

**ANNUAL FINANCIAL REPORT**

**of the**

**UNIVERSITY OF NORTH TEXAS**

**DENTON, TEXAS**

**Neal J. Smatresk, President**

**For the Year Ended August 31, 2023**



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November 20, 2023

Dr. Neal J. Smatresk  
President  
University of North Texas  
Denton, Texas

Dear Dr. Smatresk:

We are pleased to submit the annual financial report of the University of North Texas for the year ended August 31, 2023, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) Statement No. 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas Annual Comprehensive Financial Report (ACFR); 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 Rafiu Fashina at (940) 369-5518.

Sincerely,

*Rafiu Fashina*

Rafiu Fashina  
Associate VP & Controller

Approved:



Clayton Gibson, CPA  
Vice President for Finance and Administration & CFO

*Paula J. Welch*

Paula J. Welch, CPA  
Associate Vice Chancellor for Finance & System  
Controller

**Clayton Gibson, CPA**  
Vice President for Finance & Administration  
and Chief Financial Officer  
1155 Union Circle, #310500  
Denton, TX 76203-5017  
940.565.2055  
www.UNT.edu



**UNIVERSITY OF NORTH TEXAS**

**ORGANIZATIONAL DATA**

**August 31, 2023**

**BOARD OF REGENTS**

Melisa Denis.....(Term expires May 2025) ..... Southlake  
Daniel Feehan .....(Term expires May 2025) ..... Fort Worth  
John Scott, Jr., D.O.....(Term expires May 2025) ..... Keller  
  
Ashok (A.K.) Mago .....(Term expires May 2027) ..... Dallas  
Lindy Rydman .....(Term expires May 2027) ..... Houston  
Laura Wright .....(Term expires May 2027) ..... Dallas  
  
Carlos Munguia.....(Term expires May 2029) ..... University Park  
Terry West .....(Term expires May 2029) ..... Lucas

**STUDENT REGENT**

Adebola “Serah” Sulaiman.....(Term expires May 2024) ..... Mesquite

**OFFICERS OF THE BOARD**

Laura Wright ..... Chair  
Carlos Munguia ..... Vice Chair

**ADMINISTRATIVE OFFICERS**

Michael R. Williams ..... Chancellor  
Neal J. Smatresk ..... President  
Clayton Gibson..... Vice President for Finance and Administration & CFO

*As of the time of print, the System is pending one additional Regent appointment by the Governor of Texas.*

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Net Position**  
**As of August 31, 2023**

	<u>August 31,</u> <u>2023</u>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	
Cash on Hand	\$ 81,705.00
Cash in Bank	4,709,689.29
Cash in State Treasury	23,334,860.01
Cash Equivalents	191,906,810.57
Short Term Investments	2,326,206.62
Restricted Cash and Cash Equivalents:	
Cash in Bank	3,309.59
Legislative Appropriations	110,791,139.73
Receivables From:	
Accounts	104,543,191.97
Federal	12,743,484.00
Other Intergovernmental	823,925.23
Gifts, Pledges and Donations	1,519,539.13
Interest and Dividends	3,406,178.53
Leases	1,564,604.55
Other	5,953,225.50
Due From Other Agencies	329,933.66
Due from Other Components	12,644,149.58
Consumable Inventories	519,880.31
Merchandise Inventories	2,119,059.37
Prepaid Items	61,734,269.91
Loans and Contracts	1,381,977.09
<b>Total Current Assets</b>	<b><u>\$ 542,437,139.64</u></b>
Non-Current Assets	
Restricted Investments	\$ 50,663,133.09
Loans and Contracts	110,457.60
Investments	271,185,534.11
Gifts, Pledges and Donations	4,159,625.19
Leases Receivable	7,117,276.51
Capital Assets:	
Non-Depreciable or Non-Amortizable	158,633,812.15
Depreciable or Amortizable, Net	825,694,468.67
<b>Total Non-Current Assets</b>	<b><u>\$ 1,317,564,307.32</u></b>
<b>Total Assets</b>	<b><u>\$ 1,860,001,446.96</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows of Resources	\$ 1,047,725.23
<b>Total Deferred Outflows of Resources</b>	<b><u>\$ 1,047,725.23</u></b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 1,861,049,172.19</u></b>

*Continued on Next Page*



**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Net Position**  
**As of August 31, 2023**

	<u>August 31,</u> <u>2023</u>
<b>LIABILITIES</b>	
Current Liabilities	
Payables From:	
Accounts	\$ 30,463,000.45
Payroll	34,170,463.14
Other	3,982,446.36
Interest	131,093.74
Due To Other Agencies	236,869.78
Due to Other Components	9,826,352.24
Unearned Revenue	291,356,812.07
Employees' Compensable Leave	2,592,350.60
Lease Obligations	1,581,704.99
Subscription Obligations	2,950,707.12
Funds Held for Others	4,287,470.75
Other Current Liabilities	1,430,578.30
<b>Total Current Liabilities</b>	<b><u>\$ 383,009,849.54</u></b>
Non-Current Liabilities	
Employees' Compensable Leave	\$ 12,515,280.67
Lease Obligations	2,212,947.90
Subscription Obligations	3,818,364.03
Asset Retirement Obligation	1,456,875.00
Other Non-Current Liabilities	1,347,920.84
<b>Total Non-Current Liabilities</b>	<b><u>\$ 21,351,388.44</u></b>
<b>Total Liabilities</b>	<b><u>\$ 404,361,237.98</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows of Resources	\$ 8,798,951.23
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 8,798,951.23</u></b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>\$ 413,160,189.21</u></b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 970,109,140.62
Restricted For:	
Funds Held as Permanent Investments	
Non-Expendable	24,753,853.92
Expendable	31,660,060.47
Other Restricted	49,662,099.22
Unrestricted	371,703,828.75
<b>Total Net Position</b>	<b><u>\$ 1,447,888,982.98</u></b>

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended August 31, 2023**

	<b>August 31,</b>
	<b>2023</b>
<b>OPERATING REVENUES</b>	
Tuition and Fees	\$ 581,453,202.01
Discounts and Allowances	(132,171,838.39)
Auxiliary Enterprises	87,104,013.06
Discounts and Allowances	(193,812.00)
Sales of Goods and Services	26,119,189.13
Federal Grant Revenue	40,490,084.14
Federal Pass-Through Revenue	3,186,284.54
State Grant Revenue	805,927.55
State Grant Pass-Through Revenue	39,011,949.86
Other Contracts and Grants	5,693,376.95
Other Operating Revenues	1,605,721.43
<b>Total Operating Revenues</b>	<b>\$ 653,104,098.28</b>
<b>OPERATING EXPENSES <sup>(1)</sup></b>	
Instruction	\$ 198,757,798.81
Research	89,180,219.86
Public Service	10,009,450.45
Academic Support	69,600,428.47
Student Services	106,253,125.87
Institutional Support	58,970,122.89
Operation and Maintenance of Plant	45,627,729.67
Scholarships and Fellowships	118,714,716.29
Auxiliary Enterprises	70,202,107.67
Depreciation and Amortization	72,943,711.15
<b>Total Operating Expenses</b>	<b>\$ 840,259,411.13</b>
<b>Operating Loss</b>	<b>\$ (187,155,312.85)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Legislative Appropriations (GR)	\$ 124,819,522.00
Additional Appropriations (GR)	28,121,388.49
Federal Revenue	78,136,922.46
Gifts	17,713,483.42
Investment Income	14,377,191.17
Interest Expense and Fiscal Charges	(187,681.02)
Loss on Sale of Capital Assets	(1,709,258.63)
Net Increase in Fair Value of Investments	17,027,720.08
Other Nonoperating Revenues	13,403,949.01
Other Nonoperating Expenses	(144,217.28)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ 291,559,019.70</b>
<b>Income Before Other Revenues, Expenses and Transfers</b>	<b>\$ 104,403,706.85</b>
<b>OTHER REVENUES, EXPENSES AND TRANSFERS</b>	
Capital Contributions	\$ 9,649,166.16
Capital Appropriations (HEF)	37,346,563.00
Contributions To Permanent and Term Endowments	1,129,115.41
Interagency Transfers of Capital Assets-Increase	105,624,943.16
Interagency Transfers of Capital Assets-Decrease	(5,567.62)
Transfers From Other State Agencies	639,459.82
Legislative Transfers In	953,633.00
Legislative Transfers Out	(8,069,147.00)
Legislative Appropriation Lapses	(0.61)
Transfers From Other Components	16,494,824.65
Transfers To Other Components	(94,357,976.70)
<b>Total Other Revenues, Expenses and Transfers</b>	<b>\$ 69,405,013.27</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 173,808,720.12</b>
Beginning Net Position	\$ 1,275,199,457.71
Restatement	(1,119,194.85)
<b>Beginning Net Position, as Restated</b>	<b>\$ 1,274,080,262.86</b>
<b>ENDING NET POSITION</b>	<b>\$ 1,447,888,982.98</b>

<sup>(1)</sup> See Matrix of Operating Expenses Reported by Function.

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)  
 Matrix of Operating Expenses Reported by Function  
 For the Year Ended August 31, 2023

Operating Expenses	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation and Maintenance of Plant	Scholarships and Fellowships	Auxiliary Enterprises	Depreciation and Amortization	Total Expenditures
Cost of Goods Sold	\$ 198,481.26	\$ -	\$ 29,599.15	\$ 80,428.55	\$ 164,105.22	\$ 1,221,681.94	\$ -	\$ -	\$ 10,525,748.16	\$ -	\$ 12,220,044.28
Salaries and Wages	146,340,567.59	60,314,755.72	5,940,659.00	39,507,868.87	57,153,400.61	25,945,005.59	12,016,024.61	-	28,396,128.99	-	375,614,410.98
Payroll Related Costs	36,453,243.37	10,652,818.33	1,209,068.03	9,583,781.08	13,826,291.20	8,137,952.67	3,875,118.86	-	7,182,863.76	-	90,921,137.30
Professional Fees and Services	1,930,449.29	4,975,857.42	522,123.48	5,337,784.18	9,750,551.49	10,847,644.00	3,008,634.05	-	2,002,894.95	-	38,375,938.86
Federal Pass-Through Expenses	39,241.65	195,099.87	134,921.90	-	-	-	-	-	-	-	369,263.42
State Pass-Through Expenses	-	26,657.36	-	-	-	-	-	-	-	-	26,657.36
Travel	2,168,062.77	1,901,094.61	134,117.08	2,454,086.07	6,192,624.50	348,934.67	30,847.96	-	182,655.24	-	13,412,422.90
Materials and Supplies	7,251,751.61	4,994,103.24	582,649.66	8,045,718.11	6,020,419.71	2,887,464.29	3,984,455.76	-	5,605,743.21	-	39,372,305.59
Communications and Utilities	79,717.43	7,625.90	3,805.57	24,308.67	1,450,500.38	490,539.29	12,118,748.98	-	3,752,650.39	-	17,927,896.61
Repairs and Maintenance	725,928.46	1,143,227.07	18,403.70	370,237.75	2,699,899.07	1,820,955.19	9,866,170.02	-	7,777,594.90	-	24,422,416.16
Rentals and Leases	701,003.78	368,834.33	79,760.21	938,637.00	1,710,539.04	1,124,143.69	277,179.98	-	842,079.28	-	6,042,177.31
Printing and Reproduction	389,072.67	217,461.51	143,283.03	772,850.72	1,697,039.61	1,272,759.59	24,205.13	-	431,281.25	-	4,947,953.51
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	72,943,711.15	72,943,711.15
Scholarships	471,548.84	3,302,808.42	626,604.97	-	-	-	-	118,714,716.29	-	-	123,115,678.52
Asset Retirement Obligation	-	-	-	-	-	-	54,976.42	-	-	-	54,976.42
Claims and Losses	-	-	-	16,725.00	-	82,227.93	-	-	-	-	98,952.93
Other Operating Expenses	2,008,730.09	1,079,876.08	584,454.67	2,468,002.47	5,587,755.04	4,790,814.04	371,367.90	-	3,502,467.54	-	20,393,467.83
<b>Total Operating Expenses</b>	<b>\$ 198,757,798.81</b>	<b>\$ 89,180,219.86</b>	<b>\$ 10,009,450.45</b>	<b>\$ 69,600,428.47</b>	<b>\$ 106,253,125.87</b>	<b>\$ 58,970,122.89</b>	<b>\$ 45,627,729.67</b>	<b>\$ 118,714,716.29</b>	<b>\$ 70,202,107.67</b>	<b>\$ 72,943,711.15</b>	<b>\$ 840,259,411.13</b>

UNAUDITED

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Cash Flows**  
**For the Year Ended August 31, 2023**

	<b>August 31, 2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Proceeds from Customers	\$ 27,406,319.15
Proceeds from Tuition and Fees	460,802,462.13
Proceeds from Research Grants and Contracts	91,414,512.36
Proceeds from Loan Programs	757,220.19
Proceeds from Auxiliaries	86,910,201.06
Proceeds from Other Revenues	5,304,258.17
Payments to Suppliers for Goods and Services	(157,742,226.68)
Payments to Employees	(446,050,210.98)
Payments for Other Expenses	(151,031,849.02)
<b>Net Cash Used by Operating Activities</b>	<b>\$ (82,229,313.62)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Proceeds from State Appropriations	\$ 132,670,138.33
Proceeds from Gifts	17,713,483.42
Proceeds from Endowments	1,129,115.41
Proceeds from Transfers from Other Agencies	639,459.82
Proceeds from Transfers from Other Components	16,494,824.65
Proceeds from Legislative Transfers	953,633.00
Proceeds from Grant Receipts	78,136,922.46
Proceeds from Other Revenues	13,403,949.01
Payments for Legislative Transfers	(8,069,147.00)
Payments for Transfers to Other Components	(106,345,938.91)
Payments for Legislative Appropriation Lapses	(0.61)
Payments for Other Uses	(77,795.87)
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>\$ 146,648,643.71</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from Sale of Capital Assets	\$ 42,897.85
Proceeds from State Appropriations	37,346,563.00
Proceeds of Transfers from Other Components for Debt Issuance	863,665.15
Proceeds from Capital Contributions	70,000.00
Payments for Additions to Capital Assets	(50,082,683.78)
Payments for Leases/SBITAs	(5,711,932.14)
Payments of Interest on Debt Issuance	(58,564.15)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>\$ (17,530,054.07)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from Sale of Investments	\$ 469,005,275.51
Proceeds from Interest and Investment Income	13,718,717.30
Payments to Acquire Investments	(521,275,558.18)
<b>Net Cash Used by Investing Activities</b>	<b>\$ (38,551,565.37)</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>\$ 8,337,710.65</b>
Cash and Cash Equivalents, September 1, 2022	\$ 211,698,663.81
<b>Cash and Cash Equivalents, August 31, 2023</b>	<b>\$ 220,036,374.46</b>

UNAUDITED

**UNIVERSITY OF NORTH TEXAS (752)**  
**Statement of Cash Flows**  
**For the Year Ended August 31, 2023**

	<b>August 31,</b> <b>2023</b>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED)</b>	
<b>BY OPERATING ACTIVITIES</b>	
Operating Loss	\$ (187,155,312.85)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization Expense	\$ 72,943,711.15
Asset Retirement Obligation Expense	54,976.42
Cash Flow Classification Differences from GASB 87	107,953.64
Employee Benefits Paid by State	18,091,854.48
Changes in Assets and Liabilities:	
Decrease in Receivables	11,003,368.33
Increase in Inventories	(133,423.04)
Increase in Prepaid Expenses	(9,512,982.38)
Decrease in Loans and Contracts	757,220.19
Increase in Payables	4,095,837.53
Increase in Unearned Revenue	7,675,175.07
Increase in Employees' Compensable Leave	25,439.62
Decrease in Other Liabilities	(183,131.78)
Total Adjustments	\$ 104,925,999.23
Net Cash Used by Operating Activities	\$ (82,229,313.62)
<b>NON-CASH TRANSACTIONS</b>	
Net Change in Fair Value of Investments	\$ 17,027,720.08
Donation of Capital Assets	9,579,166.16
Borrowing Under Lease Purchase	10,994,560.41
Loss on Sale of Capital Assets	(1,709,258.63)
Capital Assets Acquired with Payables	3,412,170.60
Interagency Transfer of Capital Assets	105,619,375.54

UNAUDITED

University of North Texas [752]  
 Schedule 1A - Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended August 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	ALN Number	NSE Name/Identifying Number	Agy/Univ Number	Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State	Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/Univ No.	Pass-Through To Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
<b>Institute of Museum and Library Services</b>												
<u>Pass-Through From:</u>												
Grants to States	45.310						\$ 27,133.65				\$ 27,133.65	\$ 27,133.65
<u>Pass-Through From:</u>												
Texas State Library and Archives Commission			306	27,133.65								
<b>Totals - Institute of Museum and Library Services</b>												
				\$ 27,133.65	-	-	\$ 27,133.65		-	-	\$ 27,133.65	\$ 27,133.65
<b>U.S. Department of Education</b>												
<u>Direct Programs:</u>												
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C					\$ 701,025.67	\$ 701,025.67				\$ 701,025.67	\$ 701,025.67
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E					\$ 127,893.52	\$ 127,893.52				\$ 127,893.52	\$ 127,893.52
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F					\$ 4,373,887.19	\$ 4,373,887.19				\$ 4,373,887.19	\$ 4,373,887.19
<u>Pass-Through From:</u>												
Supporting Effective Instruction State Grants, Title II, Part A	84.367A						\$ 55,004.00				\$ 55,004.00	\$ 55,004.00
<u>Pass-Through From:</u>												
Texas Education Agency			701	55,004.00								
<u>DISABILITY INNOVATION FUND (DIF)</u>												
<u>Pass-Through From:</u>												
Texas Workforce Commission	84.421D						706,131.49				706,131.49	706,131.49
Supporting Effective Educator Development Program	84.423A						173,131.71				173,131.71	173,131.71
<u>Pass-Through From:</u>												
University of Texas at Austin			721	173,131.71								
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C						1,037,300.76				1,037,300.76	1,037,300.76
<u>Pass-Through From:</u>												
Texas Higher Education Coordinating Board			781	1,037,300.76								
<b>Totals - U.S. Department of Education</b>												
				\$ 1,971,567.96	-	\$ 5,202,806.38	\$ 7,174,374.34		-	-	\$ 7,174,374.34	\$ 7,174,374.34
<b>U.S. Department of Health and Human Services</b>												
<u>Pass-Through From:</u>												
Temporary Assistance for Needy Families	93.558						\$ 130,714.16				\$ 130,714.16	\$ 130,714.16
<u>Pass-Through From:</u>												
Texas Workforce Commission			320	130,714.16								
<b>Totals - U.S. Department of Health and Human Services</b>												
				\$ 130,714.16	-	-	\$ 130,714.16		-	-	\$ 130,714.16	\$ 130,714.16
<b>Research &amp; Development Cluster</b>												
<b>Corporation for National and Community Service</b>												
AmeriCorps State and National 94.006	94.006	Onestar National Service Commission/ 18ACHTX001		\$ (1,118.52)			\$ (1,118.52)				\$ (1,118.52)	\$ (1,118.52)
AmeriCorps State and National 94.006		Onestar National Service Commission/ 19AC209184		\$ (1,429.57)			\$ (1,429.57)				\$ (1,429.57)	\$ (1,429.57)
AmeriCorps State and National 94.006		Onestar National Service Commission/ 21ACCGTX001		\$ 422,549.64			\$ 422,549.64				\$ 422,549.64	\$ 422,549.64
AmeriCorps State and National 94.006		Onestar National Service Commission/ 21AC249352		\$ 22,176.00			\$ 22,176.00				\$ 22,176.00	\$ 22,176.00
<b>Totals - Corporation for National and Community Service</b>												
				-	442,177.55	\$ -	\$ 442,177.55		-	-	\$ 442,177.55	\$ 442,177.55
<b>Institute of Museum and Library Services</b>												
Laura Bush 21st Century Librarian Program	45.313	University of Tennessee - Knoxville/ A22-0762-5001			15,064.39		15,064.39				15,064.39	15,064.39
<u>Direct Programs:</u>												
Grants to States	45.310					\$ 4,057.81	\$ 4,057.81				\$ 4,057.81	\$ 4,057.81
National Leadership Grants	45.312					\$ 111,514.82	\$ 111,514.82				\$ 111,514.82	\$ 111,514.82
Laura Bush 21st Century Librarian Program	45.313					\$ 245,347.28	\$ 245,347.28				\$ 245,347.28	\$ 245,347.28
<b>Totals - Institute of Museum and Library Services</b>												
				-	15,064.39	\$ 360,919.91	\$ 375,984.30		-	-	\$ 375,984.30	\$ 375,984.30
<b>National Aeronautics and Space Administration</b>												
National Aeronautics and Space Administration	43.000	Intelligent Optical Systems, Inc./ 1916		\$ 13,226.75			\$ 13,226.75				\$ 13,226.75	\$ 13,226.75
National Aeronautics and Space Administration		Intelligent Optical Systems, Inc./ 1920		\$ 18,119.58			\$ 18,119.58				\$ 18,119.58	\$ 18,119.58
National Aeronautics and Space Administration		QuestTek Innovations/ 20-0355		\$ 22,091.37			\$ 22,091.37				\$ 22,091.37	\$ 22,091.37
Science	43.001	Smithsonian Astrophysical Observatory/ GO3-24089X		\$ 34,930.96			\$ 34,930.96				\$ 34,930.96	\$ 34,930.96
Science		Smithsonian Astrophysical Observatory/ TM3-24005X		\$ 9,137.34			\$ 9,137.34				\$ 9,137.34	\$ 9,137.34
<u>Direct Programs:</u>												
National Aeronautics and Space Administration	43.000	SRA452		\$ 8,682.00			\$ 8,682.00				\$ 8,682.00	\$ 8,682.00
National Aeronautics and Space Administration	43.000	22-0414		\$ 34,121.48			\$ 34,121.48				\$ 34,121.48	\$ 34,121.48
Science	43.001			\$ 152,969.32			\$ 152,969.32				\$ 152,969.32	\$ 152,969.32
Office of Stem Engagement (OSTEM)	43.008			\$ 162,249.91			\$ 162,249.91				\$ 162,249.91	\$ 162,249.91
Safety, Security and Mission Services	43.009			\$ 46,411.14			\$ 46,411.14				\$ 46,411.14	\$ 46,411.14
Space Technology	43.012			\$ 47,848.66			\$ 47,848.66				\$ 47,848.66	\$ 47,848.66
<u>Pass-Through From:</u>												
Aeronautics	43.002						33022.64				33022.64	33022.64
<u>Pass-Through From:</u>												
Texas A&M Engineering Experiment Station			712	\$ 33,022.64								
Exploration	43.003					39167.35	39167.35				26906.99	39167.35
<u>Pass-Through To:</u>												
Texas A&M Engineering Experiment Station		National Space Grant Foundation/ 80NSSC18M0035						712	12260.36			
<b>Totals - National Aeronautics and Space Administration</b>												
				\$ 33,022.64	136,673.35	\$ 452,282.51	\$ 621,978.50		12,260.36	-	\$ 609,718.14	\$ 621,978.50
<b>National Archives and Records Administration</b>												
<u>Direct Programs:</u>												
National Historical Publications and Records Grants	89.003					\$ 7,244.75	\$ 7,244.75				\$ 7,244.75	\$ 7,244.75
<b>Totals - National Archives and Records Administration</b>												
				-	-	\$ 7,244.75	\$ 7,244.75		-	-	\$ 7,244.75	\$ 7,244.75
<b>National Endowment for the Arts</b>												
<u>Direct Programs:</u>												
Promotion of the Arts Grants to Organizations and Individuals	45.024					\$ 3,422.95	\$ 3,422.95				\$ 3,422.95	\$ 3,422.95
<b>Totals - National Endowment for the Arts</b>												
				-	-	\$ 3,422.95	\$ 3,422.95		-	-	\$ 3,422.95	\$ 3,422.95
<b>National Endowment For The Humanities</b>												
Promotion of the Humanities Federal/State Partnership	45.129	Humanities Texas/ 2022-6696		\$ 8,650.75			\$ 8,650.75				\$ 8,650.75	\$ 8,650.75
Promotion of the Humanities Federal/State Partnership		Humanities Texas/ 2022-6697		\$ 7,898.05			\$ 7,898.05				\$ 7,898.05	\$ 7,898.05
Promotion of the Humanities Federal/State Partnership		Humanities Texas/ 2023-6860		\$ 1,972.50			\$ 1,972.50				\$ 1,972.50	\$ 1,972.50
<u>Direct Programs:</u>												
Promotion of the Humanities Division of Preservation and Access	45.149					\$ 98,427.41	\$ 98,427.41				\$ 98,427.41	\$ 98,427.41
<b>Totals - National Endowment For The Humanities</b>												
				-	18,521.30	\$ 98,427.41	\$ 116,948.71		-	-	\$ 116,948.71	\$ 116,948.71
<b>National Science Foundation</b>												
Engineering	47.041	Cleveland State University/ 2020001734		\$ 11,983.76			\$ 11,983.76				\$ 11,983.76	\$ 11,983.76
Engineering		University of California - Riverside/ S-001599		\$ 45,939.09			\$ 45,939.09				\$ 45,939.09	\$ 45,939.09
Engineering		University of South Florida/ 1253-1142-00-A		\$ 45,088.55			\$ 45,088.55				\$ 45,088.55	\$ 45,088.55
Mathematical and Physical Sciences	47.049	Boise State University/ 10821-PO141389		\$ 37,274.52			\$ 37,274.52				\$ 37,274.52	\$ 37,274.52
Mathematical and Physical Sciences		Occidental College/ OXY-CURM0088		\$ 5,237.46			\$ 5,237.46				\$ 5,237.46	\$ 5,237.46
Computer and Information Science and Engineering	47.070	Baylor University/ 1001106-02		\$ (601.88)			\$ (601.88)				\$ (601.88)	\$ (601.88)
Computer and Information Science and Engineering		Baylor University/ 1001348-02		\$ 12,085.25			\$ 12,085.25				\$ 12,085.25	\$ 12,085.25
Computer and Information Science and Engineering		Cornell University/ 145694-22041		\$ 68,305.64			\$ 68,305.64				\$ 68,305.64	\$ 68,305.64
Computer and Information Science and Engineering		Kansas State University/ A22-0064-5001		\$ 2,281.41			\$ 2,281.41				\$ 2,281.41	\$ 2,281.41
Computer and Information Science and Engineering		University of Maryland - Baltimore/		\$ 39,545.97			\$ 39,545.97				\$ 39,545.97	\$ 39,545.97

UNAUDITED

University of North Texas (752)
Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2023

Table with columns: Federal Grantor/Pass-through Grantor/Program Title, ALN Number, NSE Name/Identifying Number, Agency/Univ Number, Pass-Through From Agencies or Universities Amount, Pass-Through From Non-State, Direct Program Amount, Total PT From and Direct Prog. Amount, Agency/Univ No., Pass-Through To Agencies or Universities Amount, Pass-Through To Non-State Entities Amount, Expenditures Amount, Total PT To and Expenditures Amount. Rows include categories like Computer and Information Science, Biological Sciences, STEM Education, National Science Foundation, Nuclear Regulatory Commission, U.S. Department of the Interior, U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, and U.S. Department of Education.





UNAUDITED

University of North Texas [752]  
 Schedule 1A - Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended August 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	ALN Number	NSE Name/Identifying Number	Agy/Univ Number	Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State	Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/Univ No.	Pass-Through To Agencies or Universities Amount	Pass-Through To Non-State Entities Amount	Expenditures Amount	Total PT To and Expenditures Amount
<b>U.S. Department of Justice</b>												
Drug Court Discretionary Grant Program	16.585	Denton County/20-0432			12,697.31		12,697.31				12,697.31	12,697.31
Direct Programs:												
U.S. Department of Justice	16.000	20-1238				-2,472.17	-2,472.17				-2,472.17	-2,472.17
<b>Totals - U.S. Department of Justice</b>					\$ -	\$ 12,697.31	\$ (2,472.17)				\$ 10,225.14	\$ 10,225.14
<b>Highway Planning and Construction Cluster</b>												
U.S. Department of Transportation												
Direct Programs:												
Highway Planning and Construction	20.205					614,788.05	614,788.05				614,788.05	614,788.05
Pass-Through From:												
Highway Planning and Construction	20.205						81,922.50				81,922.50	81,922.50
Pass-Through From:												
Texas Department of Transportation			601	81,922.50								
<b>Totals - U.S. Department of Transportation</b>				\$ 81,922.50	\$ -	\$ 614,788.05	\$ 696,710.55				\$ 696,710.55	\$ 696,710.55
<b>Fish and Wildlife Cluster</b>												
U.S. Department of the Interior												
Direct Programs:												
Wildlife Restoration and Basic Hunter Education	15.611					30,874.04	30,874.04				30,874.04	30,874.04
<b>Totals - U.S. Department of the Interior</b>				\$ -	\$ -	\$ 30,874.04	\$ 30,874.04				\$ 30,874.04	\$ 30,874.04
<b>Student Financial Assistance Programs Cluster</b>												
U.S. Department of Education												
Direct Programs:												
Federal Supplemental Educational Opportunity Grants	84.007					3,625,427.55	3,625,427.55				3,625,427.55	3,625,427.55
Federal Work-Study Program	84.033					1,445,280.47	1,445,280.47				1,445,280.47	1,445,280.47
Federal Pell Grant Program	84.063					73,635,141.75	73,635,141.75				73,635,141.75	73,635,141.75
Federal Direct Student Loans	84.268					166,008,352.00	166,008,352.00				166,008,352.00	166,008,352.00
Teacher Education Assistance for College and Higher Education	84.379					28,761.50	28,761.50				28,761.50	28,761.50
<b>Totals - U.S. Department of Education</b>				\$ -	\$ -	\$ 244,742,963.27	\$ 244,742,963.27				\$ 244,742,963.27	\$ 244,742,963.27
<b>SNAP Cluster</b>												
U.S. Department of Agriculture												
Pass-Through From:												
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561						405,913.15				270,991.25	405,913.15
Pass-Through From:												
Health and Human Services Commission			529	405,913.15								
Pass-Through To:												
Texas Woman's University								731	134,921.90			
<b>Totals - U.S. Department of Agriculture</b>				\$ 405,913.15	\$ -	\$ -	\$ 405,913.15		\$ 134,921.90		\$ 270,991.25	\$ 405,913.15
<b>TRIO Cluster</b>												
U.S. Department of Education												
Direct Programs:												
TRIO Student Support Services	84.042A					513,180.11	513,180.11				513,180.11	513,180.11
TRIO Talent Search	84.044A					732,713.73	732,713.73				732,713.73	732,713.73
TRIO Upward Bound	84.047A					607,880.65	607,880.65				607,880.65	607,880.65
TRIO McNair Post-Baccalaureate Achievement	84.217A					40,783.80	40,783.80				40,783.80	40,783.80
<b>Totals - U.S. Department of Education</b>				\$ -	\$ -	\$ 1,894,558.29	\$ 1,894,558.29				\$ 1,894,558.29	\$ 1,894,558.29
<b>Total Expenditures of Federal Awards</b>				\$ 3,186,284.54	\$ 4,312,391.49	\$ 280,322,967.11	\$ 287,821,643.14		\$ 369,263.42		\$ 287,452,379.72	\$ 287,821,643.14

**UNIVERSITY OF NORTH TEXAS (752)**

**Notes to Schedule 1A - Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended August 31, 2023**

**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 Position	
Federal Grants and Contracts - Operating	\$ 40,490,084.14
Federal Grants and Contracts - Nonoperating	78,136,922.46
Federal Pass-Through Grants from Other State Agencies/Universities - Operating	3,186,284.54
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 121,813,291.14</u>

Reconciling Items:

New Loans Processed:	
Federal Direct Student Loans (Direct Loans)	\$ 166,008,352.00
Total Pass Through and Expenditures per Federal Schedule	<u>\$ 287,821,643.14</u>

**Note 3a: 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>				
84.268 Federal Direct Student Loans	\$ 166,008,352.00	\$ -	\$ 166,008,352.00	\$ -
<i>Total Department of Education</i>	<u>\$ 166,008,352.00</u>	<u>\$ -</u>	<u>\$ 166,008,352.00</u>	<u>\$ -</u>

**Note 3b: Federally Funded Loans Processed and Administrative Cost Recovered**

N/A

**Note 5: Unemployment Insurance Funds**

N/A (Agency 320 only)

**Note 6: Rebates from the Special Supplemental Food Program for Women, Infant and Children (WIC)**

N/A (Agency 537 only)

**Note 7: Deferred Federal Revenue**

N/A

**Note 8: Disaster Grants - Public Assistance (ALN 97.036)**

N/A

**Note 9: Economic Adjustment Assistance (ALN 11.307)**

N/A

**Note 10: 10 Percent de Minimis Indirect Cost Rate**

N/A

**Note 11: Donations from Federal Assistance**

N/A

**Note 12: Funding Sources within the CCDF Cluster**

N/A

**Note 13: EHV Program Funding**

N/A

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 1B - Schedule of State Grant Pass-Through From/To State Agencies**  
**For the Year Ended August 31, 2023**

**Pass-through From State Agencies:**  
**To University of North Texas (752)**

Office of The Governor (300)		
Border Security-GR Fund 0001		
Office of The Attorney General (302)		
Other Victim Assistance Grant (OVAG)	\$	20,172.06
Texas State Board of Public Accountancy ( 457)		
Fifth Year Accounting Student Scholarship Program		43,700.00
North STAR Program (529)		
Health and Human Services Commission		61,874.32
Texas A&M Agrilife Research (556)		
Environmental Flow Regime Assessment and Development of a Monitoring Framework		-
Texas Education Agency (701)		
Available School Fund - Per Capita		223,716.00
Foundation School Program (FSP) - Formula		3,121,694.00
Texas A&M Engineering Experiment Station (712)		
Nuclear Power Institute - TSTC		-
University of Texas System (720)		
Joint Admission Medical Program (JAMP)		16,892.49
Texas Higher Education Coordinating Board (781)		
Minority Health Research and Education		-
TEXAS Grant Program		29,177,769.00
Texas Research Incentive Program - HB51		715,000.00
College Work Study Program		148,272.00
Work Study Mentorship Program		278,672.99
Autism - Parent Direct Treatment		-
Educational Aide Program		18,579.00
Agency Operations		-
Bilingual Education Program		194,303.00
Texas Grants B.1.10		4,984,805.00
Texas Commission on the Arts (813)		
Arts Create		6,500.00

<b>Total Pass-Through from State Agencies</b>		
(Statement of Revenues, Expenses, and Changes in Net Position)	<b>\$</b>	<b>39,011,949.86</b>

Total Pass-Through to State Agencies		<u><u>39,011,949.86</u></u>
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UNIVERSITY OF NORTH TEXAS (752)  
Schedule 3 - Reconciliation of Cash in State Treasury  
For the Year Ended August 31, 2023

<b>Cash in State Treasury</b>	<b>Unrestricted</b>	<b>Current Year Total</b>
Local Revenue Fund 0258	\$ 22,039,624.85	\$ 22,039,624.85
Local Revenue Fund 0325	1,292,158.55	1,292,158.55
Local Revenue Fund 0900	3,076.61	3,076.61
<b>Total Cash in State Treasury (Statement of Net Position)</b>	<b>\$ 23,334,860.01</b>	<b>\$ 23,334,860.01</b>