FINANCIAL REPORT

of the

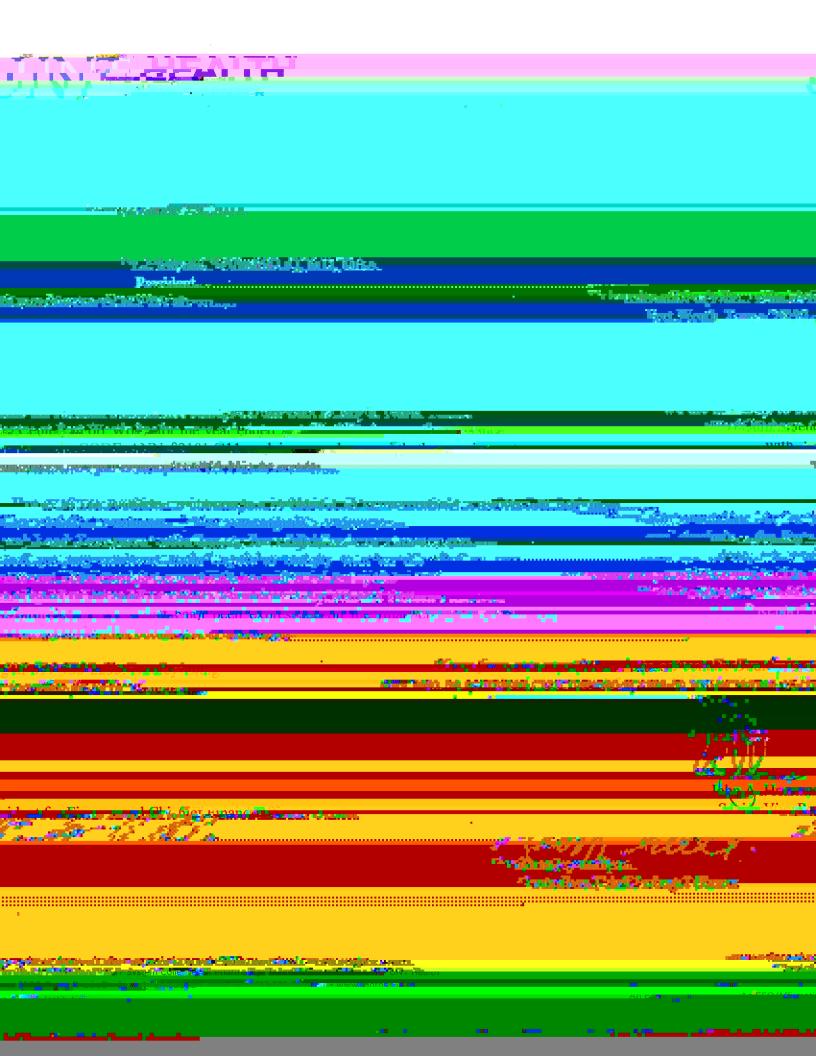
UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER

FORT WORTH, TEXAS

Michael R. Williams, DO, MD, MBA, President

For the fiscal year ended August 31, 2013

TABLE OF CONTENTS



ORGANIZATIONAL DATA

August 31, 2013

BOARD OF REGENTS

Brint Ryan	(Term expires 5-22-15)	Dallas
Michael R. Bradford	(Term expires 5-22-15)	Midland
Steve Mitchell	(Term expires 5-22-15)	Richardson
	_	
Donald Potts	(Term expires 5-22-17)	Dallas
Al Silva	(Term expires 5-22-17)	San Antonio
	(Term expires 5-22-17)	
	•	
Rusty Reid	(Term expires 5-22-19)	Ft. Worth
Gwyn Shea	(Term expires 5-22-19)	Irving
•	(Term expires 5-22-19)	

STUDENT REGENT

Rudy Re

		August 31, 2013	August 31, 2012
Computer Software		539,272.19	669,436.19
Less Accumulated Amortization		(245,219.64)	(267,529.44)
Total Non-Current Assets and Deferred Outflows		207,870,595.15	188,268,179.76
Total Assets and Deferred Outflows	\$	292,723,505.71 \$	306,234,336.87
LIABILITIES AND DEFERRED INFLOWS			
Current Liabilities			
Payables From:			
Accounts Payable		4,901,241.47	3,501,603.50
Payroll Payable		8,323,194.98	10,893,825.73
Other Payables		1,584.06	2,431,940.50
Due to Other Agencies		12,621.86	64,488.92
Due to Other Components		688,718.61	63,542.30
Deferred Inflows		12,218,773.64	10,908,623.08
Revenue Bonds Payable		6,243,020.00	6,133,020.00
Employees Compensable Leave		947,277.70	946,159.19
Funds Held for Others		14,182,336.88	11,553,312.81
Other Current Liabilities		1,317,524.83	-
Total Current Liabilities		48,836,294.03	46,496,516.03
Non-Current Liabilities and Deferred Inflows			
Revenue Bonds Payable		71,624,608.00	77,867,628.00
Employee's Compensable Leave		6,846,368.30	7,315,205.81
Other Non-Current Liabilities		30,846.99	16,486.40
Total Non-Current Liabilities and Deferred Inflows	-	78,501,823.29	85,199,320.21
Total Liabilities and Deferred Inflows		127,338,117.32	131,695,836.24
NET POSITION			
Invested in Capital Assets, Net of Related Debt		56,621,261.12	54,549,869.24
Restricted for:		30,021,201.12	34,347,007.24
Debt Retirement		19,091.31	19,091.31
Funds Held as Permanent Investments		19,091.31	15,051.51
Non-Expendable		25,723,859.96	25,329,916.58
Expendable		10,000,000.00	23,327,710.30
Other Restricted		25,460,905.31	12,075,192.01
Unrestricted		47,560,270.69	82,564,431.49
Total Net Position		165,385,388.39	174,538,500.63
Total Liabilities and Net Position	\$	292,723,505.71 \$	306,234,336.87

Statement of Revenues, Expenses and Changes in Net Position For the Fiscal Year Ended August 31, 2013

OPERATTO REVENUES Tution and Fees- Phologed \$ 23.814.50.237 \$ 21.634.988.49 Discourts and Allowances (747.315.11) (669.712.04) Professional Fees .292.44.80.43 .33.75.842.55 Colone Sales of Goods and Services .292.44.80.43 .33.75.842.55 Colone Talles of Goods and Services .27.677.06.121 .26.125.088.67 Federal Pass Trough Revenue .1,476.66.199 .21.293.328.75 State Grant Revenue .2,438.818.75 .2,093.71.58 State Grant Pass Through Revenue .9304.03.15 .2,003.842.72 Other Gorats and Contracts- Operating .9304.03.15 .92.03.422.20 Other Gorats and Revenue .1,091.400.94 .79.172.57 Total Operating Revenues .1,091.400.94 .79.172.57 Other Gorats and Revenue .1,091.400.94 .79.172.51 Total Operating Revenue .1,091.400.94 .79.172.51 Total Operating Revenue .31.59.965.08 .82.17.81.00 Bastruction .3,159.965.08 .82.12.93.00 .89.18.12.20 Research .3,259.565.08 .82.12.93.00		August 31, 2013	August 31, 2012
Tution and Fees - Plediged \$ 23,814,50.21 \$ 21,643,988,49	OPERATING REVENUES		
Discounts and Allowances	Tuition and Fees - Non-Pledged		
Professional Fees	Tuition and Fees - Pledged	\$ 23,814,5	502.37 \$ 21,634,988.49
Other Sales of Goods and Services 2.924,480.43 3.375,842.55 Federal Revenue Operating 27,677,061.21 26,125,086.87 Federal Pass Through Revenue 1,467,661.99 1,209,332.87 State Gram Restra Through Revenue 93,31,184.75 756,304.06 Other Grants and Contracts - Operating 9,930,403.15 9,203,542.26 Other Operating Revenues 1,919,400.094 70,312.52 Total Operating Revenues 1,919,400.094 70,312.52 OPERATING EXPENSES Of 33,199,405.08 36,216,930.81 Research 33,99,101.89 35,091,597.39 Public Service 32,17,481.03 36,769.12.06 Academic Support 9,881,239.30 94,338.22.05 Student Services 5,335,564.48 40,810.85,98 Institutional Support 15,916,172.07 15,230,472.0 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 16,745,355.95 1,272,715.83 Ausiliary Emerprises 371,230.18 356,135.19 Operating Income (Loss) 4,000,400.00 7,000.00			, , , , , , , , , , , , , , , , , , , ,
Federal Revenue - Operating	Professional Fees		
Federal Pass Through Revenue	Other Sales of Goods and Services		
Islant Griant Revenue 2,438,817,5 2,059,751,58,40 Other Griant Pass Through Revenues 953,118,47 756,040,0 Other Griant Pass Through Revenues 9930,403,15 9,203,542,26 Other Griant Revenues 1,191,400,94 79,312,52 Total Operating Revenues 146,593,837,27 142,501,000 OPERATING EXPENSES II Instruction 37,159,65,08 36,216,930,81 Research 33,951,118,93 55,091,759,739 Public Service 8,217,481,03 55,091,759,739 Academic Support 99,881,239,30 94,338,522,005 Institutional Support 15,161,72,07 15,234,255,84 4,808,958,958 Institutional Support 15,161,72,07 15,234,255,84 4,808,958,959,958,552,203,742,20 Institutional Support 15,161,72,07 15,234,255,84 4,808,959,959,958,552,20 Institutional Support 2,237,158,33 4,808,959,959,958,552,20 1,227,158,33 Institutional Support 8,046,2867,95 7,642,901,756 Operations and Mintenance of Plant 5,235,544,84 3,535,644,84 3,535,644,82	* *	27,677,0	26,125,086.87
State Grant Pass Through Revenue 953,118.47 756,304.06 Other Orants and Countacs - Operating 9,93,040.315 9,203,542.26 Other Operating Revenues 1,991,400.94 179,312.52 Total Operating Revenues 146,593,837.27 142,561,020.16 OTHER ATTING EXPENSES*** Instruction 37,159,965.08 36,216,930.81 Instruction 37,159,965.08 36,216,930.81 Instruction 33,99,101.89 35,091,597.39 Public Service 8,217,481.03 6,376,912.06 Academic Support 99,881,239.3 94,338,522.05 Student Services 9,98,81,239.3 94,338,522.05 Student Services 5,353,564.48 40,81,085.98 Institutional Support 15,191,617.07 15,230,742.04 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterpress 371,230.18 356,135.19 Operations and Maintenance of Plant 15,234,255.82 13,387,716.2 Operating Revenues 227,056,704.32 218,990,037.95 Operating Income (Loss) (76,429,017.76) Operating Expenses 371,230.18 36,135.19 Operating Income (Loss) (76,429,017.66) Operating Income (Loss) (78,000.06) Operati	Federal Pass Through Revenue	1,467,6	561.99 1,269,332.87
Other Grants and Contracts - Operating Revenues 9.930,403,15 2.020,542,26 Other Operating Revenues 1.991,400,94 7.93,125,25 Total Operating Revenues 1.46,593,837,27 142,561,020,16 OPERATING EXPENSES (**) *** 1.52,500,81 36,216,930,81 Instruction 37,159,965,08 36,216,930,81 38,291,309 35,091,597,39 Public Service 8,217,481,03 6,376,912,06 Academic Support 99,881,239,30 94,338,522,05 Student Services 5,335,564,48 4,810,859,88 Institutional Support 15,916,172,07 15,230,742,04 Operations and Maintenance of Plant 15,294,255,22 16,689,619,95 States (**) 1,674,535,95 1,272,715,83 Auxiliary Enterprises 371,230,18 35,613,519 2,289,158,25 2,335,776,62 2,289,158,25 2,335,776,62 2,289,158,25 2,335,776,62 2,727,158,33 2,335,776,62 2,727,158,33 2,727,158,33 3,345,32 2,285,090,33 2,228,158,35 3,225,378,700,32 2,189,90,337,92 2,228,158,700,32 2,189,90,379,22 2,228,158,700,22 2,228,285,700,22 2,228,285,700,22		2,438,8	318.75 2,059,751.58
Other Operating Revenues 1,991,400,94 79,312.52 Total Operating Revenues 146,593,837.27 142,561,020.16 OPERATING EXPENSES** 37,159,965.08 36,216,930.81 Research 33,959,101.89 35,015,973.99 Public Service 8,217,481.03 6,376,912.06 Academic Support 99,881,233.0 94,388,220.50 Sunder Services 5,353,564.48 40,810,859.81 Institutional Support 15,916,172.07 15,230,742.04 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterprises 371,231.8 356,135.19 Depreciation 9,289,158.52 335,776.62 Total Operating Expenses 80,462,867.03 76,429,017.66 Total Operating Expenses 80,462,867.03 76,429,017.66 Operating Income (Loss) 80,462,867.05 76,429,017.66 Total Operating Expenses 15,384,545.00 59,235,376.02 Legislative Appropriations (GR) 53,886,456.00 59,235,376.02	State Grant Pass Through Revenue	953,1	18.47 756,304.06
Total Operating Revenues	Other Grants and Contracts - Operating	9,930,4	103.15 9,203,542.26
Instruction	Other Operating Revenues	1,991,4	100.94 79,312.52
Instruction 37,159,965.08 36,216,930.81 Research 33,959,101.89 35,091,597.39 20,000,1597.39	Total Operating Revenues	146,593,8	337.27 142,561,020.16
Research 33,959,101.89 35,091,597,39 Public Service 8,217,481.03 6,376,912.06 Academic Support 98,81,239,30 94,338,522.05 Student Services 5,353,564.48 4,081,085.98 Institutional Support 15,916,172.07 15,230,742.04 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterprises 371,230.18 356,185.19 Depreciation 9,289,158.52 9,335,776.62 Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) (80,462,867.05) (76,429,017.76) NONOPERATING REVENUES (EXPENSES) 1 2,235,076.00 Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investing Activities Expense (5,242.59) (148,466.3) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55)	OPERATING EXPENSES (1)		
Research 33,959,101.89 35,091,597,39 Public Service 8,217,481.03 6,376,912.06 Academic Support 98,81,239,30 94,338,522.05 Student Services 5,353,564.48 4,081,085.98 Institutional Support 15,916,172.07 15,230,742.04 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterprises 371,230.18 356,185.19 Depreciation 9,289,158.52 9,335,776.62 Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) (80,462,867.05) (76,429,017.76) NONOPERATING REVENUES (EXPENSES) 1 2,235,076.00 Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investing Activities Expense (5,242.59) (148,466.3) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55)	Instruction	37,159,9	965.08 36,216,930.81
Public Service	Research		
Academic Support 99,881,239.30 94,338,522.05 Student Services 5,353,564.48 4,081,085.98 Institutional Support 15,916,172.07 15,230,742.04 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterprises 371,230.18 356,135.19 Depreciation 9,289,158.52 9,335,776.62 Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) 80,462,867.05 76,429,017.76 NONOPERATING REVENUES (EXPENSES) 1 1,223,450.74 36,042,49 Legislative Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042,49 Investing Activities Expense 5,242.59 (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gin/(Loss) on Sale/Disposal of Capital Assets (32,261,566.62) (4,084,763.55) Set Increase (Decrease) in Fair Value of Investments (32,279,979.99) (250,438.97) Other Nonoperating Revenues (278,097.99) (250,438.97) Other No		, ,	, ,
Student Services 5,535,564,48 4,081,085.98 Institutional Support 15,916,172.07 15,230,742.04 Operations and Maintenance of Plant 15,234,255.82 16,689,619.95 Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterprises 371,230.18 356,135.19 Depreciation 9,289,158.52 9,335,776.62 Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) (80,462,867.05) (76,429,017.76 NONOPERATING REVENUES (EXPENSES) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 5,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,887,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (326,156.66.2) (4,084,76.35) Solid Charges on Sale/Disposal of Capital Assets (32,994.22) (52,2388.55) Net Increase (Decrease) in Fair Value of Investments			
Distitutional Support	**		
Operations and Maintenance of Plant 15,234,255,82 16,689,619.95 Scholarships and Fellowships 1,674,353,95 1,272,715,83 Auxiliary Enterprises 371,230.18 356,135,19 Depreciation 9,289,158.52 9,335,776,62 Total Operating Expenses 227,056,704.32 218,990,037,92 Operating Income (Loss) (80,462,867.05) (76,429,017.76) NONOPERATING REVENUES (EXPENSES) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 53,888,489.29 2,857,059.51 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (14,8446.63) Interest Expense and Fiscal Charges (3261,556.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (329,422) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,888.77) Other Nonoperating Revenues /(Expenses) (278,007.99) (250,438.97) Other Nonoperating Revenues /(Expenses) (52,703,386.34 67,204,320.86			
Scholarships and Fellowships 1,674,535.95 1,272,715.83 Auxiliary Enterprises 371,230.18 356,135.19 Depreciation 9,288,158.52 337,776.62 Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) (80,462,867.05) (76,429,017.76) NONOPERATING REVENUES (EXPENSES) 35,886,456.00 59,235,376.00 Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets 32,294.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues / Expenses (40,807.73) (50,388.51) Total Nonoperating Revenues / Expenses, Gain/Losses and Transfer (15,192,480.71) (9,224,696.90) <td>**</td> <td></td> <td></td>	**		
Auxiliary Enterprises 371,230.18 356,135.19 Depreciation 9,289,158.52 9,335,776.62 Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) (80,462,867.05) (76,429,017.76) NONOPERATING REVENUES (EXPENSES) Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,94).22 (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues /(Expenses) (4,084,763.78) Total Nonoperating Revenues /(Expenses) (4,084,763.78) Total Nonoperating Revenues /(Expenses) (4,084,763.78) Total Nonoperating Revenues /(Expenses) (4,084,763.78) Copital Contributions (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS (15,192,480.71) (9,224,696.90) Total Revenues /(Expenses) (15,15,044.81) (38,94).03 Logislative Transfers-Out (15,15,044.81) (389,491.03)	•		
Poperciation			
Total Operating Expenses 227,056,704.32 218,990,037.92 Operating Income (Loss) (80,462,867.05) (76,429,017.76) NONOPERATING REVENUES (EXPENSES) S3,886,456.00 59,235,376.00 Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Interest Expense and Fiscal Charges (5,242.59) (184,46.63) Interest Expense and Fiscal Charges (32,94.22) (522,388.55) Gain/Loss) on Sale/Disposal of Capital Assets (32,94.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Othal Nonoperating Revenues /(Expenses) 5,247,806.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS 2 173,395.51 Capital Contributions 8,771,265.00 8,771,265.00 8,	· · · · · · · · · · · · · · · · · · ·	·	•
NONOPERATING REVENUES (EXPENSES) Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,94.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues / (Expenses) (278,097.99) (250,438.97) (278,097.99) (250,438.97) (278,097.99)	•		
Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Correct Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfe	Operating Income (Loss)	(80,462,8	367.05) (76,429,017.76)
Legislative Appropriations (GR) 53,886,456.00 59,235,376.00 Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Correct Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfe	NONOPERATING REVENUES (EXPENSES)		
Additional Appropriations (GR) 9,788,338.00 9,404,914.33 Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues (Expenses) 52,478.00 1,307,815.00 Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (173,000.00) (1,806,301.56)	· · · · · · · · · · · · · · · · · · ·	53.886.4	156.00 59.235.376.00
Gifts 1,223,450.74 36,042.49 Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (1,73,000.00) (
Investment Income 3,544,892.29 2,857,059.51 Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues (278,097.99) (250,438.97) Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS			
Investing Activities Expense (5,242.59) (148,446.63) Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues (278,097.99) (250,438.97) Total Nonoperating Revenues /(Expenses) 65,270,386.34 (67,204,320.86) Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS (15,192,480.71) (173,395.51) Capital Contributions 173,395.51 Capital Appropriations - HEF (GR) (8,771,265.00) Interagency Transfers Cap Assets-Decrease (443,851.72) (449,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (1,806,301.56)			•
Interest Expense and Fiscal Charges (3,261,566.62) (4,084,763.55) Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)			
Gain/(Loss) on Sale/Disposal of Capital Assets (32,994.22) (522,388.55) Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS	•		
Net Increase (Decrease) in Fair Value of Investments 402,672.73 (630,848.77) Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues / (Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)	•		
Settlement of Claims (278,097.99) (250,438.97) Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues / (Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)	* '		
Other Nonoperating Revenues 2,478.00 1,307,815.00 Total Nonoperating Revenues / (Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)	,	·	
Total Nonoperating Revenues /(Expenses) 65,270,386.34 67,204,320.86 Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers (15,192,480.71) (9,224,696.90) OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)		, ,	
OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)	. •		
OTHER REVENUES, EXPENSES, GAINS LOSSES AND TRANSFERS - 173,395.51 Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)		(15.103.4	(0.224.606.00)
LOSSES AND TRANSFERS Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)	Income/(Loss) before Other Revenues, Expenses, Gain/Losses and Transfers	(15,192,4	(9,224,696.90)
Capital Contributions - 173,395.51 Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)			
Capital Appropriations - HEF (GR) 8,771,265.00 8,771,265.00 Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)			
Interagency Transfers Cap Assets-Decrease (443,851.72) (409,577.46) Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)	*		•
Transfers-Out (1,515,044.81) (389,491.03) Legislative Transfers-Out (773,000.00) (1,806,301.56)			
Legislative Transfers-Out (773,000.00) (1,806,301.56)	* *	, ,	
		* ' '	
Total Other Revenue, Expenses, Gain/Losses and Transfers 6,039,368.47 6,339,290.46	•	, ,	
	Total Other Revenue, Expenses, Gain/Losses and Transfers	6,039,3	6,339,290.46

	August 31, 2013	August 31, 2012
CHANGE IN NET POSITION	(9,153,112.24)	(2,885,406.44)
Net Position, Beginning Restatements	174,538,500.63	177,423,907.07
Net Position, Beginning, as Restated	174,538,500.63	177,423,907.07
NET POSITION, ENDING	\$ 165,385,388.39	\$ 174,538,500.63

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

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER (763) Note 1: Matrix of Operating Expenses Reported by Function For the Fiscal Year Ended August 31, 2013

Operating Expenses]	Instruction	Research	Public Service	Academic Support	Student Services
Cost of Goods Sold	\$	- \$	-	\$ -	\$ -	\$ -
Salaries and Wages		24,856,712.64	17,972,213.24	3,979,127.96	57,526,271.81	2,383,775.44

Institutional	Operation and Maintenance of	Scholarships	Auxiliary		2013 Total
Support	Plant	and Fellowships	Enterprises	Depreciation	Expenditures
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,359,550.70	4,507,225.96	8,053.06	119,488.51	-	122,712,419.32
1,851,803.42	1,052,962.66	(0.02)	47,139.17	-	25,128,522.56
244,787.52	449,247.01	2,450.51	5,929.53	-	23,275,224.28
-	-	-	-	-	717,200.04
					-
31,337.69	6,411.24	-	8,278.13	-	1,860,697.35
873,832.10	2,290,179.38	3,187.40	156,119.59	-	16,080,614.13
17,377.46	2,202,726.44	-	1,603.23	-	2,419,561.10
493,392.48	3,182,654.58	8,000.00	12,478.76	-	4,941,984.13
88,751.41	183,905.95	-	82.50	-	1,618,307.25
43,179.54	1,467.93	165.00	3,047.45	-	264,111.98
-	-	-	-	9,289,158.52	9,289,158.52
-	-	-	-	-	836,442.22
29.80	-	-	-	-	29.80
60,142.00	-	1,651,680.00	-	-	2,549,451.54
 851,987.95	1,357,474.67	1,000.00	17,063.31	-	15,362,980.10
\$ 15,916,172.07	\$ 15,234,255.82	\$ 1,674,535.95	\$ 371,230.18	\$ 9,289,158.52	\$ 227,056,704.32

Statement of Cash Flows For the Fiscal Year Ended August 31, 2013

August 31,

August 31,u

August 31, 2013 August 31, 2012

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities

Operating

Notes to Schedule 1A - Schedule of Expenditures of Federal Awards For the Fiscal Year Ended August 31, 2013

Note 1: Nonmonetary Assistance $\ensuremath{\mathrm{N/A}}$

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER (763) Schedule 1B - Schedule of State Grant Pass-Throughs From/To State Agencies For the Fiscal Year Ended August 31, 2013

Pass-Through From State Agencies: To University of North Texas Health Science Center (763)

Cancer Prevention and Research Institute of Texas (Agency 542)
Dallas 8.76 0j68.76 ewxas (Agenit7 - o)

Schedule 2A - Miscellaneous Bond Information For the Fiscal Year Ended August 31, 2013

	Bonds		Terms of Variable	Schee Matu		First
Description of Lance	Issued	Range of	Interest	First	Last	Call
Description of Issue	 to Date	Interest Rates	Rate	Year	Year	Date
RFS Refunding Bonds, Series 2003A	\$ 2,915,000.00	5.3750% - 5.5000%	N/A	2015	2017	4/15/2013
RFS Refunding and Improvement Bonds, Series 2005	11,250,000.00	3.2500% - 5.2500%	N/A	2006	2019	4/15/2015
RFS Bonds, Series 2009	38,650,000.00	3.0000% - 5.2500%	N/A	2009	2028	4/15/2018
RFS Refunding Bonds, Series 2009B	3,455,000.00	3.0000% - 4.7500%	N/A	2010	2019	N/A
RFS Refunding Bonds, Series 2010	15,540,000.00	3.0000% - 5.0000%	N/A	2011	2022	4/15/2020
RFS Refunding and Improvement Bonds, Series 2012A	19,680,000.00	2.0000% - 5.0000%	N/A	2013	2032	4/15/2022
Total	\$ 91,490,000.00					

RFS - Revenue Financing System

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER (763) Schedule 2B - Changes in Bonded Indebtedness For the Fiscal Year Ended August 31, 2013

Description of Issue		Bonds Outstanding 09/01/12		Bonds Issued		Bonds Matured or Retired		Bonds Refunded or Extinguished		Bonds Outstanding 08/31/13	
RFS Refunding Bonds, Series 2003A	\$	2,915,000.00	s		-	\$	-	\$	-	\$	2,915,000.00
RFS Refunding and Improvement Bonds, Series 2005		7,590,000.00			-		1,305,000.00		-		6,285,000.00
RFS Bonds, Series 2009		31,430,000.00			-		1,410,000.00		-		30,020,000.00
RFS Refunding Bonds, Series 2009B		2,025,000.00			-		480,000.00		-		1,545,000.00
RFS Refunding Bonds, Series 2010		15,360,000.00			-		1,230,000.00		-		14,130,000.00
RFS Refunding and Improvement Bonds, Series 2012A		19,680,000.00			-		1,365,000.00		-		18,315,000.00
Total	\$	79,000,000.00	\$		-	\$	5,790,000.00	\$	=	\$	73,210,000.00

^{*}Bonds premiums and issuance costs greater than 5% of the par value of the bond issue are capitalized and amortized over the life of the bonds.

Unamortized Premium *		Unamortized Discount		Unamortized Gain/(Loss) on Refunding			Net Bonds Outstanding 08/31/13	Amounts Due Within One Year		
\$	-	\$		-	\$	-	\$	2,915,000.00	\$	-
	-			-		-		6,285,000.00		1,370,000.00
	-			-		-		30,020,000.00		1,460,000.00
	-			-		-		1,545,000.00		500,000.00

Schedule 2C - Debt Service Requirements For the Fiscal Year Ended August 31, 2013

Description of Issue	Year	Principal	Interest*
Revenue Bonds	2014	d)	Φ 150 175 00
RFS Refunding Bonds, Series 2003A	2014	\$ -	\$ 159,175.00
	2015	920,000.00	159,175.00
	2016	970,000.00	109,725.00
	2017	1,025,000.00 2,915,000.00	56,375.00 484,450.00
		2,913,000.00	484,430.00
RFS Refunding and Improvement Bonds, Series 2005	2014	1,370,000.00	313,012.50
	2015	890,000.00	251,362.50
	2016	930,000.00	211,312.50
	2017	980,000.00	162,487.50
	2018	1,030,000.00	111,037.50
	2019	1,085,000.00	56,962.50
		6,285,000.00	1,106,175.00
RFS Bonds, Series 2009	2014	1,460,000.00	1,430,787.50
	2015	1,510,000.00	1,379,687.50
	2016	1,555,000.00	1,334,387.50
	2017	1,635,000.00	1,256,637.50
	2018	1,685,000.00	1,203,500.00
	2019-2023	9,685,000.00	4,757,675.00
	2024-2028	12,490,000.00	1,952,987.50
		30,020,000.00	13,315,662.50
RFS Refunding Bonds, Series 2009B	2014	500,000.00	63,487.50
RI 5 Refunding Bonds, Series 2007B	2015	190,000.00	43,487.50
	2016	200,000.00	35,887.50
	2017	210,000.00	27,887.50
	2018	220,000.00	19,487.50
	2019	225,000.00	10,687.50
	2019	1,545,000.00	200,925.00
DEC D. C. of the Decade Control 2010	2014	1 205 000 00	CEO 050 00
RFS Refunding Bonds, Series 2010	2014	1,295,000.00	658,050.00
	2015	1,360,000.00	593,300.00
	2016 2017	1,430,000.00 1,500,000.00	525,300.00 453,800.00
	2017	1,560,000.00	
	2019-2022	6,985,000.00	393,800.00
	2019-2022	14,130,000.00	841,250.00 3,465,500.00
DEG D. G. H	2014	1.255.000.00	0.50.500.00
RFS Refunding and Improvement Bonds, Series 2012A	2014	1,275,000.00	869,600.00
	2015	1,315,000.00	831,350.00
	2016	1,380,000.00	765,600.00
	2017	1,445,000.00	696,600.00
	2018	1,525,000.00	624,350.00
	2019-2023	7,185,000.00	1,983,350.00
	2024-2028	2,100,000.00	843,500.00
	2029-2032	2,090,000.00 18,315,000.00	267,500.00 6,881,850.00
Total		\$ 73,210,000.00	\$ 25,454,562.50

^{*} 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 accural basis.

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER (763) Schedule 2D - Analysis of Funds Available for Debt Service For the Fiscal Year Ended August 31, 2013

Total Operating
Pledged Expenses/
and Other Expenditures &
Sources Capital Outlay

Description of Issue Sources Capital Outlay Principal Interest *

RFS Bonds Series

≱r SCIC

Schedule 3 - Reconciliation of Cash in State Treasury For the Fiscal Year Ended August 31, 2013

Cash in State Treasury	Unrestricted	Restricted	Current Year Total
Local Revenue Fund 0280	4,258,323.43	_	4,258,323.43
Local Revenue Fund 0819	709,748.18	-	709,748.18
Total Cash in State Treasury (Statement of Net Position)	\$ 4,968,071.61	\$ -	\$ 4,968,071.61