

**ANNUAL FINANCIAL REPORT**

**of the**

**UNIVERSITY OF NORTH TEXAS**

**DENTON, TEXAS**

**Dr. Harrison Keller, President**

**For the Fiscal Year Ended August 31, 2024**



## TABLE OF CONTENTS

Letter of Transmittal .....	4
Organizational Data .....	5
Statements	
Statement of Net Position .....	7-8
Statement of Revenues, Expenses and Changes in Net Position .....	9-10
Matrix of Operating Expenses Reported by Function .....	11-12
Statement of Cash Flows .....	13-14
Schedules	
1A Schedule of Expenditures of Federal Awards .....	16-20
1B Schedule of State Grant Pass Throughs From/To State Agencies .....	21
3 Reconciliation of Cash in State Treasury .....	22

November 20, 2024

Dr. Harrison Keller  
President  
University of North Texas  
Denton, Texas

Dear Dr. Keller:

We are pleased to submit the annual financial report of the University of North Texas for the year ended August 31, 2024, 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  
Associate VP & Controller

Approved:



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



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, 2024**

**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
Cathy Bryce .....	(Term expires May 2029) .....	Argyle
Carlos Munguia .....	(Term expires May 2029) .....	University Park
Terry West .....	(Term expires May 2029) .....	Lucas

**STUDENT REGENT**

Ethan Gillis .....	(Term expires May 2025) .....	Denton
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**OFFICERS OF THE BOARD**

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

**ADMINISTRATIVE OFFICERS**

Michael R. Williams .....	Chancellor
Harrison Keller .....	President
Clayton Gibson .....	Vice President for Finance and Administration & CFO

**BASIC FINANCIAL STATEMENTS**

**of the**

**UNIVERSITY OF NORTH TEXAS**

**DENTON, TEXAS**

**For the Fiscal Year Ended August 31, 2024**

## UNIVERSITY OF NORTH TEXAS

## Statement of Net Position

August 31, 2024

	August 31, 2024
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents:	
Cash on Hand	\$ 79,255.00
Cash in Bank	8,522,760.52
Cash in Transit/Reimburse from Treasury	4,780,434.11
Cash in State Treasury	30,954,939.14
Cash Equivalents	174,167,584.21
Restricted Cash and Cash Equivalents:	
Cash in Bank	3,103.74
Legislative Appropriations	111,121,523.92
Receivables From:	
Accounts	94,293,376.93
Federal	15,306,090.67
Other Intergovernmental	1,111,780.80
Gifts, Pledges and Donations	1,065,795.13
Interest and Dividends	4,039,332.70
Leases	1,110,890.85
Public-Private Partnerships	299,367.82
Other	1,408,362.47
Due from Other Agencies	943,873.55
Due from Other Components	5,812,926.11
Consumable Inventories	596,682.02
Merchandise Inventories	1,977,555.68
Prepaid Items	65,383,329.22
Loans and Contracts	1,064,701.39
<b>Total Current Assets</b>	<b>\$ 524,043,665.98</b>
Noncurrent Assets:	
Restricted:	
Restricted Investments	\$ 56,460,397.09
Loans and Contracts	4,289.57
Investments	339,134,963.39
Gifts, Pledges and Donations	4,113,140.32
Leases Receivable	6,628,339.54
Capital Assets:	
Non-Depreciable or Non-Amortizable	198,900,910.92
Depreciable or Amortizable, Net	816,059,158.79
<b>Total Noncurrent Assets</b>	<b>\$ 1,421,301,199.62</b>
<b>Total Assets</b>	<b>\$ 1,945,344,865.60</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows of Resources	\$ 1,027,390.32
<b>Total Deferred Outflows of Resources</b>	<b>\$ 1,027,390.32</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,946,372,255.92</b>

Concluded on the following page

**UNIVERSITY OF NORTH TEXAS**  
**Statement of Net Position (concluded)**

August 31, 2024

	August 31, 2024
<b>LIABILITIES</b>	
Current Liabilities:	
Payables From:	
Accounts	\$ 26,279,959.10
Payroll	39,396,783.13
Other	4,051,194.27
Interest	79,241.45
Due to Other Agencies	611,375.21
Due to Other Components	9,274,200.17
Unearned Revenue	280,936,424.03
Employees' Compensable Leave	2,499,969.67
Lease Obligations	1,625,774.64
Subscription Obligations	2,079,608.96
Funds Held for Others	4,165,697.00
<b>Total Current Liabilities</b>	<b>\$ 371,000,227.63</b>
Noncurrent Liabilities:	
Employees' Compensable Leave	\$ 13,766,125.85
Lease Obligations	709,398.61
Subscription Obligations	2,218,079.66
Asset Retirement Obligation	1,492,875.00
Other Noncurrent Liabilities	1,347,920.84
<b>Total Noncurrent Liabilities</b>	<b>\$ 19,534,399.96</b>
<b>Total Liabilities</b>	<b>\$ 390,534,627.59</b>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources	\$ 8,157,003.75
<b>Total Deferred Inflows of Resources</b>	<b>\$ 8,157,003.75</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 398,691,631.34</b>
NET POSITION	
Net Investment in Capital Assets	\$ 1,004,955,138.23
Restricted For:	
Funds Held as Permanent Investments:	
Nonexpendable	25,189,690.34
Expendable	37,438,784.65
Other Restricted	52,121,666.50
Unrestricted	427,975,344.86
<b>Total Net Position</b>	<b>\$ 1,547,680,624.58</b>



## UNIVERSITY OF NORTH TEXAS

## Statement of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended August 31, 2024

	<b>August 31, 2024</b>
<b>OPERATING REVENUES</b>	
Tuition and Fees	\$ 599,393,794.31
Discounts and Allowances	(147,983,997.00)
Auxiliary Enterprises	89,116,109.39
Discounts and Allowances	(124,765.39)
Sales of Goods and Services	30,548,120.26
Federal Grant Revenue	46,879,764.55
Federal Pass-Through Revenue	3,879,819.85
State Grant Revenue	767,119.09
State Grant Pass-Through Revenue	31,690,313.58
Other Contracts and Grants	5,779,528.07
Other Operating Revenues	1,104,661.64
<b>Total Operating Revenues</b>	<b>\$ 661,050,468.35</b>
<b>OPERATING EXPENSES <sup>(1)</sup></b>	
Instruction	\$ 213,629,748.27
Research	98,465,142.28
Public Service	9,822,809.45
Academic Support	75,804,563.48
Student Services	107,270,951.61
Institutional Support	62,993,020.25
Operation and Maintenance of Plant	57,860,668.36
Scholarships and Fellowships	122,989,105.37
Auxiliary Enterprises	71,311,696.24
Depreciation and Amortization	79,074,302.64
<b>Total Operating Expenses</b>	<b>\$ 899,222,007.95</b>
<b>Operating Loss</b>	<b>\$ (238,171,539.60)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Legislative Appropriations (GR)	\$ 144,666,314.00
Additional Appropriations (GR)	34,492,976.05
Federal Revenue	90,919,446.41
Gifts	19,058,073.71
Investment Income	14,534,209.58
Interest Expense and Fiscal Charges	(164,883.27)
Gain on Sale of Capital Assets	1,329,559.82
Net Increase in Fair Value of Investments	48,693,374.79
Other Nonoperating Revenues	174,354.68
Other Nonoperating Expenses	(2,193,281.85)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ 351,510,143.92</b>
<b>Gain Before Capital Contributions, Endowments and Transfers</b>	<b>\$ 113,338,604.32</b>

Concluded on the following page

UNAUDITED

UNIVERSITY OF NORTH TEXAS

Statement of Revenues, Expenses and Changes in Net Position (concluded)

For the Fiscal Year Ended August 31, 2024

	<b>August 31, 2024</b>
<b>CAPITAL CONTRIBUTIONS, ENDOWMENTS AND TRANSFERS</b>	
Capital Contributions	\$ 35,984,546.80
Capital Appropriations (HEF)	38,473,304.00
Contributions To Permanent and Term Endowments	135,757.11
Interagency Transfers of Capital Assets Increase	2,638,471.89
Interagency Transfers of Capital Assets (Decrease)	(980,366.90)
Transfers From Other State Agencies	679,333.00
Transfers To Other State Agencies	(644.54)
Legislative Transfers In	28,435,891.00
Legislative Transfers Out	(17,962,810.00)
Transfers From Other Components	27,693,408.24
Transfers To Other Components	(122,828,224.34)
<b>Total Capital Contributions, Endowments and Transfers</b>	<b>\$ (7,731,333.74)</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 105,607,270.58</b>
Net Position, September 1, 2023	\$ 1,447,888,982.98
Restatements	(5,815,628.98)
<b>Net Position, September 1, 2023, as Restated</b>	<b>\$ 1,442,073,354.00</b>
<b>NET POSITION, AUGUST 31, 2024</b>	<b>\$ 1,547,680,624.58</b>

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

## UNIVERSITY OF NORTH TEXAS

## Matrix of Operating Expenses Reported by Function

For the Fiscal Year Ended August 31, 2024

Operating Expenses	Instruction	Research	Public Service	Academic Support	Student Services
Cost of Goods Sold	\$ 555.77	\$ -	\$ 22,573.00	\$ 15,191.70	\$ 186,199.30
Salaries and Wages	156,878,128.33	65,168,837.70	5,864,519.91	43,799,231.91	60,482,789.37
Payroll Related Costs	43,010,537.14	10,962,285.59	1,277,922.96	10,962,267.14	14,884,826.15
Professional Fees and Services	1,468,484.95	7,181,120.42	719,946.41	5,837,473.54	8,769,302.47
Federal Pass-Through Expenses	120,322.91	1,216,418.51	160,148.89	-	-
State Pass-Through Expenses	-	30,829.04	-	-	-
Travel	2,326,588.94	2,165,296.47	237,338.61	2,966,577.88	6,035,852.41
Materials and Supplies	5,501,794.49	5,103,589.54	561,591.05	8,229,779.75	4,883,350.34
Communications and Utilities	25,118.45	10,991.53	140.27	39,636.02	830,060.62
Repairs and Maintenance	233,874.36	1,180,498.35	19,481.08	381,911.84	2,089,000.71
Rentals and Leases	716,582.94	102,264.38	183,563.32	895,018.07	1,993,991.65
Printing and Reproduction	376,814.27	202,434.13	72,680.83	630,076.09	1,449,718.38
Depreciation and Amortization	-	-	-	-	-
Scholarships	517,251.01	3,847,998.27	141,381.72	-	-
Asset Retirement Obligation	-	-	-	-	-
Claims and Losses	-	-	-	-	-
Other Operating Expenses	2,453,694.71	1,292,578.35	561,521.40	2,047,399.54	5,665,860.21
<b>Total Operating Expenses</b>	<b>\$ 213,629,748.27</b>	<b>\$ 98,465,142.28</b>	<b>\$ 9,822,809.45</b>	<b>\$ 75,804,563.48</b>	<b>\$ 107,270,951.61</b>

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UNAUDITED

UNIVERSITY OF NORTH TEXAS

Matrix of Operating Expenses Reported by Function (concluded)

For the Fiscal Year Ended August 31, 2024

Operating Expenses	Institutional Support	Operation and Maintenance of Plant	Scholarships and Fellowships	Auxiliary Enterprises	Depreciation and Amortization	Total Expenditures
Cost of Goods Sold	\$ 1,679,834.19	\$ 30,094.87	\$ -	\$ 10,852,548.83	\$ -	\$ 12,786,997.66
Salaries and Wages	28,602,963.73	17,053,230.26	-	30,927,823.31	-	408,777,524.52
Payroll Related Costs	9,588,740.52	5,259,756.77	-	8,063,521.90	-	104,009,858.17
Professional Fees and Services	11,648,814.85	6,200,377.69	-	1,812,814.83	-	43,638,335.16
Federal Pass-Through Expenses	-	-	-	-	-	1,496,890.31
State Pass-Through Expenses	-	-	-	-	-	30,829.04
Travel	367,690.23	27,888.72	-	358,290.01	-	14,485,523.27
Materials and Supplies	1,762,627.21	6,382,638.27	-	6,051,145.63	-	38,476,516.28
Communications and Utilities	336,898.26	13,595,138.26	-	3,164,064.08	-	18,002,047.49
Repairs and Maintenance	1,651,431.71	8,758,257.21	-	4,816,669.73	-	19,131,124.99
Rentals and Leases	1,234,912.41	163,378.76	-	917,445.66	-	6,207,157.19
Printing and Reproduction	139,894.63	11,256.62	-	283,382.05	-	3,166,257.00
Depreciation and Amortization	-	-	-	-	79,074,302.64	79,074,302.64
Scholarships	-	-	122,989,105.37	-	-	127,495,736.37
Asset Retirement Obligation	-	56,334.91	-	-	-	56,334.91
Claims and Losses	230.00	-	-	-	-	230.00
Other Operating Expenses	5,978,982.51	322,316.02	-	4,063,990.21	-	22,386,342.95
<b>Total Operating Expenses</b>	<b>\$ 62,993,020.25</b>	<b>\$ 57,860,668.36</b>	<b>\$122,989,105.37</b>	<b>\$ 71,311,696.24</b>	<b>\$ 79,074,302.64</b>	<b>\$899,222,007.95</b>

## UNIVERSITY OF NORTH TEXAS

## Statement of Cash Flows

For the Fiscal Year Ended August 31, 2024

	<b>August 31, 2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Proceeds from Customers	\$ 30,294,389.59
Proceeds from Tuition and Fees	452,708,686.72
Proceeds from Research Grants and Contracts	84,325,226.77
Proceeds from Loan Programs	423,443.73
Proceeds from Auxiliaries	88,991,344.00
Proceeds from Other Operating Revenues	1,216,620.90
Payments to Suppliers for Goods and Services	(163,626,663.94)
Payments to Employees	(483,712,395.26)
Payments for Other Operating Expenses	(152,476,240.82)
<b>Net Cash Used by Operating Activities</b>	<b>\$ (141,855,588.31)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Proceeds from State Appropriations	\$ 156,245,772.74
Proceeds from Gifts	19,558,302.58
Proceeds from Endowments	135,757.11
Proceeds from Transfers from Other Agencies	679,333.00
Proceeds from Transfers from Other Components	34,403,640.71
Proceeds from Legislative Transfers	28,435,891.00
Proceeds from Grant Receipts	90,919,446.41
Proceeds from Other Noncapital Financing Activities	173,854.68
Payments for Legislative Transfers	(17,962,810.00)
Payments for Transfers to Other Agencies	(644.54)
Payments for Transfers to Other Components	(122,828,224.34)
Payments for Other Noncapital Financing Uses	(55,671.51)
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>\$ 189,704,647.84</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from Sale of Capital Assets	\$ 94,508.25
Proceeds from State Appropriations	38,473,304.00
Payments for Additions to Capital Assets	(74,562,268.58)
Payments for Right to Use Leases/SBITA	(4,866,628.16)
Payments for Transfers to Other Components for Debt Issuance	(431,161.07)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>\$ (41,292,245.56)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from Sale of Investments	\$ 931,123,177.43
Proceeds from Interest and Investment Income	13,763,144.96
Payments to Acquire Investments	(953,850,289.30)
<b>Net Cash Used by Investing Activities</b>	<b>\$ (8,963,966.91)</b>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>\$ (2,407,152.94)</b>
<b>Cash and Cash Equivalents, September 1, 2023</b>	<b>\$ 220,036,374.46</b>
Restatements	878,855.20
Cash and Cash Equivalents, September 1, 2023, as Restated	\$ 220,915,229.66
<b>Cash and Cash Equivalents, August 31, 2024</b>	<b>\$ 218,508,076.72</b>

Concluded on the following page

**UNIVERSITY OF NORTH TEXAS**  
**Statement of Cash Flows (concluded)**

For the Fiscal Year Ended August 31, 2024

	August 31, 2024
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating Loss	\$ (238,171,539.60)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation and Amortization Expense	\$ 79,074,302.64
Asset Retirement Obligation Expense	56,334.91
Cash Flow Classification Differences from GASB Statement No. 87	138,088.28
Employee Benefits Paid by State	22,583,133.12
Changes in Assets and Liabilities:	
Decrease in Receivables	6,768,099.39
Decrease in Inventories	64,701.98
Increase in Prepaid Expenses	(3,649,059.31)
Decrease in Loans and Contracts	423,443.73
Increase in Payables	1,671,182.39
Decrease in Unearned Revenue	(10,420,388.04)
Increase in Employees' Compensable Leave	1,158,464.25
Decrease in Other Liabilities	(1,552,352.05)
Total Adjustments	\$ 96,315,951.29
<b>Net Cash Used by Operating Activities</b>	<b>\$ (141,855,588.31)</b>
<b>NONCASH TRANSACTIONS</b>	
Net Change in Fair Value of Investments	\$ 48,693,374.79
Donation of Capital Assets	35,984,546.80
Borrowing Under Lease Purchase	935,765.99
Gain on Sale of Capital Assets	1,329,559.82
Capital Assets Acquired with Payables	(452,085.77)
Interagency Transfer of Capital Assets	1,658,104.99
Deferred Inflows of Resources (ARO, Leases, SBITA, P3)	(621,612.57)

**SCHEDULES**

**for the**

**UNIVERSITY OF NORTH TEXAS**

**DENTON, TEXAS**

**For the Fiscal Year Ended August 31, 2024**

**UNAUDITED  
UNIVERSITY OF NORTH TEXAS  
Schedules  
For the Year Ended August 31, 2024**

University of North Texas (752)  
Schedule 1A - Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended August 31, 2024

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 PI From and Direct Prog. Amount	Agy/Univ No.	Pass Through To Agencies of Universities Amount	Pass Through To Non-State Entities Amount	Expenditures Amount	Total PI To and Expenditures Amount
<b>Institute of Museum and Library Services</b>												
Pass Through From: Grants to States Pass Through From: Texas State Library and Archives Commission	45.300		306	37,691.42			37,691.42				37,691.42	37,691.42
				<b>\$ 37,691.42</b>	<b>-</b>	<b>-</b>	<b>\$ 37,691.42</b>		<b>-</b>	<b>-</b>	<b>\$ 37,691.42</b>	<b>\$ 37,691.42</b>
<b>Total - Institute of Museum and Library Services</b>												
<b>National Aeronautics and Space Administration</b>												
<b>Direct Programs:</b>												
Office of Stern Engagement (OSTEM)	43.008				470,391.73	470,391.73	470,391.73				470,391.73	470,391.73
Office of Stern Engagement (OSTEM)	43.008				25,577.83	25,577.83	25,577.83				25,577.83	25,577.83
Pass Through To: Texas Woman's University			731						25,577.83			
				<b>\$ -</b>	<b>-</b>	<b>495,969.56</b>	<b>\$ 495,969.56</b>		<b>25,577.83</b>	<b>-</b>	<b>\$ 470,391.73</b>	<b>\$ 495,969.56</b>
<b>Total - National Aeronautics and Space Administration</b>												
<b>National Science Foundation</b>												
<b>Direct Programs:</b>												
Computer and Information Science and Engineering	47.070				376,991.44	376,991.44	376,991.44				376,991.44	376,991.44
				<b>\$ -</b>	<b>-</b>	<b>\$ 376,991.44</b>	<b>\$ 376,991.44</b>		<b>-</b>	<b>-</b>	<b>\$ 376,991.44</b>	<b>\$ 376,991.44</b>
<b>Total - National Science Foundation</b>												
<b>U.S. Department of Education</b>												
<b>Direct Programs:</b>												
DISABILITY INNOVATION FUND (DIF)	84.421D				-396,996.09	1,676,265.03					1,676,265.03	1,676,265.03
Pass Through From: Texas Workforce Commission			300	1,983,261.12								
Governor's Emergency Education Relief (GEER) Fund	84.425C				70,278.58	70,278.58	70,278.58				70,278.58	70,278.58
Governor's Emergency Education Relief (GEER) Fund	84.425C				120,322.91	120,322.91	120,322.91				120,322.91	120,322.91
Pass Through To: University of North Texas at Dallas			773						120,322.91			
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Inst	84.425F					2,290,069.42	2,290,069.42				2,290,069.42	2,290,069.42
Pass Through From: Supporting Effective Educator Development Program	84.423A					142,567.87	142,567.87				142,567.87	142,567.87
Pass Through From: University of Texas at Austin				721.00	142,567.87							
Governor's Emergency Education Relief (GEER) Fund	84.425C					-60,441.24	-60,441.24				-60,441.24	-60,441.24
Pass Through From: Texas Higher Education Coordinating Board			781	-60,441.24								
				<b>\$ 2,065,387.75</b>	<b>-</b>	<b>2,173,674.82</b>	<b>\$ 4,239,062.57</b>		<b>120,322.91</b>	<b>-</b>	<b>\$ 4,118,739.66</b>	<b>\$ 4,239,062.57</b>
<b>Total - U.S. Department of Education</b>												
<b>U.S. Department of Health and Human Services</b>												
<b>Pass Through From:</b>												
Temporary Assistance for Needy Families	93.558					117,549.91	117,549.91				117,549.91	117,549.91
Pass Through From: Texas Workforce Commission			300	117,549.91								
				<b>\$ 117,549.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,549.91</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,549.91</b>	<b>\$ 117,549.91</b>
<b>Total - U.S. Department of Health and Human Services</b>												
<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/ 21ACGT0001			15.48	15.48	15.48				15.48	15.48
				<b>\$ 15.48</b>	<b>\$ (120.11)</b>	<b>\$ (104.63)</b>	<b>\$ (104.63)</b>		<b>\$ (104.63)</b>	<b>\$ (104.63)</b>	<b>\$ (104.63)</b>	<b>\$ (104.63)</b>
<b>Total - Corporation for National and Community Service</b>												
<b>Institute of Museum and Library Services</b>												
Laura Bush 21st Century Librarian Program	45.313	University of Tennessee - Knoxville/ A220762-9001		541.61	541.61	541.61	541.61				541.61	541.61
Laura Bush 21st Century Librarian Program		Virginia Polytechnic Institute/ 545367-59C28		36,815.33	36,815.33	36,815.33	36,815.33				36,815.33	36,815.33
				<b>\$ -</b>	<b>\$ 37,356.94</b>	<b>\$ 789,270.85</b>	<b>\$ 742,040.79</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 742,040.79</b>	<b>\$ 742,040.79</b>
<b>Total - Institute of Museum and Library Services</b>												
<b>National Aeronautics and Space Administration</b>												
<b>Direct Programs:</b>												
Intelligent Optical Systems, Inc./ 1916	43.000			38,889.16	38,889.16	38,889.16	38,889.16				38,889.16	38,889.16
National Aeronautics and Space Administration		Intelligent Optical Systems, Inc./ 1920		34,189.47	34,189.47	34,189.47	34,189.47				34,189.47	34,189.47
National Aeronautics and Space Administration		National Institute of Aerospace/ GFR0000956		80,684.33	80,684.33	80,684.33	80,684.33				80,684.33	80,684.33
National Aeronautics and Space Administration		Questek Innovations/ 201055		66,977.29	66,977.29	66,977.29	66,977.29				66,977.29	66,977.29
National Aeronautics and Space Administration		Unmanned Experts Inc/ SRAS38		52,434.49	52,434.49	52,434.49	52,434.49				52,434.49	52,434.49
Science	43.001	Smithsonian Astrophysical Observatory/ G09-24069X		80,498.37	80,498.37	80,498.37	80,498.37				80,498.37	80,498.37
Science		Smithsonian Astrophysical Observatory/ TM3-24005X		37,936.72	37,936.72	37,936.72	37,936.72				37,936.72	37,936.72
Exploration	43.003	National Space Grant Foundation/ M2M-XHAB 2023-06		6,591.14	6,591.14	6,591.14	6,591.14				6,591.14	6,591.14
				<b>\$ 8,097.43</b>	<b>\$ 395,200.97</b>	<b>\$ 383,340.78</b>	<b>\$ 794,639.18</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 794,639.18</b>	<b>\$ 794,639.18</b>
<b>Total - National Aeronautics and Space Administration</b>												
<b>National Archives and Records Administration</b>												
<b>Direct Programs:</b>												
National Historical Publications and Records Grants	89.003				28,419.00	28,419.00	28,419.00				28,419.00	28,419.00
				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,419.00</b>	<b>\$ 28,419.00</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,419.00</b>	<b>\$ 28,419.00</b>
<b>Total - National Archives and Records Administration</b>												
<b>National Foundation on the Arts and the Humanities</b>												
<b>Promotion of the Humanities Federal/State Partnership</b>												
Promotion of the Humanities Federal/State Partnership	45.125	Humanities Focus/ SR94H		14,404.62	14,404.62	14,404.62	14,404.62				14,404.62	14,404.62
Promotion of the Humanities Federal/State Partnership		Humanities Focus/ 2022-6696		1,576.42	1,576.42	1,576.42	1,576.42				1,576.42	1,576.42
Promotion of the Humanities Federal/State Partnership		Humanities Focus/ 2022-6697		101.95	101.95	101.95	101.95				101.95	101.95
Promotion of the Humanities Division of Preservation and Access	45.149	Indiana University - Bloomington/ 10030		19,557.08	19,557.08	19,557.08	19,557.08				19,557.08	19,557.08
				<b>\$ -</b>	<b>\$ 35,640.07</b>	<b>\$ 113,937.01</b>	<b>\$ 149,577.08</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,577.08</b>	<b>\$ 149,577.08</b>
<b>Total - National Foundation on the Arts and the Humanities</b>												
<b>National Science Foundation</b>												
<b>Engineering</b>												
Engineering	47.041	Michigan State University/ RCL14240/UNT		8,966.62	8,966.62	8,966.62	8,966.62				8,966.62	8,966.62
Engineering		University of California - Riverside/ S-001599		-138.69	-138.69	-138.69	-138.69				-138.69	-138.69
Engineering		University of Nevada - Reno/ UNR-24152		19,007.51	19,007.51	19,007.51	19,007.51				19,007.51	19,007.51
Engineering		University of South Florida/ 1263-1142-00-A		5,988.73	5,988.73	5,988.73	5,988.73				5,988.73	5,988.73
Mathematical and Physical Sciences	47.049	Occidental College/ OXV-CLM0088		-86.24	-86.24	-86.24	-86.24				-86.24	-86.24
Computer and Information Science and Engineering	47.070	American Society for Engineering Education/ 223008740-UNT		2,348.25	2,348.25	2,348.25	2,348.25				2,348.25	2,348.25









**UNAUDITED  
UNIVERSITY OF NORTH TEXAS  
Schedules  
For the Year Ended August 31, 2024**

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**UNIVERSITY OF NORTH TEXAS (752)**  
**Notes to Schedule 1A - Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended August 31, 2024**

**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	\$ 46,879,764.55
Federal Grants and Contracts - Nonoperating	90,919,446.41
Federal Pass-Through Grants from Other State Agencies/Universities - Operating	<u>3,879,819.85</u>
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 141,679,030.81</u>

Reconciling Items:

New Loans Processed:	
Federal Direct Student Loans (Direct Loans)	\$ 163,272,644.00
Total Pass Through and Expenditures per Federal Schedule	<u>\$ 304,951,674.81</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	\$ 163,272,644.00	\$ -	\$ 163,272,644.00	\$ -
<i>Total Department of Education</i>	<u>\$ 163,272,644.00</u>	<u>\$ -</u>	<u>\$ 163,272,644.00</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

**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**  
**Schedules**  
**For the Year Ended August 31, 2024**

**UNIVERSITY OF NORTH TEXAS (752)**  
**Schedule 1B - Schedule of State Grant Pass-Through From/To State Agencies**  
**For the Year Ended August 31, 2024**

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

Office of The Governor (300)		
BUDGET EXECUTION ORDER - SHIELDS 300.0972	\$	59,136.33
Office of The Attorney General (302)		
Other Victim Assistance Grant (OVAG)		11,494.80
Texas State Board of Public Accountancy ( 457)		
Fifth Year Accounting Student Scholarship Program		51,600.00
North STAR Program (529)		
Health and Human Services Commission		48,354.31
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		141,938.00
Foundation School Program (FSP) - Formula		2,807,403.00
Texas A&M Engineering Experiment Station (712)		
Nuclear Power Institute - TSTC		-
University of Texas System (720)		
Joint Admission Medical Program (JAMP)		25,754.66
Texas Higher Education Coordinating Board (781)		
Minority Health Research and Education		-
TEXAS Grant Program		17,215,761.00
Texas Research Incentive Program - HB51		322,785.50
College Work Study Program		162,176.00
Work Study Mentorship Program		-
Autism - Parent Direct Treatment		-
Educational Aide Program		10,945.00
Agency Operations		-
Bilingual Education Program		91,623.00
Texas Grants B.1.10		10,610,070.00
B.1.10 Leadership Scholars 781.0090		96,210.00
Parks and Wildlife Department (802)		
CA-0006096 Aiding Imperiled Fish and Mussel Conservation Using Swimming Performance Metr		35,061.98
<b>Total Pass-Through from State Agencies</b>		
<b>(Statement of Revenues, Expenses, and Changes in Net Position)</b>		<u><u>\$ 31,690,313.58</u></u>

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

Stephen F. Austin State University (755)		
Texas Comptroller of Public Accounts - Award 22-7389GB 752.0009	\$	30,829.04
<b>Total Pass-Through to State Agencies</b>		
<b>(Statement of Revenues, Expenses, and Changes in Net Position)</b>		<u><u>\$ 30,829.04</u></u>

UNAUDITED  
 UNIVERSITY OF NORTH TEXAS  
 Schedules  
 For the Year Ended August 31, 2024

<b>UNIVERSITY OF NORTH TEXAS</b>		
<b>Schedule 3 - Reconciliation of Cash in State Treasury</b>		
For the Fiscal Year Ended August 31, 2024		
Cash in State Treasury	Unrestricted	Current Year Total
Local Revenue Fund 0258	\$ 30,644,648.94	\$ 30,644,648.94
Local Revenue Fund 0325	310,290.20	310,290.20
<b>Total Cash in State Treasury</b>	<u>\$ 30,954,939.14</u>	<u>\$ 30,954,939.14</u>