,100.80		0.00	0.00	18,100.80	18,100.80
<u>18,100.80</u>	<u>18,100.80</u>		<u>0.00</u>	<u>0.00</u>	<u>18,100.80</u>	<u>18,100.80</u>
0.00	4,113.81		0.00	0.00	4,113.81	4,113.81
17,770.03	17,770.03		0.00	0.00	17,770.03	17,770.03
<u>17,770.03</u>	<u>21,883.84</u>		<u>0.00</u>	<u>0.00</u>	<u>21,883.84</u>	<u>21,883.84</u>
0.00	0.02		0.00	0.00	0.02	0.02
<u>0.00</u>	<u>0.02</u>		<u>0.00</u>	<u>0.00</u>	<u>0.02</u>	<u>0.02</u>
42,829.72	42,829.72		0.00	0.00	42,829.72	42,829.72
<u>42,829.72</u>	<u>42,829.72</u>		<u>0.00</u>	<u>0.00</u>	<u>42,829.72</u>	<u>42,829.72</u>
0.00	7,808.21		0.00	0.00	7,808.21	7,808.21
66,110.60	66,110.60		0.00	0.00	66,110.60	66,110.60
<u>13,589.73</u>	<u>13,589.73</u>		<u>0.00</u>	<u>0.00</u>	<u>13,589.73</u>	<u>13,589.73</u>
<u>79,700.33</u>	<u>87,508.54</u>		<u>0.00</u>	<u>0.00</u>	<u>87,508.54</u>	<u>87,508.54</u>
0.00	102,984.51		0.00	0.00	102,984.51	102,984.51
29,977.28	29,977.28		0.00	0.00	29,977.28	29,977.28
<u>82,237.37</u>	<u>82,237.37</u>		<u>0.00</u>	<u>0.00</u>	<u>82,237.37</u>	<u>82,237.37</u>
<u>112,214.65</u>	<u>215,199.16</u>		<u>0.00</u>	<u>0.00</u>	<u>215,199.16</u>	<u>215,199.16</u>
0.00	13,971.43		0.00	0.00	13,971.43	13,971.43
0.00	994.03		0.00	0.00	994.03	994.03
0.00	2,045.85		0.00	0.00	2,045.85	2,045.85
0.00	11,368.44		0.00	0.00	11,368.44	11,368.44
28,885.85	28,885.85		0.00	0.00	28,885.85	28,885.85
15,328.49	15,328.49		0.00	0.00	15,328.49	15,328.49

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	IDENTIFYING NUMBER	PASS THROUGH FROM		
			AGY/ UNIV #	AGENCIES OR UNIV AMOUNT	NON-STATE ENTITIES AMOUNT
			\$	\$	
Engineering Grants	47.041			0.00	0.00
Mathematical and Physical Sciences	47.049			0.00	0.00
Geosciences	47.050			0.00	0.00
Computer and Information Science and Engineering	47.070			0.00	0.00
Biological Sciences	47.074			0.00	0.00
Social, Behavioral, and Economic Sciences	47.075			0.00	0.00
Education and Human Resources	47.076			0.00	0.00
<u>Pass-Through to:</u>					
Engineering Grants	47.041			0.00	291,179.04
Pass-Through To: University of Texas at Dallas	47.041	47.041	0.3599	73.8700	291,179.04
<b>PasH2982 -0.0526 TD(47.041)-417e A12is-Environmen12i Protec</b>					

DIRECT PROGRAM AMOUNT	TOTAL PT FROM & DIRECT PROGRAM	PASS THROUGH TO			EXPENDITURES AMOUNT	TOTAL PT TO & EXPENDITURES
		AGY/ UNIV #	STATE AGY UNIV AMOUNT	NON-STATE ENTITIES AMOUNT		
\$	\$		\$	\$	\$	\$
214,640.93	214,640.93		0.00	0.00	214,640.93	214,640.93
743,862.23	743,862.23		0.00	0.00	743,862.23	743,862.23
49.87	49.87		0.00	0.00	49.87	49.87
231,390.61	231,390.61		0.00	0.00	231,390.61	231,390.61
478,881.83	478,881.83		0.00	0.00	478,881.83	478,881.83
485,821.58	485,821.58		0.00	0.00	485,821.58	485,821.58
40,103.90	40,103.90		0.00	0.00	40,103.90	40,103.90
0.00	291,179.04		0.00	0.00	221,638.87	291,179.04
0.00	0.00	738	69,540.17	0.00	0.00	0.00
2,238,965.29	2,558,524.08		69,540.17	0.00	2,488,983.91	2,558,524.08
325,618.05	325,618.05		0.00	0.00	325,618.05	325,618.05
3,135.00	3,135.00		0.00	0.00	3,135.00	3,135.00
328,753.05	328,753.05		0.00	0.00	328,753.05	328,753.05
0.00	105,826.34		0.00	0.00	105,826.34	105,826.34
3.94	3.94		0.00	0.00	3.94	3.94
453,941.95	453,941.95		0.00	0.00	453,941.95	453,941.95
453,945.89	559,772.23		0.00	0.00	559,772.23	559,772.23
0.00	165,852.03		0.00	0.00	165,852.03	165,852.03
0.00	0.01		0.00	0.00	0.01	0.01
0.00	1,545.79		0.00	0.00	1,545.79	1,545.79
0.00	20,552.50		0.00	0.00	20,552.50	20,552.50
0.00	9,627.09		0.00	0.00	9,627.09	9,627.09
0.00	(71,501.04)		0.00	0.00	(71,501.04)	(71,501.04)
0.00	19.06		0.00	0.00	19.06	19.06
(18.73)	(18.73)		0.00	0.00	(18.73)	(18.73)
45,553.34	45,553.34		0.00	0.00	45,553.34	45,553.34
(552.67)	(552.67)		0.00	0.00	(552.67)	(552.67)
29,868.34	29,868.34		0.00	0.00	29,868.34	29,868.34
68,493.73	68,493.73		0.00	0.00	68,493.73	68,493.73
1.42	2,848.01		0.00	0.00	2,848.01	2,848.01
0.00	0.00		0.00	0.00	0.00	0.00
0.00	48,067.55		0.00	0.00	48,067.55	48,067.55
0.00	0.00		0.00	0.00	0.00	0.00
0.00	4,831.76		0.00	0.00	68,399.32	4,831.76
0.00	0.00	736	(63,567.56)	0.00	0.00	0.00
143,345.43	325,186.77		(63,567.56)	0.00	388,754.33	325,186.77
0.00	574.92		0.00	0.00	574.92	574.92
0.00	19,762.85		0.00	0.00	19,762.85	19,762.85
0.00	160,379.60		0.00	0.00	160,379.60	160,379.60
0.00	(9,347.50)		0.00	0.00	(9,347.50)	(9,347.50)
609.70	609.70		0.00	0.00	609.70	609.70
246,362.28	246,362.28		0.00	0.00	190,169.64	246,362.28
0.00	0.00	763	56,192.64	0.00	0.00	0.00
25,004.64	25,004.64		0.00	0.00	25,004.64	25,004.64
104,491.90	104,491.90		0.00	0.00	104,491.90	104,491.90
32,654.00	32,654.00		0.00	0.00	32,654.00	32,654.00

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	IDENTIFYING NUMBER	PASS THROUGH FROM		
			AGY/ UNIV #	AGENCIES OR UNIV AMOUNT	NON-STATE ENTITIES AMOUNT
			\$	\$	
Pharmacology, Physiology, and Biological Chemistry Research	93.859			0.00	0.00
<b>Totals-US Department of Health and Human Services</b>				0.00	171,369.87
<b><u>Student Financial Assistance Cluster</u></b>					
<b>US Department of Education</b>					
<u>Direct Programs:</u>					
Federal Supplemental Educational Opportunity Grants	84.007			0.00	0.00
Federal Family Education Loans	84.032			0.00	0.00
Federal Work-Study Program	84.033			0.00	0.00
Federal Perkins Loan Program--Federal Capital Contributions	84.038			0.00	0.00
Federal Pell Grant Program	84.063			0.00	0.00
Federal Direct Student Loans (Direct Loans)	84.268			0.00	0.00
<b>Totals-US Department of Education</b>				0.00	0.00
<b><u>TRIO Cluster</u></b>					
<b>US Department of Education</b>					
<u>Direct Programs:</u>					
TRIO--Student Support Services	84.042			0.00	0.00
TRIO--Talent Search	84.044			0.00	0.00
TRIO--Upward Bound	84.047			0.00	0.00
TRIO--McNair Post-Baccalaureate Achievement	84.217			0.00	0.00
<b>Totals-US Department of Education</b>				0.00	0.00
<b>Total Expenditures of Federal Awards</b>				<b>1,341,640.98</b>	<b>3,003,948.28</b>

DIRECT PROGRAM AMOUNT	TOTAL PT FROM & DIRECT PROGRAM	PASS THROUGH TO			EXPENDITURES AMOUNT	TOTAL PT TO & EXPENDITURES
		AGY/ UNIV #	STATE AGY UNIV AMOUNT	NON-STATE ENTITIES AMOUNT		
\$	\$	\$	\$	\$	\$	
220,065.17	220,065.17		0.00	0.00	220,065.17	220,065.17
629,187.69	800,557.56		56,192.64	0.00	744,364.92	800,557.56
1,873,023.57	1,873,023.57		0.00	0.00	1,873,023.57	1,873,023.57
97,335,669.34	97,335,669.34		0.00	0.00	97,335,669.34	97,335,669.34
1,346,808.14	1,346,808.14		0.00	0.00	1,346,808.14	1,346,808.14
334,790.00	334,790.00		0.00	0.00	334,790.00	334,790.00
16,146,809.55	16,146,809.55		0.00	0.00	16,146,809.55	16,146,809.55
19,053,869.42	19,053,869.42		0.00	0.00	19,053,869.42	19,053,869.42
136,090,970.02	136,090,970.02		0.00	0.00	136,090,970.02	136,090,970.02
301,732.96	301,732.96		0.00	0.00	301,732.96	301,732.96
389,695.40	389,695.40		0.00	0.00	389,695.40	389,695.40
656,598.62	656,598.62		0.00	0.00	656,598.62	656,598.62
261,396.56	261,396.56		0.00	0.00	261,396.56	261,396.56
1,609,423.54	1,609,423.54		0.00	0.00	1,609,423.54	1,609,423.54
<b>149,314,901.72</b>	<b>153,660,490.98</b>		<b>165,908.41</b>	<b>0.00</b>	<b>153,494,582.57</b>	<b>153,660,490.98</b>



**Note 1: Nonmonetary Assistance**

N/A

**Note 2: Reconciliation**

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Federal Financial Assistance to the total of federal revenues and federal grant pass-through revenues as reported in the general-purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Federal Revenues - per Statement of Revenues, Expenses, and Changes in Net Assets	
Federal Grants and Contracts	\$ 35,594,521.24
Federal Pass-Through Grants from Other State Agencies/Universities	<u>1,341,640.98</u>
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Assets	<u>\$ 36,936,162.22</u>

Reconciling Items:

New Loans Processed:	
Federal Family Education Loan Program	116,389,538.76
Federal Perkins Loan Program	<u>334,790.00</u>
Total Pass Through and Expenditures per Federal Schedule	<u><u>\$ 153,660,490.98</u></u>



## Unaudited

### UNIVERSITY OF NORTH TEXAS (752)

#### Schedule 1B - Schedule of State Grant Pass-Throughs From/To State Agencies

For the Fiscal Year Ended August 31, 2005

**Pass-Through From:**

Texas Commission on Environmental Quality (Agency 582)	
Teaching Environmental Science	\$ 6,388.00
Texas Education Agency (Agency 701)	
School District Customer Satisfaction Assessment	1,281,826.00
Texas A&M University System (Agency 710)	
Texas Academy of Math and Science	147,049.93
Texas Higher Education Coordinating Board (Agency 781)	
Technology Workforce Development	148,388.72
5th Year Accounting Scholarship	21,955.00
Texas College Work Study Program	6,146,483.53
Minority Health Research/Education	<u>146,882.03</u>
 Total Pass-Through From Other Agencies	 <u>\$ 7,898,973.21</u>
(Statement of Revenues, Expenses, and Changes in Net Assets)	

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**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 2A - Miscellaneous Bond Information**  
**For the Fiscal Year Ended August 31, 2005**

Description of Issue	Bonds Issued to Date	Range of Interest Rates	First Year	Last Year	First Call Date
Cons Univ Rev Bonds, Ser '94	\$ 10,000,000.00	4.00% - 7.00%	1995	2014	04/15/04
Cons Univ Rev Bonds, Ser '96	15,000,000.00				

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

	<b>Bonds Outstanding 09/01/04</b>	<b>Bonds Issued</b>	<b>Bonds Matured or Retired</b>	<b>Bonds Refunded or Extinguished</b>	<b>Bonds Outstanding 08/31/05</b>	<b>Amounts Due Within One Year</b>
Cons Univ Rev Bonds, Ser '94	\$ 5,910,000.00	\$ -	\$ -	\$ -	\$ 5,910,000.00	\$ 525,000.00
Cons Univ Rev Bonds, Ser '96	9,005,000.00	-	-	-	9,005,000.00	705,000.00
Cons Univ Rev Ref Bonds, Ser '97	2,140,000.00	-	2,140,000.00	-	-	

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 2C - Debt Service Requirements**  
**For the Fiscal Year Ended August 31, 2005**

Description of Issue	Year	Principal	Interest
<b>Revenue Bonds</b>			
Cons Univ Rev Bonds, Ser '94	2006	525,000.00	266,610.00
	2007	555,000.00	241,935.00
	2008	585,000.00	215,295.00
	2009	615,000.00	186,630.00
	2010	650,000.00	156,495.00
	2011 - 2015	2,980,000.00	310,795.00
		5,910,000.00	1,377,760.00
Cons Univ Rev Bonds, Ser '96	2006	705,000.00	442,815.00
	2007	745,000.00	410,385.00
	2008	780,000.00	375,370.00
	2009	820,000.00	
	2011	686,000.00	219,765.00
	2001 - 2015	2,009,000.00	379,050.00
		5,900,500.00	1,834,750.00

<u>Description of Issue</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
<b>Revenue Bonds</b>			
Revenue Financing Sys Bonds, Ser '02A	2006	365,000.00	402,593.76
	2007	380,000.00	387,993.76
	2008	400,000.00	372,793.76
	2009	415,000.00	356,793.76
	2010	435,000.00	340,193.76
	2011 - 2015	2,475,000.00	1,421,443.78
	2016 - 2020	3,085,000.00	831,350.00
	2021 - 2025	1,455,000.00	110,000.00
		<u>9,010,000.00</u>	<u>4,223,162.58</u>
Revenue Financing Sys Bonds, Ser '03	2006	585,000.00	1,371,702.50
	2007	605,000.00	1,354,152.50
	2008	620,000.00	1,336,002.50
	2009	640,000.00	1,317,402.50
	2010	660,000.00	1,298,202.50
	2011 - 2015	3,660,000.00	6,122,307.50
	2016 - 2020	4,435,000.00	5,351,343.78
	2021 - 2025	5,495,000.00	4,294,050.00
	2026 - 2030	6,970,000.00	2,814,750.00
	2031 - 2035	6,940,000.00	888,750.00
		<u>30,610,000.00</u>	<u>26,148,663.78</u>
Revenue Financing Sys Bonds, Ser '03A	2006	-	178,737.50
	2007	-	178,737.50
	2008	-	178,737.50
	2009	-	178,737.50
	2010	-	178,737.50
	2011 - 2015	890,000.00	893,687.50
	2016 - 2020	2,380,000.00	198,000.00
		<u>3,270,000.00</u>	<u>1,985,375.00</u>
Revenue Financing Sys Bonds, Ser '03B	2006	35,000.00	294,617.50
	2007	35,000.00	293,567.50
	2008	35,000.00	292,342.50
	2009	35,000.00	290,942.50
	2010	75,000.00	289,455.00
	2011 - 2015	450,000.00	1,388,752.50
	2016 - 2020	710,000.00	1,233,956.26
	2021 - 2025	955,000.00	992,812.50
	2026 - 2030	1,280,000.00	662,665.00
	2031 - 2035	1,340,000.00	213,900.00
		<u>4,950,000.00</u>	<u>5,953,011.26</u>
Less Accretion:		-	-
Total:		<u>\$ 146,235,000.00</u>	<u>\$ 85,846,270.44</u> *

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



**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 2D - Analysis of Funds Available for Debt Service**  
**For the Fiscal Year Ended August 31, 2005**

Description of Issue	Pledged and Other Sources and Related Expenditures for FY 2005			
	Total Pledged and Other Sources	Operating Expenses/ Expenditures & Capital Outlay	Debt Service	
			Principal	Interest *
Cons Univ Rev Bonds, Ser '94 & '96 & Cons Univ Rev Ref Bonds, Ser '97	\$ 92,736,745.18	\$ 25,510,458.40	\$ 2,140,000.00	\$ 874,986.12
Rev Fin Sys Bonds, Ser '97, '99, '01, '02, '02A, '03, '03A & '03B	49,845,158.00	3,800.00	3,480,000.00	6,374,193.98
<b>Total</b>	<u>\$ 142,581,903.18</u>	<u>\$ 25,514,258.40</u>	<u>\$ 5,620,000.00</u>	<u>\$ 7,249,180.10</u>

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





## Unaudited

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 3 - Reconciliation of Cash in State Treasury**  
**For the Fiscal Year Ended August 31, 2005**

<u>Cash in State Treasury</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Current Year Total</u>
Local Revenue Fund 0258	\$17,971,868.12	\$ -	\$17,971,868.12
<b>Total Cash in State Treasury (Stmt of Net Assets)</b>	<b><u>\$17,971,868.12</u></b>	<b><u>\$ -</u></b>	<b><u>\$17,971,868.12</u></b>