

ANNUAL FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

Neal J. Smatresk, President

For the Year Ended August 31, 2022



TABLE OF CONTENTS

Letter of Transmittal	5
Organizational Data	7
Statements	
Statement of Net Position	8-9
Statement of Revenues, Expenses and Changes in Net Position	10
Matrix of Operating Expenses Reported by Function	11
Statement of Cash Flows	12-13
Schedules	
1A Schedule of Expenditures of Federal Awards	14-17
1B Schedule of State Grant Pass Throughs From/To State Agencies	18
3 Reconciliation of Cash in State Treasury	19



November 18, 2022

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, 2022, 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 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, 2022

BOARD OF REGENTS

Mary Denny(Term expires May 2023)Aubrey
Milton B. Lee.....(Term expires May 2023) San Antonio
Carlos Munguia.....(Term expires May 2023) University Park

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

STUDENT REGENT

Andy McDowall.....(Term expires May 2023)Seguin

OFFICERS OF THE BOARD

Laura Wright Chair
Milton B. Lee Vice Chair

ADMINISTRATIVE OFFICERS

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

UNIVERSITY OF NORTH TEXAS (752)
Statement of Net Position
As of August 31, 2022

	<u>August 31,</u> <u>2022</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	
Cash on Hand	\$ 87,720.00
Cash in Bank	2,576,488.09
Cash in State Treasury	34,723,344.34
Cash Equivalents	149,024,382.89
Short Term Investments	5,725,545.30
Restricted Cash and Cash Equivalents:	
Cash on Hand	1,539.52
Cash in Bank	593,814.74
Cash Equivalents	24,691,374.23
Legislative Appropriations	108,612,222.05
Receivables From:	
Accounts	113,376,156.63
Federal	14,154,259.20
Other Intergovernmental	732,143.57
Gifts, Pledges and Donations	1,298,693.12
Interest and Dividends	3,126,366.92
Leases	1,600,554.38
Other	7,132,401.88
Due From Other Agencies	466,676.95
Due from Other Components	550,878.72
Consumable Inventories	418,662.82
Merchandise Inventories	2,086,853.82
Prepaid Items	52,221,287.53
Loans and Contracts	2,110,991.04
Total Current Assets	<u>\$ 525,312,357.74</u>
Non-Current Assets	
Restricted Investments	\$ 48,124,934.49
Loans and Contracts	138,663.84
Investments	201,026,391.28
Gifts, Pledges and Donations	3,854,893.92
Leases Receivable	8,848,820.19
Capital Assets:	
Non-Depreciable or Non-Amortizable	130,741,561.54
Depreciable or Amortizable, Net	754,893,079.86
Total Non-Current Assets	<u>\$ 1,147,628,345.12</u>
Total Assets	<u>\$ 1,672,940,702.86</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources	\$ 1,052,076.65
Total Deferred Outflows of Resources	<u>\$ 1,052,076.65</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,673,992,779.51</u>

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UNIVERSITY OF NORTH TEXAS (752)
Statement of Net Position
As of August 31, 2022

	<u>August 31,</u> <u>2022</u>
LIABILITIES	
Current Liabilities	
Payables From:	
Accounts	\$ 30,074,491.09
Payroll	31,831,277.94
Other	4,230,663.92
Interest	1,976.87
Due To Other Agencies	701,379.32
Due to Other Components	8,857,378.44
Unearned Revenue	283,681,637.00
Claims and Judgments	506,000.00
Employees' Compensable Leave	2,350,587.91
Right to Use Lease Obligations	1,623,999.43
Funds Held for Others	3,780,365.66
Other Current Liabilities	1,686,585.10
Total Current Liabilities	<u>\$ 369,326,342.68</u>
Non-Current Liabilities	
Employees' Compensable Leave	\$ 12,731,603.74
Right to Use Lease Obligations	3,647,674.44
Asset Retirement Obligation	1,406,250.00
Other Non-Current Liabilities	1,276,150.91
Total Non-Current Liabilities	<u>\$ 19,061,679.09</u>
Total Liabilities	<u>\$ 388,388,021.77</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources	\$ 10,405,300.03
Total Deferred Inflows of Resources	<u>\$ 10,405,300.03</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>\$ 398,793,321.80</u>
NET POSITION	
Net Investment in Capital Assets	\$ 875,282,945.01
Restricted For:	
Funds Held as Permanent Investments	
Non-Expendable	23,477,275.29
Expendable	30,290,875.85
Other Restricted	46,209,035.29
Unrestricted	299,939,326.27
Total Net Position	<u>\$ 1,275,199,457.71</u>

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended August 31, 2022

	<u>August 31,</u> <u>2022</u>
OPERATING REVENUES	
Tuition and Fees	\$ 519,244,566.43
Discounts and Allowances	(129,705,004.78)
Auxiliary Enterprises	77,309,361.68
Discounts and Allowances	(219,748.00)
Sales of Goods and Services	23,454,949.89
Federal Grant Revenue	29,948,892.32
Federal Pass-Through Revenue	1,749,216.36
State Grant Revenue	647,757.24
State Grant Pass-Through Revenue	26,610,773.03
Other Contracts and Grants	5,255,295.50
Other Operating Revenues	1,947,910.63
Total Operating Revenues	<u>\$ 556,243,970.30</u>
OPERATING EXPENSES ⁽¹⁾	
Instruction	\$ 184,259,545.26
Research	80,406,064.85
Public Service	8,951,460.40
Academic Support	62,019,375.06
Student Services	96,324,965.22
Institutional Support	52,282,531.28
Operation and Maintenance of Plant	38,326,491.57
Scholarships and Fellowships	112,924,267.85
Auxiliary Enterprises	60,368,319.77
Depreciation and Amortization	66,279,646.74
Total Operating Expenses	<u>\$ 762,142,668.00</u>
Operating Loss	<u>\$ (205,898,697.70)</u>
NONOPERATING REVENUES (EXPENSES)	
Legislative Appropriations (GR)	\$ 126,586,530.00
Additional Appropriations (GR)	25,593,643.49
Federal Revenue	126,662,383.52
Gifts	20,034,375.12
Investment Income	16,148,801.44
Interest Expense and Fiscal Charges	(26,990.99)
Loss on Sale of Capital Assets	(729,984.72)
Net Decrease in Fair Value of Investments	(35,335,355.36)
Other Nonoperating Revenues	1,541,716.75
Other Nonoperating Expenses	(635,239.32)
Total Nonoperating Revenues (Expenses)	<u>\$ 279,839,879.93</u>
Income Before Other Revenues, Expenses and Transfers	<u>\$ 73,941,182.23</u>
OTHER REVENUES, EXPENSES AND TRANSFERS	
Capital Contributions	\$ 372,053.95
Capital Appropriations (HEF)	37,346,563.00
Contributions To Permanent and Term Endowments	63,049.58
Transfers From Other State Agencies	603,577.49
Legislative Transfers In	984,541.00
Legislative Transfers Out	(9,823,512.00)
Transfers From Other Components	35,867,407.46
Transfers To Other Components	(122,954,977.36)
Total Other Revenues, Expenses and Transfers	<u>\$ (57,541,296.88)</u>
CHANGE IN NET POSITION	<u>\$ 16,399,885.35</u>
Beginning Net Position	\$ 1,265,254,295.90
Restatement	(6,454,723.54)
Beginning Net Position, as Restated	<u>\$ 1,258,799,572.36</u>
ENDING NET POSITION	<u>\$ 1,275,199,457.71</u>

⁽¹⁾ 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, 2022

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	\$ 23,147.28	\$ 47.96	\$ 187,667.02	\$ 42,730.33	\$ 204,319.84	\$ 999,723.39	\$ 51,694.95	\$ -	\$ 7,991,547.79	\$ -	\$ 9,500,878.56
Salaries and Wages	134,529,457.59	55,335,409.27	5,154,430.36	37,074,468.28	49,611,881.45	23,032,298.56	11,271,045.49	-	23,863,107.87	-	339,872,098.87
Payroll Related Costs	36,789,282.91	9,407,153.92	1,240,282.00	9,081,837.66	11,855,490.42	5,320,331.55	3,621,274.07	-	6,834,872.71	-	84,150,525.24
Professional Fees and Services	1,797,603.02	5,166,374.96	695,648.51	3,639,418.21	10,801,246.75	6,224,588.07	3,512,822.20	-	1,946,244.74	-	33,783,946.46
Federal Pass-Through Expenses	-	31,578.42	148,625.43	-	-	-	-	-	-	-	180,203.85
State Pass-Through Expenses	-	7,998.40	-	-	-	-	-	-	-	-	7,998.40
Travel	1,249,167.85	1,029,205.58	157,354.52	1,318,881.65	4,321,704.35	152,534.99	20,131.79	-	117,468.64	-	8,366,449.37
Materials and Supplies	5,982,048.27	4,349,929.59	206,835.19	6,407,408.45	7,005,300.52	6,723,402.73	2,687,155.59	-	4,335,316.31	-	37,697,396.65
Communications and Utilities	114,916.02	7,987.82	5,049.71	52,411.12	1,213,144.32	437,420.18	8,425,819.30	-	4,662,917.07	-	14,919,665.54
Repairs and Maintenance	578,684.45	1,001,270.19	17,863.48	299,491.55	2,101,485.67	3,289,407.68	8,189,269.99	-	6,164,751.05	-	21,642,224.06
Rentals and Leases	674,931.10	242,145.29	53,610.69	1,446,802.69	1,839,144.44	1,065,127.87	281,594.94	-	832,586.25	-	6,435,943.27
Printing and Reproduction	314,650.56	207,957.85	146,801.76	930,506.51	1,717,808.02	998,578.40	38,525.77	-	369,898.76	-	4,724,727.63
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	66,279,646.74	66,279,646.74
Scholarships	661,048.86	2,690,316.17	689,537.79	-	-	-	-	112,924,267.85	-	-	116,965,170.67
Asset Retirement Obligation	-	-	-	-	-	-	53,066.04	-	-	-	53,066.04
Claims and Losses	39,529.75	-	-	-	-	235,795.59	-	-	-	-	275,325.34
Other Operating Expenses	1,505,077.60	928,689.43	247,753.94	1,725,418.61	5,653,439.44	3,803,322.27	174,091.44	-	3,249,608.58	-	17,287,401.31
Total Operating Expenses	\$ 184,259,545.26	\$ 80,406,064.85	\$ 8,951,460.40	\$ 62,019,375.06	\$ 96,324,965.22	\$ 52,282,531.28	\$ 38,326,491.57	\$ 112,924,267.85	\$ 60,368,319.77	\$ 66,279,646.74	\$ 762,142,668.00

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Statement of Cash Flows
For the Year Ended August 31, 2022

	August 31, 2022
CASH FLOWS FROM OPERATING ACTIVITIES	
Proceeds from Customers	\$ 19,205,746.53
Proceeds from Tuition and Fees	405,584,618.80
Proceeds from Research Grants and Contracts	74,530,846.02
Proceeds from Loan Programs	1,590,358.37
Proceeds from Auxiliaries	77,089,613.68
Proceeds from Other Revenues	721,192.49
Payments to Suppliers for Goods and Services	(134,450,619.63)
Payments to Employees	(406,060,204.29)
Payments for Other Expenses	(143,807,178.43)
Net Cash Used by Operating Activities	\$ (105,595,626.46)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Proceeds from State Appropriations	\$ 124,500,574.60
Proceeds from Gifts	18,915,828.10
Proceeds from Endowments	63,049.58
Proceeds from Transfers from Other Agencies	603,577.49
Proceeds from Transfers from Other Components	35,867,407.46
Proceeds from Legislative Transfers	984,541.00
Proceeds from Grant Receipts	126,662,383.52
Proceeds from Other Revenues	1,541,716.75
Payments for Legislative Transfers	(9,823,512.00)
Payments for Transfers to Other Components	(123,312,401.00)
Payments for Other Uses	(635,239.32)
Net Cash Provided by Noncapital Financing Activities	\$ 175,367,926.18
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from Sale of Capital Assets	\$ 209,614.12
Proceeds from State Appropriations	37,346,563.00
Proceeds of Transfers from Other Components for Debt Issuance	352.63
Proceeds from Capital Contributions	70,000.00
Payments for Additions to Capital Assets	(36,288,314.35)
Payments for Leases	(1,574,764.00)
Payments of Interest on Debt Issuance	(25,014.12)
Net Cash Used by Capital and Related Financing Activities	\$ (261,562.72)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	\$ 269,243,401.51
Proceeds from Interest and Investment Income	15,682,383.41
Payments to Acquire Investments	(303,072,324.52)
Net Cash Used by Investing Activities	\$ (18,146,539.60)
Net Increase in Cash and Cash Equivalents	\$ 51,364,197.40
Cash and Cash Equivalents, September 1, 2021	\$ 160,334,466.41
Cash and Cash Equivalents, August 31, 2022	\$ 211,698,663.81

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Statement of Cash Flows
For the Year Ended August 31, 2022

	<u>August 31,</u> <u>2022</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED)	
BY OPERATING ACTIVITIES	
Operating Loss	\$ (205,898,697.70)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization Expense	\$ 66,279,646.74
Asset Retirement Obligation Expense	53,066.04
Cash Flow Classification Differences	37,835.72
Employee Benefits Paid by State	16,575,776.50
Changes in Assets and Liabilities:	
Increase in Receivables	(14,352,695.84)
Increase in Inventories	(94,431.05)
Increase in Prepaid Expenses	(8,666,532.90)
Decrease in Loans and Contracts	1,590,358.37
Increase in Payables	385,737.28
Increase in Unearned Revenue	35,202,907.34
Decrease in Employees' Compensable Leave	(326,769.38)
Increase in Other Liabilities	3,618,172.42
Total Adjustments	<u>\$ 100,303,071.24</u>
Net Cash Used by Operating Activities	<u>\$ (105,595,626.46)</u>
NON-CASH TRANSACTIONS	
Net Change in Fair Value of Investments	\$ (35,335,355.36)
Donation of Capital Assets	302,053.95
Borrowing Under Lease Purchase	6,846,437.87
Loss on Sale of Capital Assets	(729,984.72)
Capital Assets Acquired with Payables	5,028,531.13

University of North Texas [752]
 Schedule 1A - Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2022

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 PF 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 PF To and Expenditures Amount
Institute of Museum and Library Services												
<i>Pass-Through From:</i>												
Grants to States	45.310						\$ 100,282.67				\$ 100,282.67	\$ 100,282.67
<i>Pass-Through From:</i>												
Texas State Library and Archives Commission			306	100,282.67								
Totals - Institute of Museum and Library Services				\$ 100,282.67	-	-	\$ 100,282.67		-	-	\$ 100,282.67	\$ 100,282.67
U.S. Department of Defense												
<i>Pass-Through From:</i>												
Military Medical Research and Development	12.420						\$ 44,168.45				\$ 44,168.45	\$ 44,168.45
<i>Pass-Through From:</i>												
University of Texas at Tyler			750	44,168.45								
Totals - U.S. Department of Defense				\$ 44,168.45	-	-	\$ 44,168.45		-	-	\$ 44,168.45	\$ 44,168.45
U.S. Department of Education												
<i>Direct Programs:</i>												
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E					\$ 25,816,336.48	\$ 25,816,336.48				\$ 25,816,336.48	\$ 25,816,336.48
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F					40,814,129.81	40,814,129.81				40,814,129.81	40,814,129.81
<i>Pass-Through From:</i>												
Supporting Effective Educator Development Program	84.423A						135,766.66				135,766.66	135,766.66
<i>Pass-Through From:</i>												
University of Texas at Austin			721	135,766.66								
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C						777,885.65				777,885.65	777,885.65
<i>Pass-Through From:</i>												
Texas Higher Education Coordinating Board			781	777,885.65								
Totals - U.S. Department of Education				\$ 913,652.31	-	\$ 66,630,466.29	\$ 67,544,118.60		-	-	\$ 67,544,118.60	\$ 67,544,118.60
U.S. Department of Health and Human Services												
<i>Pass-Through From:</i>												
Temporary Assistance for Needy Families	93.558						\$ 35,953.76				\$ 35,953.76	\$ 35,953.76
<i>Pass-Through From:</i>												
Texas Workforce Commission			320	35,953.76								
Totals - U.S. Department of Health and Human Services				\$ 35,953.76	-	-	\$ 35,953.76		-	-	\$ 35,953.76	\$ 35,953.76
Research & Development Cluster												
Corporation for National and Community Service												
<i>Direct Programs:</i>												
AmeriCorps	94.006					\$ 78,188.70	\$ 78,188.70				\$ 78,188.70	\$ 78,188.70
Totals - Corporation for National and Community Service				-	-	\$ 78,188.70	\$ 78,188.70		-	-	\$ 78,188.70	\$ 78,188.70
Institute of Museum and Library Services												
<i>Direct Programs:</i>												
National Leadership Grants	45.312					\$ (227.56)	\$ (227.56)				\$ (227.56)	\$ (227.56)
Laura Bush 21st Century Librarian Program	45.313					147,657.00	147,657.00				147,657.00	147,657.00
Totals - Institute of Museum and Library Services				-	-	\$ 147,429.44	\$ 147,429.44		-	-	\$ 147,429.44	\$ 147,429.44
National Aeronautics and Space Administration												
<i>Direct Programs:</i>												
Science	43.001					\$ 389,792.78	\$ 389,792.78				\$ 389,792.78	\$ 389,792.78
Exploration	43.003					(240.76)	(240.76)				(240.76)	(240.76)
Office of STEM Engagement (OSTEM)	43.008					124,564.53	124,564.53				124,564.53	124,564.53
Safety, Security and Mission Services	43.009					27,806.65	27,806.65				27,806.65	27,806.65
Space Technology	43.012					81.9	81.9				81.9	81.9
<i>Pass-Through From:</i>												
Aeronautics	43.002						67,877.55				67,877.55	67,877.55
<i>Pass-Through From:</i>												
Texas A&M Engineering Experiment Station			712	67,877.55								
Totals - National Aeronautics and Space Administration				\$ 67,877.55	-	\$ 542,005.10	\$ 609,882.65		-	-	\$ 609,882.65	\$ 609,882.65
National Archives and Records Administration												
<i>Direct Programs:</i>												
National Historical Publications and Records Grants	89.003					\$ 89,999.00	\$ 89,999.00				\$ 89,999.00	\$ 89,999.00
Totals - National Archives and Records Administration				-	-	\$ 89,999.00	\$ 89,999.00		-	-	\$ 89,999.00	\$ 89,999.00
National Endowment for the Arts												
<i>Direct Programs:</i>												
Promotion of the Arts Grants to Organizations and Individuals	45.024					\$ 1,591.04	\$ 1,591.04				\$ 1,591.04	\$ 1,591.04
Totals - National Endowment for the Arts				-	-	\$ 1,591.04	\$ 1,591.04		-	-	\$ 1,591.04	\$ 1,591.04
National Endowment For The Humanities												
<i>Direct Programs:</i>												
Promotion of the Humanities Federal/State Partnership	45.129					\$ 895.25	\$ 895.25				\$ 895.25	\$ 895.25
Promotion of the Humanities Division of Preservation and Access	45.149					73,497.40	73,497.40				73,497.40	73,497.40
Totals - National Endowment For The Humanities				-	-	\$ 74,392.65	\$ 74,392.65		-	-	\$ 74,392.65	\$ 74,392.65
National Science Foundation												
Engineering	47.041	University of South Florida/ 1253-1143-00-A		\$ 59,127.76			\$ 59,127.76				\$ 59,127.76	\$ 59,127.76
Computer and Information Science and Engineering	47.070	Baylor College of Medicine/ 7000001011		24,447.73			24,447.73				24,447.73	24,447.73
Computer and Information Science and Engineering		Baylor University/ 7000001011		14,183.90			14,183.90				14,183.90	14,183.90
Computer and Information Science and Engineering		Virginia Polytechnic Institute/ 479590-19C28		40,789.27			40,789.27				40,789.27	40,789.27
Biological Sciences	47.074	Ohio State University/ SP-1000003728		74,770.74			74,770.74				74,770.74	74,770.74
Biological Sciences		University of Missouri - Columbia/ C00066831-1		65,904.57			65,904.57				65,904.57	65,904.57
Education and Human Resources	47.076	Collin College/ 216007-UNT		8,453.71			8,453.71				8,453.71	8,453.71
<i>Direct Programs:</i>												
Engineering	47.041					1,979,863.99	1,979,863.99				1,979,863.99	1,979,863.99
Engineering	47.041					72,592.51	72,592.51				72,592.51	72,592.51
<i>Pass-Through To:</i>												
Texas A&M University System Health Science Center			709						15,048.42			
Mathematical and Physical Sciences	47.049			1,010,958.29			1,010,958.29				1,010,958.29	1,010,958.29
Computer and Information Science and Engineering	47.070			2,204,646.14			2,204,646.14				2,204,646.14	2,204,646.14
Biological Sciences	47.074			997,708.19			997,708.19				997,708.19	997,708.19
Social, Behavioral, and Economic Sciences	47.075			319,015.84			319,015.84				319,015.84	319,015.84
Education and Human Resources	47.076			225,276.64			225,276.64				225,276.64	225,276.64
Office of International Science and Engineering	47.079			100,071.33			100,071.33				100,071.33	100,071.33
<i>Pass-Through From:</i>												
Mathematical and Physical Sciences	47.049			29,263.59			29,263.59				29,263.59	29,263.59
<i>Pass-Through From:</i>												
University of Texas at Dallas			738	29,263.59								
Computer and Information Science and Engineering	47.070						24,841.27				24,841.27	24,841.27
<i>Pass-Through From:</i>												
University of Texas at Arlington			714	24,841.27								
Computer and Information Science and Engineering	47.070						5,372.84				5,372.84	5,372.84
<i>Pass-Through From:</i>												
University of Texas at El Paso			724	5,372.84								
Totals - National Science Foundation				\$ 59,477.70	\$ 287,677.68	\$ 6,910,132.93	\$ 7,257,288.31		\$ 15,048.42	-	\$ 7,242,239.89	\$ 7,257,288.31
U.S. Department of the Interior												
<i>U.S. Geological Survey Research and Data Collection</i>												
U.S. Geological Survey Research and Data Collection	15.808	University of Arkansas/ UA2021-214		\$ 5,334.87			\$ 5,334.87				\$ 5,334.87	\$ 5,334.87
<i>Direct Programs:</i>												
U.S. Geological Survey Research and Data Collection	15.808					47,304.16	47,304.16				47,304.16	47,304.16

University of North Texas [752]
 Schedule 1A - Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2022

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 PF 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 PF To and Expenditures Amount
<u>Pass-Through From:</u>												
Fish and Wildlife Management Assistance	15.608						1,099.08				1,099.08	1,099.08
<u>Pass-Through From:</u>												
Parks and Wildlife Department			802	1,099.08								
State Wildlife Grants	15.634						77,192.20				77,192.20	77,192.20
<u>Pass-Through From:</u>												
Parks and Wildlife Department			802	77,192.20								
Totals - U.S. Department of the Interior				\$ 78,291.28	\$ 5,334.87	\$ 47,304.16	\$ 130,930.31				\$ 130,930.31	\$ 130,930.31
<u>U.S. Department of Agriculture</u>												
<u>Direct Programs:</u>												
Agricultural Research Basic and Applied Research	10.001					\$ 48,654.73	\$ 48,654.73				\$ 48,654.73	\$ 48,654.73
Agriculture and Food Research Initiative (AFRI)	10.310					369,352.03	369,352.03				369,352.03	369,352.03
Totals - U.S. Department of Agriculture						\$ 418,006.76	\$ 418,006.76				\$ 418,006.76	\$ 418,006.76
<u>U.S. Department of Commerce</u>												
<u>Direct Programs:</u>												
Census Bureau Data Products	11.001	Abt Associates, Inc./ 52182			\$ (1,376.56)		\$ (1,376.56)				\$ (1,376.56)	\$ (1,376.56)
Census Bureau Data Products	11.001					1,958.74	1,958.74				1,958.74	1,958.74
Totals - U.S. Department of Commerce					\$ (1,376.56)	\$ 1,958.74	\$ 582.18				\$ 582.18	\$ 582.18
<u>U.S. Department of Defense</u>												
<u>Direct Programs:</u>												
Procurement Technical Assistance For Business Firms	12.002	Advanced Technology International/ 2021-314			\$ 63,761.50		\$ 63,761.50				\$ 63,761.50	\$ 63,761.50
National Defense Education Program	12.006	Tuskegee University/ 391215505176190			49,982.00		49,982.00				49,982.00	49,982.00
Basic and Applied Scientific Research	12.300	University of Wisconsin - Madison/ 0000001321			71,696.93		71,696.93				71,696.93	71,696.93
Basic Scientific Research	12.431	University of Southern California/ 110847897			38,778.65		38,778.65				38,778.65	38,778.65
Information Security Grants	12.902	Fordham University/ FORD0063-30353			112,891.44		112,891.44				112,891.44	112,891.44
CyberSecurity Core Curriculum	12.905	Dakota State University/ 266-840273			138,905.51		138,905.51				138,905.51	138,905.51
Totals - U.S. Department of Defense					\$ 476,016.03	\$ 6,683,642.73	\$ 7,159,658.76				\$ 7,159,658.76	\$ 7,159,658.76
<u>U.S. Department of Education</u>												
<u>Direct Programs:</u>												
Undergraduate International Studies and Foreign Language Programs	84.016				\$ 45,409.43		\$ 45,409.43				\$ 45,409.43	\$ 45,409.43
Rehabilitation Long-Term Training	84.129				189,374.38		189,374.38				189,374.38	189,374.38
Special Education Studies and Evaluations	84.329				295,362.68		295,362.68				295,362.68	295,362.68
English Language Acquisition State Grants	84.365A				426,455.59		426,455.59				426,455.59	426,455.59
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407A				354,108.46		354,108.46				354,108.46	354,108.46
Discretionary Grants Rethink K-12 Education Models Grants	84.425B				282,565.67		282,565.67				282,565.67	282,565.67
Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E				250,622.66		250,622.66				250,622.66	250,622.66
Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F				(13,124.47)		(13,124.47)				(13,124.47)	(13,124.47)
Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L				13,125.93		13,125.93				13,125.93	13,125.93
Totals - U.S. Department of Education					\$ 1,843,900.33	\$ 1,843,900.33	\$ 1,843,900.33				\$ 1,843,900.33	\$ 1,843,900.33
<u>U.S. Department of Energy</u>												
<u>Direct Programs:</u>												
Office of Science Financial Assistance Program	81.049	Ohio State University/ 60057541 PO RF01470709			\$ 81,299.93		\$ 81,299.93				\$ 81,299.93	\$ 81,299.93
Office of Science Financial Assistance Program	81.086	University of Southern California/ 110847897			455,746.70		455,746.70				455,746.70	455,746.70
Conservation Research and Development	81.086	University of Maryland/ 94799-27096202			36,214.90		36,214.90				36,214.90	36,214.90
Nuclear Energy Research, Development and Demonstration	81.121	Penn State University/ 5001374-US E			36,777.48		36,777.48				36,777.48	36,777.48
Laboratory Equipment Donation Program	81.022				116,233.50		116,233.50				116,233.50	116,233.50
Office of Science Financial Assistance Program	81.049				1,226,717.32		1,226,717.32				1,226,717.32	1,226,717.32
Conservation Research and Development	81.086				336,587.88		336,587.88				336,587.88	336,587.88
Fossil Energy Research and Development	81.089				237,454.23		237,454.23				237,454.23	237,454.23
Nuclear Energy Research, Development and Demonstration	81.121				256,693.76		256,693.76				256,693.76	256,693.76
Advanced Research Projects Agency - Energy	81.135				1,812.15		1,812.15				1,812.15	1,812.15
Miscellaneous	81.502				41,751.77		41,751.77				41,751.77	41,751.77
Totals - U.S. Department of Energy					\$ 610,039.01	\$ 2,217,250.61	\$ 2,827,289.62				\$ 2,827,289.62	\$ 2,827,289.62
<u>U.S. Department of Health and Human Services</u>												
<u>Direct Programs:</u>												
Graduate Psychology Education	93.191	Health Resources and Services Administration/ 1040HP33372-01-00 GPEP			\$ 460,603.31		\$ 460,603.31				\$ 460,603.31	\$ 460,603.31
Research and Training in Complementary and Integrative Health	93.213	Mount Sinai School of Medicine/ 0254-3814-4609			(32.41)		(32.41)				(32.41)	(32.41)
Mental Health Research Grants	93.242	State University of New York at Buffalo/ R1256585			92,218.19		92,218.19				92,218.19	92,218.19
Mental Health Research Grants	93.262	State University of New York at Buffalo/ 20-0341			2,029.08		2,029.08				2,029.08	2,029.08
Occupational Safety and Health Program	93.262	Stony Brook University/ 881752/1161494			62,093.57		62,093.57				62,093.57	62,093.57
Cancer Cause and Prevention Research	93.393	University of Kentucky - Birmingham/ 000519160-001			46,103.22		46,103.22				46,103.22	46,103.22
Mental and Behavioral Health Education and Training Grants	93.732	Health Resources and Services Administration/ 1 M01HP31374-01-00			334,430.57		334,430.57				334,430.57	334,430.57
Mental and Behavioral Health Education and Training Grants	93.837	Health Resources and Services Administration/ IMC1HP42114-01-00			9.98		9.98				9.98	9.98
Cardiovascular Diseases Research	93.837	University of Kentucky/ 3200003608-21-098			58,254.94		58,254.94				58,254.94	58,254.94
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	University of Minnesota/ N006254902			81,535.17		81,535.17				81,535.17	81,535.17
Allergy and Infectious Diseases Research	93.855	Ohio State University/ 60075856			81,146.03		81,146.03				81,146.03	81,146.03
Biomedical Research and Research Training	93.859	Baylor College of Medicine/ 7000001011			35,845.50		35,845.50				35,845.50	35,845.50
Civil Rights and Privacy Rule Compliance Activities	93.001				19,748.51		19,748.51				19,748.51	19,748.51
Maternal and Child Health Federal Consolidated Programs	93.110				67,729.17		67,729.17				67,729.17	67,729.17
Environmental Health	93.113				593.26		593.26				593.26	593.26
Centers of Excellence	93.157				51,872.36		51,872.36				51,872.36	51,872.36
Research and Training in Complementary and Integrative Health	93.213				53,930.16		53,930.16				53,930.16	53,930.16
Mental Health Research Grants	93.242				2,209.46		2,209.46				2,209.46	2,209.46

University of North Texas [752]
 Schedule 1A - Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2022

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 PF 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 PF To and Expenditures Amount
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243					9,336.15	9,336.15				9,336.15	9,336.15
Alcohol Research Programs	93.273					116,572.91	116,572.91				116,572.91	116,572.91
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283					57,140.04	57,140.04				57,140.04	57,140.04
National Center for Advancing Translational Sciences	93.350					149,829.90	149,829.90				149,829.90	149,829.90
Cancer Cause and Prevention Research	93.393					141,527.95	141,527.95				141,527.95	141,527.95
Cancer Treatment Research	93.395					82,757.98	82,757.98				82,757.98	82,757.98
Developmental Disabilities Projects of National Significance	93.631					26,211.40	26,211.40				26,211.40	26,211.40
Foster Care Title IV-E	93.658					2,019.82	2,019.82				2,019.82	2,019.82
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779					90,452.67	90,452.67				73,922.67	90,452.67
Pass-Through To: University of Texas at Arlington								714	16,530.00			
Cardiovascular Diseases Research	93.837					204,328.07	204,328.07				204,328.07	204,328.07
Blood Diseases and Resources Research	93.839					186,287.78	186,287.78				186,287.78	186,287.78
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847					670,305.84	670,305.84				670,305.84	670,305.84
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853					29,776.40	29,776.40				29,776.40	29,776.40
Biomedical Research and Research Training	93.859					867,882.89	867,882.89				867,882.89	867,882.89
Medical Library Assistance	93.879					115,810.56	115,810.56				115,810.56	115,810.56
Pass-Through From: Alcohol Research Programs	93.273						51,440.40				51,440.40	51,440.40
Pass-Through From: University of Texas Health Science Center at San Antonio			745	51,440.40								
Drug Abuse and Addiction Research Programs	93.279						58,160.69				58,160.69	58,160.69
Pass-Through From: University of Texas Health Science Center at San Antonio			745	58,160.69								
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847						27,702.48				27,702.48	27,702.48
Pass-Through From: University of Texas at Dallas			738	27,702.48								
Biomedical Research and Research Training	93.859						19,875.62				19,875.62	19,875.62
Pass-Through From: University of Texas at Dallas			738	19,875.62								
Totals - U.S. Department of Health and Human Services				\$ 157,179.19	\$ 1,254,237.15	\$ 2,946,323.28	\$ 4,357,739.62		\$ 16,530.00	- \$	\$ 4,341,209.62	\$ 4,357,739.62
U.S. Department of Homeland Security												
<u>Direct Programs:</u>												
Emergency Management Institute Training Assistance	97.026					\$ 32,982.75	\$ 32,982.75				\$ 32,982.75	\$ 32,982.75
Buffer Zone Protection Program (BZPP)	97.078					15,437.56	15,437.56				15,437.56	15,437.56
CISA Cyber Security Awareness Campaign	97.128					33,508.28	33,508.28				33,508.28	33,508.28
Totals - U.S. Department of Homeland Security						\$ 81,928.59	\$ 81,928.59			- \$	\$ 81,928.59	\$ 81,928.59
U.S. Department of Justice												
<u>Direct Programs:</u>												
Sexual Assault Services Formula Program	16.017					\$ 21,106.47	\$ 21,106.47				\$ 21,106.47	\$ 21,106.47
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560					740.61	740.61				740.61	740.61
Drug Court Discretionary Grant Program	16.585					11,951.45	11,951.45				11,951.45	11,951.45
Totals - U.S. Department of Justice						\$ 33,798.53	\$ 33,798.53			- \$	\$ 33,798.53	\$ 33,798.53
U.S. Department of State												
<u>Direct Programs:</u>												
AIECA/YES PD Programs	19.900					\$ 8,666.96	\$ 8,666.96				\$ 8,666.96	\$ 8,666.96
Totals - U.S. Department of State						\$ 8,666.96	\$ 8,666.96			- \$	\$ 8,666.96	\$ 8,666.96
Highway Planning and Construction Cluster												
<u>U.S. Department of Transportation</u>												
<u>Direct Programs:</u>												
Highway Planning and Construction	20.205					\$ 118,266.81	\$ 118,266.81				\$ 118,266.81	\$ 118,266.81
Totals - U.S. Department of Transportation						\$ 118,266.81	\$ 118,266.81			- \$	\$ 118,266.81	\$ 118,266.81
Fish and Wildlife Cluster												
<u>U.S. Department of the Interior</u>												
<u>Direct Programs:</u>												
Wildlife Restoration and Basic Hunter Education	15.611					\$ 59,588.44	\$ 59,588.44				\$ 59,588.44	\$ 59,588.44
Totals - U.S. Department of the Interior						\$ 59,588.44	\$ 59,588.44			- \$	\$ 59,588.44	\$ 59,588.44
Student Financial Assistance Programs Cluster												
<u>U.S. Department of Education</u>												
<u>Direct Programs:</u>												
Federal Supplemental Educational Opportunity Grants	84.007					\$ 2,193,978.55	\$ 2,193,978.55				\$ 2,193,978.55	\$ 2,193,978.55
Federal Work-Study Program	84.033					979,044.47	979,044.47				979,044.47	979,044.47
Federal Pell Grant Program	84.063					60,031,917.23	60,031,917.23				60,031,917.23	60,031,917.23
Federal Direct Student Loans	84.268					164,665,954.00	164,665,954.00				164,665,954.00	164,665,954.00
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379					5,186.50	5,186.50				5,186.50	5,186.50
Totals - U.S. Department of Education						\$ 227,876,080.75	\$ 227,876,080.75			- \$	\$ 227,876,080.75	\$ 227,876,080.75
SNAP Cluster												
<u>U.S. Department of Agriculture</u>												
<u>Pass-Through From:</u>												
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561						292,333.45				\$ 143,708.02	\$ 292,333.45
Pass-Through From: Health and Human Services Commission			529	292,333.45								
Pass-Through To: Texas Woman's University								731	148,625.43			
Totals - U.S. Department of Agriculture						\$ 292,333.45	- \$	\$ 292,333.45	\$ 148,625.43	- \$	\$ 143,708.02	\$ 292,333.45
TRIO Cluster												
<u>U.S. Department of Education</u>												
<u>Direct Programs:</u>												
TRIO Student Support Services	84.042A					\$ 369,983.69	\$ 369,983.69				\$ 369,983.69	\$ 369,983.69
TRIO Talent Search	84.044A					702,128.88	702,128.88				702,128.88	702,128.88
TRIO Upward Bound	84.047A					472,020.51	472,020.51				472,020.51	472,020.51
TRIO McNair Post-Baccalaureate Achievement	84.217A					290,246.74	290,246.74				290,246.74	290,246.74
Totals - U.S. Department of Education						\$ 1,834,379.82	\$ 1,834,379.82			- \$	\$ 1,834,379.82	\$ 1,834,379.82
Total Expenditures of Federal Awards						\$ 1,749,216.36	\$ 2,631,928.18			- \$	\$ 322,846,242.35	\$ 323,026,446.20

UNIVERSITY OF NORTH TEXAS (752)

Notes to Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2022

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	\$ 29,948,892.32
Federal Grants and Contracts - Nonoperating	126,662,383.52
Federal Pass-Through Grants from Other State Agencies/Universities - Operating	<u>1,749,216.36</u>
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 158,360,492.20</u>

Reconciling Items:

New Loans Processed:	
Federal Direct Student Loans (Direct Loans)	\$ 164,665,954.00
Total Pass Through and Expenditures per Federal Schedule	<u>\$ 323,026,446.20</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	\$ 164,665,954.00	\$ -	\$ 164,665,954.00	\$ -
<i>Total Department of Education</i>	<u>\$ 164,665,954.00</u>	<u>\$ -</u>	<u>\$ 164,665,954.00</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

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Schedule 1B - Schedule of State Grant Pass-Through From/To State Agencies
For the Year Ended August 31, 2022

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

Office of The Attorney General (302)	
Other Victim Assistance Grant (OVAG)	\$ 15,045.98
Texas State Board of Public Accountancy (457)	
Fifth Year Accounting Student Scholarship Program	29,002.00
Texas Education Agency (701)	
Available School Fund - Per Capita	183,308.00
Foundation School Program (FSP) - Formula	2,985,317.00
Texas A&M Engineering Experiment Station (712)	
Nuclear Power Institute - TSTC	25,864.50
University of Texas System (720)	
Joint Admission Medical Program (JAMP)	27,984.00
Texas Higher Education Coordinating Board (781)	
Minority Health Research and Education	28,127.73
TEXAS Grant Program	22,340,766.36
Texas Research Incentive Program - HB51	531,985.00
College Work Study Program	202,313.00
Work Study Mentorship Program	119,395.01
Educational Aide Program	10,702.00
Agency Operations	(1.55)
Bilingual Education Program	104,464.00
Texas Commision on the Arts (813)	
Arts Create	6,500.00
Total Pass-Through from State Agencies	
(Statement of Revenues, Expenses, and Changes in Net Position)	<u><u>\$ 26,610,773.03</u></u>

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Schedule 3 - Reconciliation of Cash in State Treasury
For the Year Ended August 31, 2022

Cash in State Treasury	Unrestricted	Current Year Total
Local Revenue Fund 0258	\$ 33,585,651.75	\$ 33,585,651.75
Local Revenue Fund 0325	1,129,651.52	1,129,651.52
Local Revenue Fund 0900	8,041.07	8,041.07
Total Cash in State Treasury (Statement of Net Position)	\$ 34,723,344.34	\$ 34,723,344.34