

FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

NORVAL F. POHL, President

For the year ended August 31, 2004

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November 20, 2004

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, 2004, 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) 565-4081 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Phillip C. Diebel
Vice President for Finance & Business Affairs

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UNIVERSITY OF NORTH TEXAS

ORGANIZATIONAL DATA

August 31, 2004

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, 2004

	Current Year	Prior Year
	2004	2003
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash on Hand	\$ 90,701.00	\$ 81,801.00
Cash in Bank	(869,060.92)	(6,289,223.45)
Reimbursement Due From Treasury	765,023.04	652,940.46
Cash in State Treasury	13,825,205.15	12,237,994.85
Cash Equivalents	80,754,147.81	96,141,840.63
Short Term Investments	2,747,922.98	2,228,854.69
Restricted:		
Cash and Cash Equivalents		
Cash on Hand	13,615.00	7,334.73
Cash in Bank	(9,829.46)	(1,964,929.12)
Cash in State Treasury	-	-
Cash Equivalents	17,448,494.56	37,995,715.49
Short Term Investments	593,329.15	807,154.06
Legislative Appropriations	24,083,580.55	12,985,679.05
Receivables from:		
Federal	7,006,946.12	4,560,922.39
Other Intergovernmental	907,882.86	1,833,896.91
Interest and Dividends	713,718.77	1,058,635.17
Accounts Receivable	21,642,528.05	28,719,851.56
Gifts Receivable	802,787.84	584,083.16
Other Receivables	122,817.42	1,116,264.79
Due From Other Agencies	262,726.88	740,193.58
Due From Other Components	6,488,101.53	1,610,734.25
Consumable Inventories	1,957,081.26	2,675,605.31
Merchandise Inventories	934,968.02	418,746.72
Loans and Contracts	4,363,725.78	1,779,916.16
Other Current Assets	16,022,376.58	2,864,661.48
Total Current Assets	200,668,789.97	202,848,673.87
Non-Current Assets:		
Restricted:		
Cash and Cash Equivalents		
Cash on Hand	-	-
Cash in Bank	-	-
Cash in State Treasury	-	-
Cash Equivalents	-	834,637.48
Investments	25,145,445.71	32,892,850.99
Loans and Contracts	1,262,784.05	1,297,741.67
Investments	63,320,933.56	47,768,381.16
Gift Receivables	1,467,509.83	217,374.80
Capital Assets:		
Non-Depreciable		
Land and Land Improvements	34,469,548.42	32,212,971.42
Construction in Progress	35,111,476.42	17,902,903.95
Other Capital Assets	67,267,270.74	61,723,629.74
Depreciable		
Buildings and Building Improvements	335,056,316.41	294,674,208.13
Less Accumulated Depreciation	(184,812,570.82)	(180,243,758.22)
Infrastructure	7,789,073.21	7,789,073.21
Less Accumulated Depreciation	(6,718,973.43)	(6,356,957.91)

	Current Year	Prior Year
	2004	2003
Facilities and Other Improvement	9,055,606.51	8,654,435.51
Less Accumulated Depreciation	(6,337,899.10)	(6,133,378.96)
Furniture and Equipment	58,958,497.36	55,386,955.00
Less Accumulated Depreciation	(41,136,414.41)	(37,191,218.58)
Vehicles, Boats and Aircraft	5,811,818.60	4,621,449.72
Less Accumulated Depreciation	(2,785,630.28)	(2,358,187.76)
Other Capital Assets	25,913.50	35,913.50
Less Accumulated Depreciation	(5,868.44)	(5,313.36)
Other Non-current Assets	338,279.96	385,988.80
Total Non-Current Assets	403,283,117.80	334,109,700.29
Total Assets	603,951,907.77	536,958,374.16
LIABILITIES		
Current Liabilities		
Payables From:		
Accounts Payable	16,751,295.91	4,546,967.84
Payroll Payable	17,797,623.93	13,706,234.05
Other Payables	1,778,888.12	1,329,978.18
Due to Other Funds	-	-
Due to Other Agencies	1,087,555.67	1,019,369.62
Due to Other Components	5,244,716.16	2,003,953.90
Deferred Revenues	75,596,543.86	40,045,622.92
Notes and Loans Payable	-	-
Revenue Bonds Payable	5,620,000.00	6,605,000.00
Employees Compensable Leave	606,246.27	299,918.43
Capital Lease Obligations	52,276.91	60,634.16
Liabilities Paid from Restricted Assets	-	-
Funds Held for Others	5,999,520.89	35,102,092.19
Other Current Liabilities	2,750,386.09	2,713,376.89
Total Current Liabilities	133,285,053.81	107,433,148.18
Non-Current Liabilities		
Notes and Loans Payable	-	-
Revenue Bonds Payable	146,235,000.00	145,310,000.00
Employee's Compensable Leave	5,492,046.15	5,208,674.59
Capital Lease Obligations	13,242.11	65,519.02
Funds Held for Others	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	151,740,288.26	150,584,193.61
Total Liabilities	285,025,342.07	258,017,341.79
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	159,827,645.67	156,433,058.76
Restricted for:		
Debt Retirement	2,365,294.65	4,134,024.59
Capital Projects	-	2,111,974.07
Employee Benefits	-	-
Funds Held as Permanent Investments		
Non-Expendable	13,224,598.70	5,242,718.56
Expendable	-	2,289,722.91
Other Restricted	3,079,847.73	20,201,841.56
Unrestricted	140,429,178.95	88,527,691.92
Total Net Assets	318,926,565.70	278,941,032.37
Total Liabilities and Net Assets	\$ 603,951,907.77	\$ 536,958,374.16

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Statement of Revenues, Expenses, and
Changes in Net Assets
For the Fiscal Year Ended August 31, 2004

	Current Year 2004	Prior Year 2003
OPERATING REVENUES		
Sales of Goods and Services:		
Tuition and Fees - Non-Pledged	\$ 20,430,366.35	\$ 47,149,919.34
Tuition and Fees - Pledged	87,106,646.08	71,154,585.06
Discounts and Allowances	(18,071,175.34)	(14,753,240.86)
Professional Fees - Non-Pledged	-	-
Professional Fees - Pledged	-	-
Discounts and Allowances	-	-
Auxiliary Enterprises - Non-Pledged	1,788,410.60	1,631,612.82
Auxiliary Enterprises - Pledged	28,927,451.71	25,528,837.70
Discounts and Allowances	-	(180,028.18)
Other Sales of Goods and Services - Non-Pledged	55,912,988.97	10,499,539.05
Other Sales of Goods and Services - Pledged	-	-
Discounts and Allowances	-	-
Federal Revenue - Operating	30,110,637.89	28,550,116.56
Federal Pass Through Revenue	1,308,714.26	1,462,185.34
State Grant Revenue	2,196,195.37	1,506,929.74
State Grant Pass Through Revenue	5,865,623.18	9,524,544.16
Other Grants and Contracts - Operating	8,536,096.02	4,129,201.41
Other Operating Revenues	3,765,503.79	304,844.85
Total Operating Revenues	227,877,458.88	186,509,046.99
OPERATING EXPENSES (1)		
Instruction	130,220,855.32	128,927,224.83
Research	14,944,143.63	14,746,176.71
Public Service	5,527,639.86	6,039,402.64
Academic Support	27,784,939.01	29,638,917.16
Student Services	36,359,194.90	29,860,545.10
Institutional Support	24,844,588.17	26,034,284.50
Operations and Maintenance of Plant	23,973,367.11	20,954,576.37
Scholarships and Fellowships	18,162,696.87	23,394,344.37
Auxiliary Enterprises	28,276,072.59	27,135,232.30
Depreciation	10,814,396.33	9,387,146.64
Total Operating Expenses	320,907,893.79	316,117,850.62
Operating Income (Loss)	(93,030,434.91)	(129,608,803.63)
NONOPERATING REVENUES (EXPENSES)		
Legislative Appropriations (GR)	91,606,573.00	89,266,884.00
Additional Appropriations (GR)	22,314,117.96	23,312,281.78
State Grant Pass Through Revenue	-	-
Gifts	10,802,364.15	4,202,660.12
Investment Income	4,709,613.60	6,228,744.32
Loan Premium/Fees on Securities Lending	-	-
Investing Activities Expense	-	-
Interest Expense and Fiscal Charges	(7,491,577.24)	(6,268,151.94)
Borrower Rebates and Agent Fees	-	-
Gain (Loss) on Sale/Disposal of Capital Assets	70,059.88	(27,301.60)
Net Increase (Decrease) in Fair Value of Investments	(647,770.09)	(791,863.40)
Settlement of Claims	(693,661.33)	-

	Current Year 2004	Prior Year 2003
Other Nonoperating Revenues - Non-Pledged	(1,157,015.36)	1,146,725.04
Other Nonoperating Revenues - Pledged	42,002.00	84,004.00
Other Nonoperating (Expenses)	(168,400.47)	(623,845.92)
Total Nonoperating Revenues (Expenses)	<u>119,386,306.10</u>	<u>116,530,136.40</u>
 Income (Loss) before Other Revenues, Expenses, Gains, Losses and Transfers	 <u>26,355,871.19</u>	 <u>(13,078,667.23)</u>
OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS		
Capital Contributions	-	651,874.36
Capital Appropriations - HEAF (GR)	18,021,033.00	18,021,033.00
Additions to Permanent and Term Endowments	57,150.00	656,789.00
Special Items	-	-
Extraordinary Items	-	-
Interagency Transfer Cap Assets -Increase	-	
Interagency Transfer Cap Assets -Decrease	(340,804.62)	
Transfers-In	3,937,851.00	2,364,293.00
Transfers-Out	(8,032,987.62)	(4,502,645.68)
Legislative Transfers-In	-	371,282.57
Legislative Transfers-Out	-	-
Total Other Revenue, Expenses, Gain/Losses and Transfers	<u>13,642,241.76</u>	<u>17,562,626.25</u>
CHANGE IN NET ASSETS	<u>39,998,112.95</u>	<u>4,483,959.02</u>
Net Assets, Beginning	278,941,032.37	276,073,674.46
Restatements	(12,579.62)	<u>(1,616,601.11)</u>
Net Assets, Beginning, as Restated	278,928,452.75	274,457,073.35
NET ASSETS, ENDING	<u>\$ 318,926,565.70</u>	<u>\$ 278,941,032.37</u>

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

UNIVERSITY OF NORTH TEXAS (752)

Note 1: Matrix of Operating Expenses Reported by Function

August 31, 2004

Operating Expenses	Instruction	Research	Public Service	Academic Support
Cost of Goods Sold	\$ 413.70	\$ -	\$ -	\$ 117,731.47
Salaries and Wages	94,272,780.83	7,029,070.70	2,438,653.67	17,337,164.01
Payroll Related Costs	20,047,935.20	1,224,709.75	498,550.67	4,094,739.92
Professional Fees and Services	730,825.65	1,060,361.76	768,749.34	154,591.82
Federal Pass-through Expenses	-	39,168.47	-	-
State Pass-through Expenses	-	-	-	-
Travel	929,262.33	391,566.45	204,558.87	1,035,126.21
Materials and Supplies	6,848,049.23	2,750,716.28	927,448.42	2,025,692.46
Communications and Utilities	7,420.52	29,142.45	6,925.24	96,517.08
Repairs and Maintenance	110,304.97	181,340.59	9,627.86	635,403.01
Rentals and Leases	834,137.94	80,953.21	264,798.87	419,457.66
Printing and Reproduction	614,059.18	508.00	23,151.16	187,482.96
Depreciation	-	-	-	-
Bad Debt Expense	1,445.38	-	-	-
Interest	-	-	-	-
Scholarships	3,364,659.36	346,505.15	41,813.58	235,509.04
Claims and Losses	-	-	-	-
Other Operating Expenses	2,459,561.03	1,810,100.82	343,362.18	1,445,523.37
Total Operating Expenses	\$ 130,220,855.32	\$ 14,944,143.63	\$ 5,527,639.86	\$ 27,784,939.01

Student Services	Institutional Support	Operation and Maintenance of Plant	Scholarships and Fellowships	Auxillary Enterprises	Depreciation	2003 Total Expenditures
\$ 12,384.07	\$ 80,154.10	\$ 25,360.87	\$ -	\$ 115,354.68	\$ -	\$ 351,398.89
18,690,732.28	9,189,661.40	6,687,872.01	133,585.11	13,409,520.90	-	169,189,040.91
2,839,980.72	5,637,324.04	1,692,434.15	-	3,331,949.14	-	39,367,623.59
503,393.71	(0.00)	281,029.40	12.00	280,703.56	-	3,779,667.24
-	-	-	-	-	-	39,168.47
-	-	-	-	-	-	-
1,275,419.32	285,318.14	27,771.66	2,563.13	68,127.24	-	4,219,713.35
3,209,216.22	264,818.36	3,486,925.82	18,065.54	5,877,557.49	-	25,408,489.82
540,966.48	1,980,025.85	5,659,006.14	-	2,813,541.54	0	11,133,545.30
514,082.40	2,067,379.14	1,896,350.62	-	978,760.88	-	6,393,249.47
1,940,536.33	1,288,186.56	1,800,312.76	382.25	60,152.22	-	6,688,917.80
104,710.75	457,568.62	484.45	-	234,150.59	-	1,622,115.71
-	-	-	-	-	10,814,396.33	10,814,396.33
11,342.13	144,896.81	-	-	(26,849.92)	-	130,834.40
-	6,151.12	-	-	-	-	6,151.12
2,645,319.36	6,820.00	-	18,112,789.12	50.00	-	24,753,465.61
-	-	-	-	-	-	-
4,071,111.13	3,436,284.03	2,415,819.23	(104,700.28)	1,133,054.27	-	17,010,115.78
<hr/>						
\$ 36,359,194.90	\$ 24,844,588.17	\$ 23,973,367.11	\$ 18,162,696.87	\$ 28,276,072.59	\$ 10,814,396.33	\$ 320,907,893.79

Unaudited

UNIVERSITY OF NORTH TEXAS (752)

Statement of Cash Flows

For the Fiscal Year Ended August 31, 2004

	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES	
Proceeds Received from Tuition and Fees	\$ 152,237,514.88
Proceeds Received from Customers	52,238,487.48
Proceeds from Sponsored Projects	47,042,909.79
Proceeds from Loan Programs	9,543,084.87
Proceeds from Auxiliaries	30,645,821.20
Proceeds from Other Revenues	(156.38)
Payments to Suppliers for Goods and Services	(84,103,865.47)
Payments to Employees for Salaries and Benefits	(205,514,332.16)
Payments for Loans Provided	(8,513,215.82)
Payments for Other Expenses	(39,953,766.31)
Net Cash Provided (Used) by Operating Activities	(46,377,517.92)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Proceeds from State Appropriations	102,799,191.22
Proceeds from Debt Issuance	-
Proceeds from Gifts	9,333,524.44
Proceeds from Endowments	57,150.00
Proceeds of Transfers from Other Funds	-
Proceeds of Transfers from Other Components	3,827,851.00
Proceeds from Other Revenues	(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 Funds	(1,134,860.30)
Payments for Transfers to Other Agencies	-
Payments for Transfers to Other Components	(4,958,538.82)
Payments for Other Uses	(29,569,066.08)
Net Cash Provided (Used) by Noncapital Financing Activities	79,240,238.10
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from State Appropriations - HEAF	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 - HEAF	-
Payments for Additions to Fixed Assets	(65,363,840.53)
Payments of Principal on Debt Issuance	(8,370,634.16)
Payments of Interest on Debt Issuance	(7,461,557.88)
Payments of Other Costs of Debt Issuance	(180,882.56)
Payments for Transfers to Other Components - HEAF	(1,829,588.50)
Net Cash Provided (Used) From Capital and Related Financing Activities	(56,623,993.04)

	<u>TOTAL</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investements	55,359,006.41
Proceeds from Interest and Investment Income	5,018,331.99
Proceeds from Principal Payments on Loans	-
Payments to Acquire Investments	<u>(67,331,890.18)</u>
Net Cash Provided (Used) by Investing Activities	<u>(6,954,551.78)</u>
Net Increase (Decrease)/ in Cash and Cash Equivalents	(30,715,824.64)
Cash and Cash Equivalents --September 1, 2003	139,698,112.07
Restatement to Beginning Cash and Cash Equivalents	<u>3,036,008.75</u>
Cash and Cash Equivalents, September 1, 2004 Restated	<u>142,734,120.82</u>
Cash and Cash Equivalents --August 31, 2004	<u>\$ 112,018,296.18</u>
Displayed as:	
Unrestricted Cash and Cash Equivalents (Statement of Net Assets)	\$ 94,566,016.08
Restricted Cash and Cash Equivalents (Statement of Net Assets)	<u>17,452,280.10</u>
	<u>112,018,296.18</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ (93,030,434.91)
Depreciation	10,814,396.33
Bad Debt Expense	(130,834.40)
Operating Income and Cash Flow Categories Classification Differences	
Changes in Assets and Liabilities:	
(Increase) Decrease in Receivables	6,914,368.86
(Increase) Decrease in Inventories	202,302.75
(Increase) Decrease in Loans & Contracts	(2,720,549.90)
(Increase) Decrease in Other Assets	-
(Increase) Decrease in Prepaid Expenses	(13,134,116.86)
Increase (Decrease) in Payables	10,793,034.29
Increase (Decrease) in Due to Other Components	(1,636,605.02)
Increase (Decrease) in Deferred Income	35,550,920.94
Increase (Decrease) in Other Liabilities	-
Total Adjustments	<u>46,652,916.99</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (46,377,517.92)</u>
Non Cash Transactions	
Net Increase/(Decrease) in FMV of Investments	(837,008.07)
Amortization of Investment Premiums/(Discounts)	(36,198.01)
Donation of non-cash investment	-

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2004

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Direct Programs:				\$ -	\$ -
Peace Corps	08.000	G72305 09/04			
Total Peace Corps				-	-
U.S. Department of Agriculture					
Direct Programs:					
Higher Education Challenge Grants	10.217				
Pass Through From:					
Texas Department of Human Services					
Summer Food Services Program for Children	10.559	G74050 04-384		-	4,972.80
Total U.S. Department of Agriculture				-	4,972.80
Department of Housing & Urban Development					
Direct Programs:					
Office of Policy Development & Research					
Interest Subsidy for College Housing					
Debt Service Grant	14.000	CH TEX 293			-
Community Outreach Partnership Center	14.511				
Total Department of Housing & Urban Development				-	-
Department of Justice					
Direct Programs:					
Community Pros & Project Safe Neighborhoods	16.609				
Pass Through From:					
Office of the Governor					
NIJR Evaluation and Project Grants	16.560		300	10,309.81	
Bulletproof Vest Partnership Program	16.607		300	1,042.50	
Total Department of Justice				11,352.31	-
Department of Labor					
Direct Programs:					
WIA Incentive Grants	17.267	G72290 04-281			4,300.00
Total Department of Labor				-	4,300.00
National Foundation on the Arts & Humanities					
Direct Programs:					
Promotion of the Arts-Grants to Organizations and Individuals	45.024				
Institute of Museum and Library Services					
National Leadership Grants	45.312				
Librarians for the 21st Century	45.313				
Total National Foundation on the Arts & Humanities				-	-
National Science Foundation					
Direct Programs:					
Engineering Grants	47.041				
Pass Through From:					
Collin Co Community College	47.076	G72002 03-186			4,496.76
Total National Science Foundation				-	4,496.76
Department of Education					
Direct Programs:					
Undergraduate Int'l Studies	84.016				
TRIO-Upward Bound	84.047				
Fund for the Improv of Post-Secondary Educ	84.116				
Rehabilitation Long-Term Training	84.129				
Business and International Education Projects	84.153				
Bilingual Education Professional Development	84.195				
Fund for the Improvement of Education	84.215				
TRIO: McNair Post-Baccalaureate Achievement	84.217				
Rehabilitation Training: Continuing Education	84.264				
Services and Results for Children with Disabilities	84.325				
Mathematics and Science Partnerships	84.366				
Pass Through From:					

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		
\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
10,617.07	10,617.07				10,617.07	10,617.07
<u>10,617.07</u>	<u>10,617.07</u>		<u>-</u>	<u>-</u>	<u>10,617.07</u>	<u>10,617.07</u>
5,005.40	5,005.40				5,005.40	5,005.40
	4,972.80				4,972.80	4,972.80
<u>5,005.40</u>	<u>9,978.20</u>		<u>-</u>	<u>-</u>	<u>9,978.20</u>	<u>9,978.20</u>
42,002.00	42,002.00				42,002.00	42,002.00
78,658.81	78,658.81				78,658.81	78,658.81
<u>120,660.81</u>	<u>120,660.81</u>		<u>-</u>	<u>-</u>	<u>120,660.81</u>	<u>120,660.81</u>
101,859.99	101,859.99	405.00	4,729.15		97,130.84	101,859.99
(10,309.81)	-				-	-
	1,042.50				1,042.50	1,042.50
<u>91,550.18</u>	<u>102,902.49</u>		<u>4,729.15</u>	<u>-</u>	<u>98,173.34</u>	<u>102,902.49</u>
	4,300.00				4,300.00	4,300.00
<u>-</u>	<u>4,300.00</u>		<u>-</u>	<u>-</u>	<u>4,300.00</u>	<u>4,300.00</u>
3,347.70	3,347.70				3,347.70	3,347.70
104,593.45	104,593.45				104,593.45	104,593.45
38.72	38.72				38.72	38.72
<u>107,979.87</u>	<u>107,979.87</u>		<u>-</u>	<u>-</u>	<u>107,979.87</u>	<u>107,979.87</u>
61,693.61	61,693.61				61,693.61	61,693.61
	4,496.76				4,496.76	4,496.76
<u>61,693.61</u>	<u>66,190.37</u>		<u>-</u>	<u>-</u>	<u>66,190.37</u>	<u>66,190.37</u>
13,208.79	13,208.79				13,208.79	13,208.79
716,847.79	716,847.79				716,847.79	716,847.79
332,382.75	332,382.75	724	16,462.35		315,920.40	332,382.75
572,159.50	572,159.50				572,159.50	572,159.50
76,167.06	76,167.06				76,167.06	76,167.06
294,230.09	294,230.09				294,230.09	294,230.09
295,752.37	295,752.37				295,752.37	295,752.37
240,818.77	240,818.77				240,818.77	240,818.77
550,421.71	550,421.71				550,421.71	550,421.71
2,515,128.88	2,515,128.88				2,515,128.88	2,515,128.88
26,430.68	26,430.68				26,430.68	26,430.68

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Texas Education Agency					
Vocational Education: Basic Grants to States	84.048		701	330,786.72	
San Diego State University					
Rehabilitation Long-Term Training	84.129	50936DPI			5,677.44
Texas Higher Education Coordinating Board					
Improving Teacher Quality State Grants	84.281		781	367,868.25	
Texas Education Agency					
Tech-Prep Education	84.243		701	28,289.90	
SW Educational Development Lab					
Regional Technology in Education Consortia	84.302	48487-49279			148,384.90
National Writing Project					
Capacity Building for Trad Underserved Pop.	84.315	03TX12Amend1			27,650.74
Marquette University					
Preparing Tomorrow's Teachers-Technology	84.342	P342A000086-02			9,485.88
Texas Higher Education Coordinating Board					
Improving Teacher Quality State Grants	84.367		781	47,830.00	
Total Department of Education				<u>774,774.87</u>	<u>191,198.96</u>
Department of Health & Human Services					
Pass Through From:					
UTMB-Galveston					
Model State-Supported Health Education	93.107	G72022 04-042			88,859.96
Texas Department of Health					
Immunization Grants	93.268		501	121,329.09	
UTMB-Galveston					
Nurse Education	93.359	G72075 04-209			7,341.11
Nat'l Youth Sports Program					
Community Services Block Grant-Discretionary	93.570	NYSPPF 03-208			1,026.40
Texas Dept. of Protective & Regulatory Services					
Community-Based Family Resource & Support Grants	93.590		530	44,223.21	
Foster Care: Title IV-E	93.658		530	112,392.84	
UTMB-Galveston					
Federal Reimb of Emer Health Services	93.824	G72225 03-003			48,140.71
Baylor College of Medicine					
Geriatric Education Centers	93.969	5D31HP70112-02			12,926.93
Texas Department of Health					
Maternal and Child Health Services Block Grant to the State	93.994		501	3,468.77	
Total Department of Health & Human Services				<u>281,413.91</u>	<u>158,295.11</u>
Corporation for National & Community Service					
Direct Programs					
One Star Foundation	94.006				
Pass Through From:					
Texas Workforce Commission					
AmeriCorps	94.006	04/AMC 0040			10,463.97
Total Corporation for National & Community Service				<u>-</u>	<u>10,463.97</u>
Student Financial Assistance Cluster:					
National Science Foundation					
Direct Programs:					
Education and Human Resources	47.076				
Environmental Protection Agency					
Training and Fellowships for the EPA	66.607				
U. S. Department of Education					
Direct Programs:					
Office of Student Financial Assistance					
Federal Supplemental Educational Opportunity Grants	84.007				
Federal Family Education Loan Program					
New Loans Processed (Stafford Loans)	84.032				
Federal Work-Study Program	84.033				
Federal Perkins Loan Program					
New Loans Processed	84.038				
Office of Assistant Secretary for Postsecondary Education					
TRIO: Student Support Services	84.042				
Federal Student Aid					
Federal Pell Grant Program	84.063				
Parent Loan for Students (PLUS)	84.268				
Office of Education Research and Improvement					
National Institute on Postsecondary Education,					

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		
(18,982.13)	311,804.59				311,804.59	311,804.59
	5,677.44				5,677.44	5,677.44
(11,010.77)	356,857.48				356,857.48	356,857.48
	28,289.90				28,289.90	28,289.90
	148,384.90				148,384.90	148,384.90
	27,650.74				27,650.74	27,650.74
	9,485.88				9,485.88	9,485.88
(26,524.30)	21,305.70				21,305.70	21,305.70
<u>5,577,031.19</u>	<u>6,543,005.02</u>		<u>16,462.35</u>	<u>-</u>	<u>6,526,542.67</u>	<u>6,543,005.02</u>
	88,859.96				88,859.96	88,859.96
(366.02)	120,963.07				120,963.07	120,963.07
	7,341.11				7,341.11	7,341.11
	1,026.40				1,026.40	1,026.40
(201.95)	44,021.26				44,021.26	44,021.26
(1,414.64)	110,978.20				110,978.20	110,978.20
	48,140.71				48,140.71	48,140.71
	12,926.93				12,926.93	12,926.93
	3,468.77				3,468.77	3,468.77
<u>(1,982.61)</u>	<u>437,726.41</u>		<u>-</u>	<u>-</u>	<u>437,726.41</u>	<u>437,726.41</u>
147,667.05	147,667.05				147,667.05	147,667.05
	10,463.97				10,463.97	10,463.97
<u>147,667.05</u>	<u>158,131.02</u>		<u>-</u>	<u>-</u>	<u>158,131.02</u>	<u>158,131.02</u>
43,517.10	43,517.10				43,517.10	43,517.10
4,634.30	4,634.30				4,634.30	4,634.30
1,832,927.22	1,832,927.22				1,832,927.22	1,832,927.22
91,829,320.62	91,829,320.62				91,829,320.62	91,829,320.62
1,026,736.62	1,026,736.62				1,026,736.62	1,026,736.62
349,128.00	349,128.00				349,128.00	349,128.00
261,404.55	261,404.55				261,404.55	261,404.55
15,455,862.95	15,455,862.95				15,455,862.95	15,455,862.95
13,088,191.57	13,088,191.57				13,088,191.57	13,088,191.57

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Libraries, and Lifelong Learning Total Student Financial Assistance Cluster	84.309			-	-
Research and Development Cluster:					
U.S. Department of Agriculture					
Direct Programs:					
Grants for Agriculture Research-Competitive Research Grants	10.206				
Pass Through From:					
Texas Woman's University Integrated Programs	10.303	PO B0011849			23,040.93
University of Southern Mississippi Nutrition Services Incentive	10.570	USM-GR-01513-A10			26,973.72
U.S. Department of Commerce					
Pass Through From:					
Zyvez Corporation Advanced Technology Program	11.612	17527046001			24,444.64
U.S. Department of Defense					
Direct Programs:					
Contract: Intergovernmental Personnel Agreement Protection, Clearing & Straightening Channels	12.000	W81EWF91192322			
Collaborative Research and Development	12.114				
Basic & Applied Scientific Research	12.300				
Basic Scientific Research	12.431				
Basic and Applied Research in Science Science and Engineering	12.630				
Mathematical Sciences Grants Program	12.901				
Research and Technology Development	12.910				
Pass Through From:					
City of Lewisville Ecosystem Research at Lake Lewisville	12.000	Tsk Ordr FY02-01			183,213.35
US Army Corp of Engineers Contract: Intergovernmental Personnel Agrmt Office of Naval Research (TEES)	12.000	W81EWF91192322			16,752.67
Basic and Applied Scientific Research Rice University	12.300		712	4,917.48	
Basic, Applied, and Advanced Research in Science and Engineering	12.630	01110201-03			603.79
U.S. Department of Justice					
Office of Justice Programs					
Direct Programs:					
Criminal Justice Research & Development: Graduate Research Fellowships	16.562				
Office of Personnel Management					
Direct Programs:					
IPA Mobility Program	27.011				
Federal Mediation and Conciliation					
Direct Programs:					
Contract: Youth Initiative Program Evaluation	34.000	G73174 04-359			
National Aeronautics & Space Administration					
Direct Programs:					
Aerospace Education Services Program	43.001				
Pass Through From:					
California Institute/Technology Contract: Measurement of Isotopic Composition of Iron Oxides	43.000	1241927			10,207.56
National Foundation on the Arts & the Humanities					
Direct Programs:					
Office of Museum Services Institute of Museum & Library Services	45.301				
National Leadership Grants	45.312				
National Science Foundation					
Direct Programs:					
Contract	47.000				
Engineering Grants	47.041				
Mathematical and Physical Sciences	47.049				
Computer & Information Science & Engineering	47.070				
Biological Sciences	47.074				

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		
5,303.71	5,303.71				5,303.71	5,303.71
123,897,026.64	123,897,026.64		-	-	123,897,026.64	123,897,026.64
123,800.70	123,800.70				123,800.70	123,800.70
	-				-	-
	-				-	-
	23,040.93				23,040.93	23,040.93
	-				-	-
	26,973.72				26,973.72	26,973.72
	-				-	-
	-				-	-
	-				-	-
	24,444.64				24,444.64	24,444.64
	-				-	-
	-				-	-
900,003.72	900,003.72				900,003.72	900,003.72
55,701.65	55,701.65				55,701.65	55,701.65
313,465.85	313,465.85				313,465.85	313,465.85
338,564.30	338,564.30				338,564.30	338,564.30
353,020.50	353,020.50				353,020.50	353,020.50
	-				-	-
261,745.40	261,745.40				261,745.40	261,745.40
64,828.32	64,828.32				64,828.32	64,828.32
132,177.35	132,177.35				132,177.35	132,177.35
	-				-	-
	-				-	-
	183,213.35				183,213.35	183,213.35
	-				-	-
	16,752.67				16,752.67	16,752.67
	-				-	-
17.28	4,934.76				4,934.76	4,934.76
	-				-	-
	-				-	-
	603.79				603.79	603.79
	-				-	-
	-				-	-
	-				-	-
76,217.97	76,217.97				76,217.97	76,217.97
	-				-	-
	-				-	-
16,884.00	16,884.00				16,884.00	16,884.00
	-				-	-
	-				-	-
12,721.41	12,721.41				12,721.41	12,721.41
	-				-	-
	-				-	-
23,806.63	23,806.63				23,806.63	23,806.63
	-				-	-
	-				-	-
	10,207.56				10,207.56	10,207.56
	-				-	-
	-				-	-
	-				-	-
16,715.58	16,715.58				16,715.58	16,715.58
69,633.27	69,633.27				69,633.27	69,633.27
	-				-	-
	-				-	-
36,735.61	36,735.61				36,735.61	36,735.61
275,590.06	275,590.06				275,590.06	275,590.06
620,315.43	620,315.43				620,315.43	620,315.43
210,393.46	210,393.46	738	17,976.97		192,416.49	210,393.46
407,464.34	407,464.34				407,464.34	407,464.34

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Social, Behavioral, & Economic Sciences	47.075				
Education and Human Resources	47.076				
Pass Through From:					
University of Urbana-Champaign					
Mathematical and Physical Sciences	47.049	G72210 04-389			12,604.79
American Assn for the Adv of Science					
Mathematical and Physical Sciences	47.074	G72033 03-184			5,000.00
Washington University					
Computer and Information Science and Engineering	47.070	WUHT-02-02			44,205.01
Civilian Research and Development					
Social, Behavioral, & Economic Sciences	47.075	UE2-2448-KH-02			2,203.86
University of Michigan					
Education and Human Resources	47.076	F003426			1,233.23
University of Alaska					
Polar Programs	47.078	G72195 01-202			2,511.57
Environmental Protection Agency					
Direct Programs:					
Surveys, Studies, Investigations & Special Grants	66.606				
Pass Through From:					
IT Corporation					
Great Lakes Program	66.469	189948			266.33
Environmental Protection Agency					
ORD Consolidated Research	66.511				
U.S. Department of Energy					
Direct Programs:					
Office of Science					
Office of Science Financial Assistance Program	81.049				
Renewable Energy Research and Development	81.087				
U.S. Department of Education					
Direct Programs:					
Office of Special Education & Rehabilitative Services					
Rehabilitation Long-Term Training	84.129				
Office of Assistant Secretary for Postsecondary Education					
TRIO: Talent Search	84.044				
Business and International Education Projects	84.153				
TRIO: McNair Post-Baccalaureate Achievement	84.217				
Preparing Tomorrow's Teachers to Use Technology	84.342				
Pass Through From:					
Argonne National Laboratory					
A Collective Framework for Chemical Tables	81.000	3F-00181			31,835.35
Texas Education Agency					
Vocational Education-Basic Grants to States	84.048		701	4,939.40	
Sandia National Laboratory					
Impact Aid	84.041	G73216 03-140			7,476.41
Western Illinois University					
Star Schools	84.203	5-28131			7,311.48
Irving ISD					
Fund for the Improvement of Education	84.215	G72041 04-377			1,907.00
Allen ISD					
Technology Innovation Grants	84.303	R303A990301			184,764.49
University of Texas-Pan American					
Capacity Building for Traditionally Underserved Populations	84.315		736	138,105.72	
Texas Education Agency					
Technology Literacy Challenge Fund Grants	84.318		701	50,856.15	
TX Higher Education Coordinating Board					
Improving Teacher Quality State Grants	84.367	Grant 92			9,792.10
University of Texas at San Antonio					
Preparing Tomorrow's Teachers to Use Technology	84.342	G72032 01-560			9,670.38
University of Texas at Austin					
Preparing Tomorrow's Teachers to Use Technology	84.342		721	(79.54)	
Improving Teacher Quality State Grants	84.367	G72096 05/04			2,910.81
University of Nevada - Reno					
Preparing Tomorrow's Teachers to Use Technology	84.342	G72201 03-484			73,565.11
U.S. Department of Health & Human Services					
Direct Programs:					

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		
485,767.81	485,767.81				485,767.81	485,767.81
272,036.84	272,036.84				272,036.84	272,036.84
-	-				-	-
-	12,604.79				12,604.79	12,604.79
-	-				-	-
-	5,000.00				5,000.00	5,000.00
-	-				-	-
-	44,205.01				44,205.01	44,205.01
-	-				-	-
-	2,203.86				2,203.86	2,203.86
-	-				-	-
-	1,233.23				1,233.23	1,233.23
-	-				-	-
-	2,511.57				2,511.57	2,511.57
-	-				-	-
-	-				-	-
-	-				-	-
18,801.20	18,801.20				18,801.20	18,801.20
-	-				-	-
-	-				-	-
-	266.33				266.33	266.33
-	-				-	-
5,144.55	5,144.55				5,144.55	5,144.55
-	-				-	-
-	-				-	-
-	-				-	-
83,799.01	83,799.01				83,799.01	83,799.01
17,880.57	17,880.57				17,880.57	17,880.57
-	-				-	-
-	-				-	-
-	-				-	-
14,675.15	14,675.15				14,675.15	14,675.15
-	-				-	-
-	-				-	-
401,791.15	401,791.15				401,791.15	401,791.15
8,716.19	8,716.19				8,716.19	8,716.19
67,659.56	67,659.56				67,659.56	67,659.56
23,984.28	23,984.28				23,984.28	23,984.28
-	-				-	-
-	-				-	-
-	31,835.35				31,835.35	31,835.35
-	-				-	-
-	4,939.40				4,939.40	4,939.40
-	-				-	-
-	7,476.41				7,476.41	7,476.41
-	-				-	-
-	7,311.48				7,311.48	7,311.48
-	-				-	-
-	1,907.00				1,907.00	1,907.00
-	-				-	-
-	184,764.49				184,764.49	184,764.49
-	-				-	-
-	-				-	-
(100,930.75)	37,174.97				37,174.97	37,174.97
-	-				-	-
(50,856.15)	-				-	-
-	-				-	-
-	9,792.10				9,792.10	9,792.10
-	-				-	-
-	9,670.38				9,670.38	9,670.38
-	-				-	-
18,425.93	18,346.39				18,346.39	18,346.39
-	2,910.81				2,910.81	2,910.81
-	-				-	-
-	73,565.11				73,565.11	73,565.11
-	-				-	-
-	-				-	-

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	CFDA Number	Identifying Number	Pass Through From		
			Agy./ Univ. #	Agencies Or Univ. Amount	Non-State Entities Amount
Centers for Disease Control and Prevention Contract: Training in Health Sciences Research and Training in Complementary and Alternative Medicine	93.000 93.213	G71000 03-028			
Arthritis, Musculoskeletal & Skin Diseases Research Extramural Research Programs in the Neurosciences and Neurological Disorders	93.846 93.853				
Health Resources and Services Administration Biomedical Research and Research Training	93.859				
Pass Through From: Battelle Memorial Institute Contract: Intra/Inter Atomic Model Computations Texas Department of Health Abstinence Education	93.000 93.235	700-9604	501	42,433.96	14,139.78
Texas Dept. of Protective & Regulatory Services Community-Based Family Resource and Support Southern Methodist University Mental Health Research Grants	93.242				110,649.09
National Youth Sports Program Community Services Block Grant-Discretionary	93.570				72,284.15
Total R&D Cluster Programs				<u>241,173.17</u>	<u>879,567.60</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE				<u>\$ 1,308,714.26</u>	<u>\$ 1,253,295.20</u>

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	\$ 30,110,637.89
Federal Pass-Through Grants from Other State Agencies/Universities	1,308,714.26
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Assets	<u>\$ 31,419,352.15</u>
Reconciling Items:	
Federal Grants and Contracts (Indirect/Administrative Cost Recoveries)	1,625,098.80
Pass Through to State Entities	39,168.47
Pass Through to Other Entities	-
Non-Monetary Assistance:	
Donation of Federal Surplus Property	-
Federal Revenue on SCRECNA but not considered to be Federal Revenue for the Schedule:	
TCEQ (582)	(7,181.50)
TX Commission on the Arts (813)	(3,590.00)
TEES (712)	(1,550.00)
Revenue recorded in Auxiliary Funds that is considered to be Federal by Originating Agency :	
Office of the Governor (300)	1,042.50
Interest Subsidy HUD Grant	42,002.00
New Loans Processed:	
Federal Family Education Loan Program	91,829,320.62
Federal Perkins Loan Program	349,128.00
Total Federal Parent Loan for Students	13,088,191.57
	<u>\$ 138,380,982.61</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		
	-				-	-
81,668.34	81,668.34				81,668.34	81,668.34
	-				-	-
51,585.63	51,585.63				51,585.63	51,585.63
	-				-	-
81,215.97	81,215.97				81,215.97	81,215.97
	-				-	-
28,537.42	28,537.42				28,537.42	28,537.42
	-				-	-
13,648.05	13,648.05				13,648.05	13,648.05
	-				-	-
	14,139.78				14,139.78	14,139.78
	-				-	-
(31,629.64)	10,804.32				10,804.32	10,804.32
	-				-	-
	-				-	-
	110,649.09				110,649.09	110,649.09
	-				-	-
	72,284.15				72,284.15	72,284.15
<u>5,801,723.94</u>	<u>6,922,464.71</u>		<u>17,976.97</u>	<u>-</u>	<u>6,904,487.74</u>	<u>6,922,464.71</u>
<u>\$ 135,818,973.15</u>	<u>\$ 138,380,982.61</u>		<u>\$ 39,168.47</u>	<u>\$ -</u>	<u>\$ 138,341,814.14</u>	<u>\$ 138,380,982.61</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 Years' Loans
<i>Department of Education</i>				
84.032 Fed Fam Ed Loan Prg	\$ 91,829,320.62	\$ -	\$ 91,829,320.62	\$ -
84.038 Federal Perkins Loan	349,128.00	-	349,128.00	1,793,197.61
84.268 Parent Loan for Students	13,088,191.57	-	13,088,191.57	-
<i>Total Dept of Education</i>	<u>\$ 105,266,640.19</u>	<u>\$ -</u>	<u>\$ 105,266,640.19</u>	<u>\$ 1,793,197.61</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 Escros (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, 2004

Pass-Through From:

TX Infrastructure Board (Agency 367) QE-2002-DI5C-7229	\$ 29,213.89
Texas Department of Health/State Health Services (Agency 501) BCH/GEN-CORE	43,638.07
Texas Education Agency (Agency 701) Texas Academy of Math and Science	172,291.69
Texas Higher Education Coordinating Board (Agency 781) GO Center Grants	5,052.82
5th Year Accounting Scholarship	37,500.00
Advanced Research Program	(54,923.49)
Advanced Technology Program	260,962.00
Texas College Work Study Program	150,059.00
Texas Grants Program	5,136,133.50
Nursing and Allied Health	(7,324.13)
Minority Health Research/Education	<u>93,019.83</u>
 Total Pass-Through From Other Agencies	 <u>\$ 5,865,623.18</u>
(Statement of Revenues, Expenses, and Changes in Net Assets)	

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Unaudited

UNIVERSITY OF NORTH TEXAS (752)

Schedule 2A - Miscellaneous Bond Information

For the Fiscal Year Ended August 31, 2004

Description of Issue	Bonds Issued to Date	Range of Interest Rates	Terms of Variable Interest Rate	Scheduled Maturities		First Call Date
				First Year	Last Year	
Cons Univ Rev Bonds, Ser '94	\$ 10,000,000.00	4.00% - 7.00%	N/A	1995	2014	04/15/04
Cons Univ Rev Bonds, Ser '96	15,000,000.00	4.30% - 7.30%	N/A	1996	2015	04/15/06
Cons Univ Rev Ref Bonds, Ser '97	8,230,000.00	3.70% - 4.85%	N/A	1998	2005	-
Revenue Financing Sys Bonds, Ser '97	4,380,000.00	4.50% - 6.00%	N/A	1998	2007	04/15/03
Revenue Financing Sys Bonds, Ser '99	23,040,000.00	4.25% - 5.40%	N/A	1999	2019	04/15/09
Revenue Financing Sys Bonds, Ser '01	33,860,000.00	4.00% - 5.50%	N/A	2002	2024	04/15/12
Revenue Financing Sys Bonds, Ser '02	36,340,000.00	2.00% - 5.00%	N/A	2003	2022	04/15/12
Revenue Financing Sys Bonds, Ser '02A	9,500,000.00	4.00% - 5.00%	N/A	2004	2022	04/15/12
Revenue Financing Sys Bonds, Ser '03	31,180,000.00	3.00% - 5.00%	N/A	2005	2034	04/15/13
Revenue Financing Sys Bonds, Ser '03A	3,270,000.00	5.375% - 5.500%	N/A	2003	2017	04/15/13
Revenue Financing Sys Bonds, Ser '03B	4,980,000.00	2.50% - 6.20%	N/A	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, 2004

Description of Issue	Bonds Outstanding 09/01/03	Bonds Issued	Bonds Matured or Retired	Bonds Refunded or Extinguished	Bonds Outstanding 08/31/04	Amounts Due Within One Year
Cons Univ Rev Bonds, Ser '94	\$ 6,875,000.00	\$ -	\$ -	\$ 965,000.00	\$ 5,910,000.00	\$ -
Cons Univ Rev Bonds, Ser '96	10,315,000.00	-	-	1,310,000.00	9,005,000.00	-
Cons Univ Rev Ref Bonds, Ser '97	4,230,000.00	-	2,090,000.00	-	2,140,000.00	2,140,000.00
Revenue Financing Sys Bonds, Ser '97	1,985,000.00	-	460,000.00	-	1,525,000.00	485,000.00
Revenue Financing Sys Bonds, Ser '99	19,320,000.00	-	365,000.00	990,000.00	17,965,000.00	310,000.00
Revenue Financing Sys Bonds, Ser '01	33,860,000.00	-	700,000.00	-	33,160,000.00	425,000.00
Revenue Financing Sys Bonds, Ser '02	34,650,000.00	-	1,290,000.00	-	33,360,000.00	1,310,000.00
Revenue Financing Sys Bonds, Ser '02A	9,500,000.00	-	140,000.00	-	9,360,000.00	350,000.00
Revenue Financing Sys Bonds, Ser '03	31,180,000.00	-	-	-	31,180,000.00	570,000.00
Revenue Financing Sys Bonds, Ser '03A	-	3,270,000.00	-	-	3,270,000.00	-
Revenue Financing Sys Bonds, Ser '03B	-	4,980,000.00	-	-	4,980,000.00	30,000.00
Total	<u>\$ 151,915,000.00</u>	<u>\$ 8,250,000.00</u>	<u>\$ 5,045,000.00</u>	<u>\$ 3,265,000.00</u>	<u>\$ 151,855,000.00</u>	<u>\$ 5,620,000.00</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

\$ 151,855,000.00

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 2C - Debt Service Requirements
For the Fiscal Year Ended August 31, 2004

Description of Issue	Year	Principal	Interest
Revenue Bonds			
Cons Univ Rev Bonds, Ser '94	2005	\$ -	\$ 266,610.00
	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 - 2014	3,630,000.00	467,290.00
	2015 - 2018		
			5,910,000.00
Cons Univ Rev Bonds, Ser '96	2005	-	442,815.00
	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 - 2014	4,825,000.00	1,031,750.00
	2015 - 2018	1,130,000.00	56,500.00
			9,005,000.00
Cons Univ Rev Ref Bonds, Ser '97	2005	2,140,000.00	103,790.00
		2,140,000.00	103,790.00
Revenue Financing Sys Bonds, Ser '97	2005	485,000.00	70,692.50
	2006	510,000.00	48,625.00
	2007	530,000.00	24,910.00
		1,525,000.00	144,227.50
Revenue Financing Sys Bonds, Ser '99	2005	310,000.00	942,900.02
	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 - 2014	6,015,000.00	3,074,275.08
	2015 - 2019	7,810,000.00	1,287,031.28
		17,965,000.00	8,748,081.46
Revenue Financing Sys Bonds, Ser '01	2005	425,000.00	1,705,525.00
	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 - 2014	7,080,000.00	7,041,050.00
	2015 - 2019	9,760,000.00	4,825,100.00
	2020 - 2024	12,630,000.00	1,956,250.00
		33,160,000.00	22,107,825.00

<u>Description of Issue</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
Revenue Bonds			
Revenue Financing Sys Bonds, Ser '02	2005	1,310,000.00	1,468,600.00
	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 - 2014	8,345,000.00	5,565,775.06
	2015 - 2019	10,430,000.00	3,466,781.30
	2020 - 2024	7,580,000.00	767,243.76
		<u>33,360,000.00</u>	<u>16,691,131.38</u>
Revenue Financing Sys Bonds, Ser '02A	2005	350,000.00	416,593.76
	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 - 2014	2,375,000.00	1,518,350.04
	2015 - 2019	2,945,000.00	968,137.50
	2020 - 2024	2,130,000.00	216,500.00
		<u>9,360,000.00</u>	<u>4,639,756.34</u>
Revenue Financing Sys Bonds, Ser '03	2005	570,000.00	1,388,802.50
	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 - 2014	3,535,000.00	6,250,122.50
	2015 - 2019	4,260,000.00	5,525,231.28
	2020 - 2024	5,255,000.00	4,535,050.00
	2025 - 2029	6,635,000.00	3,146,500.00
	2030 - 2034	8,475,000.00	1,312,500.00
		<u>31,180,000.00</u>	<u>27,537,466.28</u>
Revenue Financing Sys Bonds, Ser '03A	2005	-	178,737.50
	2006	-	178,737.50
	2007	-	178,737.50
	2008	-	178,737.50
	2009	-	178,737.50
	2010 - 2014	-	893,687.50
	2015 - 2019	3,270,000.00	376,737.50
		<u>3,270,000.00</u>	<u>2,164,112.50</u>
Revenue Financing Sys Bonds, Ser '03B	2005	30,000.00	295,367.50
	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 - 2014	405,000.00	1,409,505.00
	2015 - 2019	670,000.00	1,272,356.26
	2020 - 2024	900,000.00	1,047,812.50
	2025 - 2029	1,205,000.00	736,907.50
	2030 - 2034	1,630,000.00	314,960.00
		<u>4,980,000.00</u>	<u>6,248,378.76</u>
Less Accretion:		-	-
Total:		<u>\$ 151,855,000.00</u>	<u>\$ 93,126,704.22</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, 2004

<u>Description of Issue</u>	<u>Pledged and Other Sources and Related Expenditures for FY 2004</u>			
	<u>Total Pledged and Other Sources</u>	<u>Operating Expenses/ Expenditures & Capital Outlay</u>	<u>Debt Service</u>	
			<u>Principal</u>	<u>Interest *</u>
Cons Univ Rev Ref & Imp Bonds, Ser '85(B), Cons Univ Rev Bonds, Ser '94 & '96 & Cons Univ Rev Ref Bonds, Ser '97	\$ 72,189,912.66	\$ 27,400,985.93	\$ 4,365,000.00	\$ 954,976.87
Rev Fin Sys Bonds, Ser '97, '99, '01, '02, '02A, '03, '03A & '03B	40,207,664.30	262,800.69	3,945,000.00	6,551,146.91
Total	<u>\$ 112,397,576.96</u>	<u>\$ 27,663,786.62</u>	<u>\$ 8,310,000.00</u>	<u>\$ 7,506,123.78</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 2E - Defeased Bonds Outstanding
For the Fiscal Year Ended August 31, 2004

Description of Issue	Year Refunded	Par Value Outstanding
Combined Fee Revenue Refunding Bonds, Series 1978	1985	\$ 2,275,000.00
Consolidated University Revenue Refunding Bonds, Series 1987	1997	2,175,000.00
		<hr/>
		<u>\$ 4,450,000.00</u>

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 2F - Early Extinguishment and Refunding
For the Fiscal Year Ended August 31, 2004

<u>Description of Issue</u>	<u>Category</u>	<u>Amount Extinguished or Refunded</u>	<u>For Refunding Only</u>		
			<u>Refunding Issue Par Value</u>	<u>Cash Flow Increase (Decrease)</u>	<u>Economic Gain/ (Loss)</u>
Cons Univ Rev Ref & Imp Bonds, Ser '94	Advance Refunding	965,000.00	965,000.00	604,766.64	(20,389.00)
Ser "96	Advance Refunding	1,310,000.00	1,310,000.00	810,532.43	(48,453.00)
Rev Fin Sys Bonds Ser '99	Advance Refunding	990,000.00	990,000.00	615,589.02	(37,850.00)
Total		\$ 3,265,000.00	\$ 3,265,000.00	\$ 2,030,888.09	\$ (106,692.00)

Unaudited

UNIVERSITY OF NORTH TEXAS (752)
Schedule 3 - Reconciliation of Cash in State Treasury
August 31, 2004

<u>Cash in State Treasury</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Current Year Total</u>
Local Revenue Fund 0258	\$ 13,825,205.15	\$ -	\$ 13,825,205.15
Total Cash in State Treasury (Stmnt of Net Assets)	<u>\$ 13,825,205.15</u>	<u>\$ -</u>	<u>\$ 13,825,205.15</u>