

**FINANCIAL REPORT**

**of the**

**UNIVERSITY OF NORTH TEXAS**

**DENTON, TEXAS**

**NORVAL F. POHL, President**

**For the year ended August 31, 2005**

## TABLE OF CONTENTS

Letter of Transmittal.....	1
Organizational Data.....	3
Statements	
Statement of Net Assets .....	4-5
Statement of Revenues, Expenses and Changes in Net Assets .....	6-9
Statement of Cash Flows.....	10-11
Schedules	
1A Schedule of Expenditures of Federal Awards.....	12-25
1B Schedule of State Grant Pass Throughs From/To State Agencies .....	26
2A Miscellaneous Bond Information.....	28
2B Changes in Bonded Indebtedness .....	29
2C Debt Service Requirements .....	30-31
2D Analysis of Funds Available for Debt Service .....	32
2E Defeased Bonds Outstanding.....	33
2F Early Extinguishment and Refunding.....	34
3 Reconciliation of Cash in State Treasury.....	35

November 20, 2005

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

Dear Dr. Pohl:

We are pleased to submit the Annual Financial Report of the University of North Texas for the year ended August 31, 2005, in compliance with TEX. GOV'T CODE ANN §2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with GAAP. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Ginny Anderson at (940) 565-3231. Liz Linder may be contacted at (940) 565-3214 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Phillip C. Diebel  
Vice President for Finance & Business Affairs

# 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
Loans and Contracts	6,076,428.99	4,363,725.78
Other Current Assets	19,208,957.39	16,022,376.58
Total Current Assets	276,443,318.43	200,668,789.97
Non-Current Assets:		
Restricted:		
Cash and Cash Equivalents		
Cash on Hand	-	-
Cash in Bank	-	-
Cash in State Treasury	-	-
Cash Equivalents	-	-
Investments	16,847,058.49	25,145,445.71
Loans and Contracts	1,603,411.84	1,262,784.05
Investments	37,660,173.66	63,320,933.56
Gifts Receivable	1,679,251.32	1,467,509.83
Capital Assets:		
Non-Depreciable		
Land and Land Improvements	37,022,375.13	34,469,548.42
Construction in Progress	28,870,155.59	35,111,476.42
Library Books	22,161,704.10	-
Other Capital Assets	791,891.94	67,267,270.74
Depreciable		
Buildings and Building Improvements	356,062,803.58	335,056,316.41
Less Accumulated Depreciation	(191,290,480.47)	(184,812,570.82)

	<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**  
**For the Fiscal Year Ended August 31, 2005**

	<b>Current Year 2005</b>	<b>Prior Year 2004</b>
<b>OPERATING REVENUES</b>		
Sales of Goods and Services:		
Tuition and Fees - Non-Pledged	\$ 60,372,350.58	\$ 55,221,678.68
Tuition and Fees - Pledged	108,710,376.89	89,110,246.43
Discounts and Allowances	(19,164,002.82)	(18,071,175.34)
Professional Fees - Non-Pledged	-	-
Professional Fees - Pledged	-	-
Discounts and Allowances	-	-
Auxiliary Enterprises - Non-Pledged	1,393,915.32	1,788,410.60
Auxiliary Enterprises - Pledged	31,598,371.37	28,927,451.71
Discounts and Allowances	(102,147.29)	-
Other Sales of Goods and Services - Non-Pledged	17,004,493.16	19,118,076.29
Other Sales of Goods and Services - Pledged	-	-
Discounts and Allowances	-	-
Federal Revenue - Operating	35,594,521.24	30,110,637.89
Federal Pass Through Revenue	1,341,640.98	1,308,714.26
State Grant Revenue	878,145.14	2,196,195.37
State Grant Pass Through Revenue	7,898,973.21	5,865,623.18
Other Grants and Contracts - Operating	1,593,127.27	8,536,096.02
Other Operating Revenues	542,409.02	3,765,503.79
Total Operating Revenues	247,662,174.07	227,877,458.88
<b>OPERATING EXPENSES (1)</b>		
Instruction	130,577,086.91	130,220,855.32
Research	12,653,899.16	14,944,143.63
Public Service	6,435,039.41	5,527,639.86
Academic Support	31,787,483.51	27,784,939.01
Student Services	40,531,958.16	36,359,194.90
Institutional Support	24,032,704.90	24,844,588.17
Operations and Maintenance of Plant	28,672,140.68	23,973,367.11
Scholarships and Fellowships	29,725,021.85	18,162,696.87
Auxiliary Enterprises	30,392,498.58	28,276,072.59
Depreciation	14,941,242.12	10,814,396.33
Total Operating Expenses	349,749,075.28	320,907,893.79
Operating Income (Loss)	(102,086,901.21)	(93,030,434.91)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Legislative Appropriations (GR)	91,895,080.00	91,606,573.00
Additional Appropriations (GR)	22,668,128.06	22,314,117.96
State Grant Pass Through Revenue	-	-
Gifts	7,198,242.91	10,802,364.15
Investment Income	5,474,176.85	4,709,613.60
Loan Premium/Fees on Securities Lending	-	-
Investing Activities Expense	-	-
Interest Expense and Fiscal Charges	(7,290,437.03)	(7,491,577.24)
Borrower Rebates and Agent Fees	-	-
Gain (Loss) on Sale/Disposal of Capital Assets	(309,487.40)	70,059.88
Net Increase (Decrease) in Fair Value of Investments	500,479.30	(647,770.09)
Settlement of Claims	(432,993.57)	(693,661.33)
Other Nonoperating Revenues - Non-Pledged	1,042,383.39	(1,157,015.36)

	<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)	<u>120,736,859.38</u>	<u>119,386,306.10</u>
Income (Loss) before Other Revenues, Expenses, Gains, Losses and Transfers	<u>18,649,958.17</u>	<u>26,355,871.19</u>
<b>OTHER REVENUES, EXPENSES, GAINS, LOSSES AND TRANSFERS</b>		
Capital Contributions	-	-
Capital Appropriations - HEAF (GR)	18,021,033.00	18,021,033.00
Additions to Permanent and Term Endowments	6,248,844.65	57,150.00
Special Items	-	-
Extraordinary Items	-	-
Interagency Transfers Cap Assets - In	-	-
Interagency Transfers Cap Assets - Out	(240,965.78)	(340,804.62)
Transfers-In	538,240.14	3,937,851.00
Transfers-Out	(6,105,687.79)	(8,032,987.62)
Legislative Transfers-In	-	-
Legislative Transfers-Out	(433,812.12)	-
Lapsed Appropriations	(69,867.12)	-
Plant Additions	-	-
Capital Outlays	-	-
Change in Bonds Payable	-	-
Inter-Fund Allocations	-	-
Total Other Revenue, Expenses, Gains/Losses and Transfers	<u>17,957,784.98</u>	<u>13,642,241.76</u>
<b>CHANGE IN NET ASSETS</b>	<u>36,607,743.15</u>	<u>39,998,112.95</u>
Net Assets, Beginning	318,926,565.70	278,941,032.37
Restatements	(31,306,561.65)	(12,579.62)
Net Assets, Beginning, as Restated	<u>287,620,004.05</u>	<u>278,928,452.75</u>
<b>NET ASSETS, ENDING</b>	<u>\$ 324,227,747.20</u>	<u>\$ 318,926,565.70</u>

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



**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**

<b>Institutional Support</b>	<b>Operation and Maintenance of Plant</b>	<b>Scholarships and Fellowships</b>	<b>Auxiliary Enterprises</b>	<b>Depreciation</b>	<b>Total Expenditures</b>
\$ 818,060.85	\$ 445,304.96	\$ -	\$ 33,569.30	\$ -	\$ 1,130,893.88
9,716,587.61	7,562,077.29	252,874.61	13,127,618.76	-	177,320,961.19
5,914,339.59	1,910,864.17	44,298.20	3,535,480.35	-	42,546,389.15
851,162.64	2,440,836.70	24,683.00	235,254.46	-	7,423,846.49
-	-	-	-	-	165,908.41
-	-	-	-	-	-
374,828.62	33,462.57	5,358.64	74,679.09	-	5,306,675.54
3,245,725.34	2,435,616.95	4,908.12	5,779,343.45	-	28,739,348.90
(554,457.82)	6,894,303.35	-	4,296,673.40	-	12,769,154.42
1,801,233.34	5,730,353.51	107.74	1,560,466.16	-	9,444,345.69
606,097.21	81,140.63	512.25	427,871.66	-	5,190,302.14
719,973.32	7,025.05	4,234.58	375,840.67	-	2,881,088.51
-	-	-	-	14,941,242.12	14,941,242.12
590,627.71	-	-	180,369.77	-	814,551.72
2,598.19	-	-	-	-	2,598.19
-	-	29,359,796.96	-	-	30,674,216.07
-	-	-	-	-	-
(54,071.70)	1,131,155.50	28,247.75	765,331.51	-	10,397,552.86
<u>\$ 24,032,704.90</u>	<u>\$ 28,672,140.68</u>	<u>\$ 29,725,021.85</u>	<u>\$ 30,392,498.58</u>	<u>\$ 14,941,242.12</u>	<u>\$ 349,749,075.28</u>

## Unaudited

### UNIVERSITY OF NORTH TEXAS (752)

#### Statement of Cash Flows

For the Fiscal Year Ended August 31, 2005

	Current Year 2005	Prior Year 2004
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Proceeds from Tuition and Fees	\$ 159,864,170.09	\$ 152,237,514.88
Proceeds Received from Customers	18,559,213.40	52,238,487.48
Proceeds from Sponsored Projects	59,765,439.45	47,042,909.79
Proceeds from Loan Programs	9,176,354.15	9,543,084.87
Proceeds from Auxiliaries	32,001,498.67	30,645,821.20
Proceeds from Other Revenues	-	(156.38)
Payments to Suppliers for Goods and Services	(94,869,061.61)	(84,103,865.47)
Payments to Employees for Salaries and Benefits	(209,494,163.82)	(205,514,332.16)
Payments for Loans Provided	(10,687,276.13)	(8,513,215.82)
Payments for Other Expenses	(28,423,710.38)	(39,953,766.31)
Net Cash Provided by Operating Activities	<u>(64,107,536.18)</u>	<u>(46,377,517.92)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Proceeds from State Appropriations	116,795,100.44	102,799,191.22
Proceeds from Debt Issuance	-	-
Proceeds from Legislative Transfers	-	-
Proceeds from Gifts	7,518,749.76	9,333,524.44
Proceeds from Endowments	6,248,844.65	57,150.00
Proceeds of Transfers from Other Agencies	438,343.00	-
Proceeds of Transfers from Other Components	-	3,827,851.00
Proceeds from Other Revenues	1,042,383.39	(1,157,015.36)
Proceeds from Contributed Capital	-	42,002.00
Payments of Principal on Debt Issuance	-	-
Payments of Interest	-	-
Payments of Other Costs of Debt Issuance	-	-
Payments for Transfers to Other Agencies	(2,177,983.94)	(1,134,860.30)
Payments for Transfers to Other Components	(6,259,733.41)	(4,958,538.82)
Payments for Other Uses	(6,784,417.43)	(29,569,066.08)
Net Cash Provided by Noncapital Financing Activities	<u>116,821,286.46</u>	<u>79,240,238.10</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from State Appropriations - HEAF	15,362,841.88	18,021,033.00
Proceeds from Disposal of Capital Assets	-	70,059.88
Proceeds from Debt Issuance	-	8,491,417.71
Proceeds from Capital Contributions	-	-
Proceeds of Transfers from Other Components - Commercial Paper	7,316,329.88	-
Payments for Additions to Fixed Assets	(29,314,391.13)	(65,363,840.53)
Payments of Principal on Debt Issuance	(5,672,276.91)	(8,370,634.16)
Payments of Interest on Debt Issuance	(7,349,008.93)	(7,461,557.88)
Payments of Other Costs of Debt Issuance	(7,460.92)	(180,882.56)
Payments for Transfers to Other Components - Commercial Paper	-	-
Payments for Transfers to Other Components - HEAF	-	(1,829,588.50)
Payments for Disposal of Capital Assets	(309,487.40)	-
Net Cash Provided From Capital & Related Financing Activities	<u>(19,973,453.53)</u>	<u>(56,623,993.04)</u>

	<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	PASS THROUGH FROM		
			AGY/ UNIV #	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 Housing &amp; Urban Development</b>					
<u>Direct Programs:</u>					
Community Outreach Partnership Center Program	14.511			0.00	0.00
<b>Totals-Dept of Housing &amp; Urban Development</b>				<b>0.00</b>	<b>0.00</b>
<b>US Department of Justice</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G72058		0.00	11,319.57
<u>Direct Programs:</u>					
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560			0.00	0.00
Pass-Through From: Governor-Fiscal			300	4690.19	0.00
Community Prosecution and Project Safe Neighborhoods	16.609			0.00	0.00
<u>Pass-Through To:</u>					
Community Prosecution and Project Safe Neighborhoods	16.609	G72304		0.00	206,155.19
Pass-Through To: Public Safety, Department of	16.609			0.00	0.00
<b>Totals-US Department of Justice</b>				<b>4,690.19</b>	<b>217,474.76</b>
<b>US Department of Labor</b>					
<u>Direct Programs:</u>					
WIA Incentive Grants_Section 503 Grants to States	17.267		781	0.00	0.00
Pass-Through From: Coordinating Board, Texas Higher Education	17.267		781	35,000.00	0.00
<b>Totals-US Department of Labor</b>				<b>35,000.00</b>	<b>0.00</b>
<b>National Aeronautics and Space Administration</b>					
Dev of Math Curriculum Materials for use in 3D Mars Environment	43.000	G72049		0.00	17,487.72
<b>Totals-National Aeronautics and Space Administration</b>				<b>0.00</b>	<b>17,487.72</b>
<b>National Foundation on the Arts &amp; Humanities</b>					
Promotion of the Arts--Grants to Organizations and Individuals	45.024	G72196		0.00	7,461.69
Promotion of the Arts--Partnership Agreements	45.025	G72034		0.00	2,323.12
Promotion of the Humanities--Federal/State Partnership	45.129	G72054		0.00	5,140.35
Museum for American Grants	45.301	G72221		0.00	9,273.95
<u>Direct Programs:</u>					
Promotion of the Arts--Grants to Organizations and Individuals	45.024			0.00	0.00
National Leadership Grants	45.312			0.00	0.00
Librarians for the 21st Century	45.313			0.00	0.00
Librarians for the 21st Century	45.313			0.00	0.00
Pass-Through To: University of Texas at El Paso	45.313			0.00	0.00
<b>Totals-National Foundation on the Arts &amp; Humanities</b>				<b>0.00</b>	<b>24,199.11</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/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	IDENTIFYING NUMBER	PASS THROUGH FROM		
			AGY/ UNIV #	AGENCIES OR UNIV AMOUNT	NON-STATE ENTITIES AMOUNT
			\$	\$	
<b>National Science Foundation</b>					
Education and Human Resources	47.076	G72002		0.00	(0.28)
<u>Direct Programs:</u>					
Engineering Grants	47.041			0.00	0.00
Mathematical and Physical Sciences	47.049			0.00	0.00
<b>Totals-National Science Foundation</b>				<b>0.00</b>	<b>(0.28)</b>
<b>Environmental Protection Agency</b>					
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	G72060		0.00	5,989.38
Protection of Children and Older Adults (Elderly) from Environmental Health Risks	66.609	G72101		0.00	15,492.92
<u>Direct Programs:</u>					
Performance Partnership Grants	66.605			0.00	0.00
Pass-Through From: Texas Commission on Environmental Quality	66.605		582	12,612.00	0.00
<b>Totals-Environmental Protection Agency</b>				<b>12,612.00</b>	<b>21,482.30</b>
<b>Federal Agency 8</b>					
Peace Corps Recruiter	08.000	G72305		0.00	0.00
<b>Totals-Federal Agency 8</b>				<b>0.00</b>	<b>0.00</b>
<b>US Department of Energy</b>					
Renewable Energy Research and Development	81.087	G72030		0.00	1,916.62
<u>Direct Programs:</u>					
Office of Science Financial Assistance Program	81.049			0.00	0.00
<b>Totals-US Department of Energy</b>				<b>0.00</b>	<b>1,916.62</b>
<b>Department of Education</b>					
Regional Technology Assistance Consortia for the South Central R	84.000	G72027		0.00	52,507.83
Texas Nurse Friendly Program for Rural and Small Hospitals	84.000	G72075		0.00	9,747.22
Agency Contract G72181	84.000	G72181		0.00	26,278.54
Agency Contract G72226	84.000	G72226		0.00	16,263.36
Vocational Education--Basic Grants to States	84.048	G72043		0.00	357,720.87
Rehabilitation Long-Term Training	84.129	G72024		0.00	(8.21)
Rehabilitation Long-Term Training	84.129	G72037		0.00	9,401.81
Star Schools	84.203	G72051		0.00	73,887.57
Fund for the Improvement of Education	84.215	G72145		0.00	201,091.08
Special Education--Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	G72057		0.00	2,014.77
Preparing Tomorrow's Teachers to Use Technology	84.342	G72035		0.00	1,115.60
Preparing Tomorrow's Teachers to Use Technology	84.342	G72201		0.00	284,800.46
Improving Teacher Quality State Grants	84.367	G72020		0.00	16,714.83
Improving Teacher Quality State Grants	84.367	G72104		0.00	10,714.45
National Writing Project	84.928	G72200		0.00	30,074.40
<u>Direct Programs:</u>					
Undergraduate International Studies and Foreign Language Program	84.016			0.00	0.00
Higher Education--Institutional Aid	84.031			0.00	0.00
Vocational Education--Basic Grants to States	84.048			0.00	0.00
Pass-Through From: Education Agency, Texas	84.048		701	286,344.94	0.00
Fund for the Improvement of Postsecondary Education	84.116			0.00	0.00
Pass-Through From: University of Texas at El Paso	84.116			0.00	0.00
Rehabilitation Long-Term Training	84.129			0.00	0.00
Business and International Education Projects	84.153			0.00	0.00
Bilingual Education-Professional Development	84.195			0.00	0.00
Fund for the Improvement of Education	84.215			0.00	0.00
Rehabilitation Training--Continuing Education	84.264			0.00	0.00
Special Education--Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325			0.00	0.00
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334			0.00	0.00
Preparing Tomorrow's Teachers to Use Technology	84.342			0.00	0.00
Mathematics and Science Partnerships	84.366			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	(0.28)		0.00	0.00	(0.28)	(0.28)
30,187.69	30,187.69		0.00	0.00	30,187.69	30,187.69
15,000.00	15,000.00		0.00	0.00	15,000.00	15,000.00
45,187.69	45,187.41		0.00	0.00	45,187.41	45,187.41
0.00	5,989.38		0.00	0.00	5,989.38	5,989.38
0.00	15,492.92		0.00	0.00	15,492.92	15,492.92
(8,819.29)	3,792.71		0.00	0.00	3,792.71	3,792.71
0.00	0.00		0.00	0.00	0.00	0.00
(8,819.29)	25,275.01		0.00	0.00	25,275.01	25,275.01
2,519.74	2,519.74		0.00	0.00	2,519.74	2,519.74
2,519.74	2,519.74		0.00	0.00	2,519.74	2,519.74
0.00	1,916.62		0.00	0.00	1,916.62	1,916.62
8,000.00	8,000.00		0.00	0.00	8,000.00	8,000.00
8,000.00	9,916.62		0.00	0.00	9,916.62	9,916.62
0.00	52,507.83		0.00	0.00	52,507.83	52,507.83
0.00	9,747.22		0.00	0.00	9,747.22	9,747.22
0.00	26,278.54		0.00	0.00	26,278.54	26,278.54
0.00	16,263.36		0.00	0.00	16,263.36	16,263.36
0.00	357,720.87		0.00	0.00	357,720.87	357,720.87
0.00	(8.21)		0.00	0.00	(8.21)	(8.21)
0.00	9,401.81		0.00	0.00	9,401.81	9,401.81
0.00	73,887.57		0.00	0.00	73,887.57	73,887.57
0.00	201,091.08		0.00	0.00	201,091.08	201,091.08
0.00	2,014.77		0.00	0.00	2,014.77	2,014.77
0.00	1,115.60		0.00	0.00	1,115.60	1,115.60
0.00	284,800.46		0.00	0.00	284,800.46	284,800.46
0.00	16,714.83		0.00	0.00	16,714.83	16,714.83
0.00	10,714.45		0.00	0.00	10,714.45	10,714.45
0.00	30,074.40		0.00	0.00	30,074.40	30,074.40
79,035.97	79,035.97		0.00	0.00	79,035.97	79,035.97
739.76	739.76		0.00	0.00	739.76	739.76
1,221.16	287,566.10		0.00	0.00	287,566.10	287,566.10
0.00	0.00		0.00	0.00	0.00	0.00
221,956.34	221,956.34		0.00	0.00	195,406.53	221,956.34
0.00	0.00	724	26,549.81	0.00	0.00	0.00
458,411.67	458,411.67		0.00	0.00	458,411.67	458,411.67
61,015.65	61,015.65		0.00	0.00	61,015.65	61,015.65
237,280.96	237,280.96		0.00	0.00	237,280.96	237,280.96
51,324.41	51,324.41		0.00	0.00	51,324.41	51,324.41
542,816.62	542,816.62		0.00	0.00	542,816.62	542,816.62
625,479.20	625,479.20		0.00	0.00	625,479.20	625,479.20
937,234.33	937,234.33		0.00	0.00	937,234.33	937,234.33
(75.19)	(75.19)		0.00	0.00	(75.19)	(75.19)
(14,201.06)	43,651.28		0.00	0.00	43,651.28	43,651.28



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		721	57,852.34	0.00
	84.366			0.00	0.00
Pass-Through From: Coordinating Board, Texas Higher Education Improving Teacher Quality State Grants	84.366		781	454,295.20	0.00
	84.367			0.00	0.00
Pass-Through From: Coordinating Board, Texas Higher Education	84.116		781	232,499.46	0.00
<b>Totals-US Department of Education</b>				<u>1,030,991.94</u>	<u>1,092,324.58</u>
<b>Federal Agency 90</b>					
<u>Direct Programs:</u>					
Help American Vote College Pollworker Program	90.400			0.00	0.00
<b>Totals-Federal Agency 90</b>				<u>0.00</u>	<u>0.00</u>
<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		723	63,505.73	0.00
	93.359			0.00	0.00
Pass-Through From: University of Texas Medical Branch-Galveston Cancer Treatment Research	93.107		723	21,985.06	0.00
	93.395			0.00	0.00
Foster Care--Title IV-E	93.658			0.00	0.00
Pass-Through From: Department of Family and Protective Services	93.590		530	121,272.33	0.00
<u>Pass-Through From:</u> COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590			0.00	0.00
Pass-Through From: Department of Family and Protective Services			530	669.59	0.00
<b>Totals-US Department of Health and Human Services</b>				<u>207,432.71</u>	<u>257,041.26</u>
<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>				<u>0.00</u>	<u>280,042.74</u>
<b>Child Nutrition Cluster</b>					
<b>US Department of Agriculture</b>					
Summer Food Service Program for Children	10.559	G72059		0.00	16,832.23
<b>Totals-US Department of Agriculture</b>				<u>0.00</u>	<u>16,832.23</u>
<b>Research and Development Cluster</b>					
<b>US Department of Agriculture</b>					
<u>Direct Programs:</u>					
Grants for Agricultural Research--Competitive Research Grants	10.206			0.00	0.00
<b>Totals-US Department of Agriculture</b>				<u>0.00</u>	<u>0.00</u>
<b>US Department of Commerce</b>					
Advanced Technology Program	11.612	G72248		0.00	(22.86)
<u>Direct Programs:</u>					
Measurement and Engineering Research and Standards	11.609			0.00	0.00
<b>Totals-US Department of Commerce</b>				<u>0.00</u>	<u>(22.86)</u>

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)
2,686,377.60	2,918,958.95		4,794.58	0.00	2,914,164.37	2,918,958.95
18,100.80	18,100.80		0.00	0.00	18,100.80	18,100.80
18,100.80	18,100.80		0.00	0.00	18,100.80	18,100.80
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
17,770.03	21,883.84		0.00	0.00	21,883.84	21,883.84
0.00	0.02		0.00	0.00	0.02	0.02
0.00	0.02		0.00	0.00	0.02	0.02
42,829.72	42,829.72		0.00	0.00	42,829.72	42,829.72
42,829.72	42,829.72		0.00	0.00	42,829.72	42,829.72
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
13,589.73	13,589.73		0.00	0.00	13,589.73	13,589.73
79,700.33	87,508.54		0.00	0.00	87,508.54	87,508.54
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
82,237.37	82,237.37		0.00	0.00	82,237.37	82,237.37
112,214.65	215,199.16		0.00	0.00	215,199.16	215,199.16
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	G72419		0.00	0.00
<b>Totals-National Science Foundation</b>				<b>0.00</b>	<b>319,558.79</b>
<b>Environmental Protection Agency</b>					
<u>Direct Programs:</u>					
Office of Research and Development Consolidated Research/Training	66.511			0.00	0.00
Surveys, Studies, Investigations and Special Purpose Grants	66.606			0.00	0.00
<b>Totals-Environmental Protection Agency</b>				<b>0.00</b>	<b>0.00</b>
<b>US Department of Energy</b>					
Quantitative Modeling of Living Neuronal Networks In Vitro	81.000	G72103		0.00	105,826.34
<u>Direct Programs:</u>					
State Energy Program	81.041			0.00	0.00
Office of Science Financial Assistance Program	81.049			0.00	0.00
<b>Totals US Department of Energy</b>				<b>0.00</b>	<b>105,826.34</b>
<b>US Department of Education</b>					
Southwest Educational Development	84.000	G72203		0.00	165,852.03
Vocational Education--Basic Grants to States	84.048	G72018		0.00	0.01
National Institute on Disability and Rehabilitation Research	84.133	G72108		0.00	1,545.79
Star Schools	84.203	G72004		0.00	20,552.50
Fund for the Improvement of Education	84.215	G72041		0.00	9,627.09
Technology Innovation Challenge Grants	84.303	G72025		0.00	(71,501.04)
Preparing Tomorrows Teachers to Use Technology	84.342	G72246		0.00	19.06
<u>Direct Programs:</u>					
TRIO--Talent Search	84.044			0.00	0.00
Fund for the Improvement of Postsecondary Education	84.116			0.00	0.00
Rehabilitation Long-Term Training	84.129			0.00	0.00
Business and International Education Projects	84.153			0.00	0.00
TRIO--McNair Post-Baccalaureate Achievement	84.217			0.00	0.00
Preparing Tomorrows Teachers to Use Technology	84.342			0.00	0.00
Pass-Through From: University of Texas at San Antonio	84.000		743	2,846.59	0.00
<u>Pass-Through From:</u>					
Improving Teacher Quality State Grants	84.367			0.00	0.00
Pass-Through From: Coordinating Board, Texas Higher Education	84.367		781	48067.55	0.00
<u>Pass-Through To:</u>					
Capacity Building for Traditionally Underserved Populations	84.315	G72000		0.00	4,831.76
Pass-Through To: University of Texas-Pan American	84.315			0.00	0.00
<b>Totals-US Department of Education</b>				<b>50,914.14</b>	<b>130,927.20</b>
<b>US Department of Health and Human Services</b>					
Intra/Inter Atomic Model Computions for XPS	93.000	G72141		0.00	574.92
Rural Health Research Centers	93.155	G72042		0.00	19,762.85
Mental Health Research Grants	93.242	G72036		0.00	160,379.60
Community Services Block Grant--Discretionary Awards	93.570	G72140		0.00	(9,347.50)
<u>Direct Programs:</u>					
Research and Training in Complementary and Alternative Medicine	93.213			0.00	0.00
Clinical Research	93.333			0.00	0.00
Pass-Through To: University of North Texas Health Science Center at Fort Worth	93.333			0.00	0.00
Lung Diseases Research	93.838			0.00	0.00
Arthritis, Musculoskeletal and Skin Diseases Research	93.846			0.00	0.00
Extramural Research Programs in the Neurosciences and Neurologic	93.853			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		
\$	\$		\$	\$	\$	\$
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>

**Note 3: Student Loans Processed & Administrative Costs Recovered**

Federal Grantor/ CFDA Number/ Program Name	New Loans Processed	Admin Costs Recovered	Processed & Admin Costs Recovered	Ending Balance of Previous Year's Loans
Department of Education				
84.032 Federal Family Education Loans	\$ 116,389,538.76	\$ -	\$ 116,389,538.76	\$ -
84.038 Federal Perkins Loan Program	334,790.00	-	334,790.00	1,860,611.81
<i>Total Dept of Education</i>	<u>\$ 116,724,328.76</u>	<u>\$ -</u>	<u>\$ 116,724,328.76</u>	<u>\$ 1,860,611.81</u>

General ledger reporting, billing and receiving, and some aspects of collections of the Perkins Loan program are outsourced to Campus Partners. Promissory note generation, final collection efforts, forbearance and deferment decisions are performed by UNT Financial Aid.

Note 4: Petroleum Violation Escrow (PVE) Funds  
N/A

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 Publications 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 Funds  
N/A (Agency 320 only)

Note 7: Rebates from the Special Supplemental Food Program for Women, Infant and Children (WIC)  
N/A (Agency 501 only)

Note 8: Federal Deferred Revenue  
The University of North Texas does not report any Federal Deferred Revenue.

## 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)	

**THIS PAGE LEFT BLANK INTENTIONALLY**

**Unaudited**

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

<u>Description of Issue</u>	<u>Bonds Issued to Date</u>	<u>Range of Interest Rates</u>	<u>Scheduled Maturities</u>		<u>First Call Date</u>
			<u>First Year</u>	<u>Last Year</u>	
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	4.30% - 7.30%	1996	2015	04/15/06
Cons Univ Rev Ref Bonds, Ser '97	8,230,000.00	3.70% - 4.85%	1998	2005	-
Revenue Financing Sys Bonds, Ser '97	4,380,000.00	4.50% - 6.00%	1998	2007	04/15/03
Revenue Financing Sys Bonds, Ser '99	23,040,000.00	4.25% - 5.40%	1999	2019	04/15/09
Revenue Financing Sys Bonds, Ser '01	33,860,000.00	4.00% - 5.50%	2002	2024	04/15/12
Revenue Financing Sys Bonds, Ser '02	36,340,000.00	2.00% - 5.00%	2003	2022	04/15/12
Revenue Financing Sys Bonds, Ser '02A	9,500,000.00	4.00% - 5.00%	2004	2022	04/15/12
Revenue Financing Sys Bonds, Ser '03	31,180,000.00	3.00% - 5.00%	2005	2034	04/15/13
Revenue Financing Sys Bonds, Ser '03A	3,270,000.00	5.375% - 5.500%	2003	2017	04/15/13
Revenue Financing Sys Bonds, Ser '03B	4,980,000.00	2.50% - 6.20%	2003	2034	04/15/13
Total	<u>\$ 179,780,000.00</u>				

**Unaudited**

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 2B - Changes in Bonded Indebtedness**  
**For the Fiscal Year Ended August 31, 2005**

<u>Description of Issue</u>	<u>Bonds Outstanding 09/01/04</u>	<u>Bonds Issued</u>	<u>Bonds Matured or Retired</u>	<u>Bonds Refunded or Extinguished</u>	<u>Bonds Outstanding 08/31/05</u>	<u>Amounts Due Within One Year</u>
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	-	-	-
Revenue Financing Sys Bonds, Ser '97	1,525,000.00	-	485,000.00	-	1,040,000.00	510,000.00
Revenue Financing Sys Bonds, Ser '99	17,965,000.00	-	310,000.00	-	17,655,000.00	890,000.00
Revenue Financing Sys Bonds, Ser '01	33,160,000.00	-	425,000.00	-	32,735,000.00	575,000.00
Revenue Financing Sys Bonds, Ser '02	33,360,000.00	-	1,310,000.00	-	32,050,000.00	1,360,000.00
Revenue Financing Sys Bonds, Ser '02A	9,360,000.00	-	350,000.00	-	9,010,000.00	365,000.00
Revenue Financing Sys Bonds, Ser '03	31,180,000.00	-	570,000.00	-	30,610,000.00	585,000.00
Revenue Financing Sys Bonds, Ser '03A	3,270,000.00	-	-	-	3,270,000.00	-
Revenue Financing Sys Bonds, Ser '03B	4,980,000.00	-	30,000.00	-	4,950,000.00	35,000.00
<b>Total</b>	<u>\$ 151,855,000.00</u>	<u>\$ -</u>	<u>\$ 5,620,000.00</u>	<u>\$ -</u>	<u>\$ 146,235,000.00</u>	<u>\$ 5,550,000.00</u>

\*

**Footnotes:**

\* Bond premiums, discounts and issuance costs were not individually greater than 10% of the par value of the bond issue ; therefore, they are not capitalized and amortized over the life of the bonds. They were expensed at the time of the bond issue.

Bonds Payable per Statement of Net Assets

\$ 146,235,000.00

**Unaudited**

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

<u>Description of Issue</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
<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
			<u>5,910,000.00</u>
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	337,930.00
	2010	865,000.00	297,750.00
	2011 - 2015	5,090,000.00	790,500.00
			<u>9,005,000.00</u>
Revenue Financing Sys Bonds, Ser '97	2006	510,000.00	48,625.00
	2007	530,000.00	24,910.00
		<u>1,040,000.00</u>	<u>73,535.00</u>
Revenue Financing Sys Bonds, Ser '99	2006	890,000.00	928,175.02
	2007	930,000.00	885,900.02
	2008	980,000.00	839,400.02
	2009	1,030,000.00	790,400.02
	2010	1,080,000.00	736,325.02
	2011 - 2015	6,340,000.00	2,752,318.84
	2016 - 2020	6,405,000.00	872,662.50
		<u>17,655,000.00</u>	<u>7,805,181.44</u>
Revenue Financing Sys Bonds, Ser '01	2006	575,000.00	1,688,525.00
	2007	740,000.00	1,665,525.00
	2008	920,000.00	1,635,925.00
	2009	1,030,000.00	1,589,925.00
	2010	1,155,000.00	1,538,425.00
	2011 - 2015	7,675,000.00	6,670,925.00
	2016 - 2020	10,295,000.00	4,288,300.00
	2021 - 2025	10,345,000.00	1,324,750.00
		<u>32,735,000.00</u>	<u>20,402,300.00</u>
Revenue Financing Sys Bonds, Ser '02	2006	1,360,000.00	1,419,475.00
	2007	1,400,000.00	1,378,675.00
	2008	1,445,000.00	1,336,675.00
	2009	1,490,000.00	1,287,906.26
	2010	1,545,000.00	1,235,756.26
	2011 - 2015	8,685,000.00	5,221,775.06
	2016 - 2020	10,950,000.00	2,951,018.80
	2021 - 2025	5,175,000.00	391,250.00
	<u>32,050,000.00</u>	<u>15,222,531.38</u>	

<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><u>\$17,971,868.12</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$17,971,868.12</u></u></b>