

ANNUAL FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS

DENTON, TEXAS

Neal J. Smatresk, President

For the Year Ended August 31, 2020



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Office of Finance



November 18, 2020

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, 2020, 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 Comprehensive Annual Financial Report (CAFR); 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 Controller

Approved:

Robert E. Brown, CPA
Senior Vice President for Finance and Administration

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



UNIVERSITY OF NORTH TEXAS

ORGANIZATIONAL DATA

August 31, 2020

BOARD OF REGENTS

G. Brint Ryan(Term expires May 2021) Dallas
A.K. Mago.....(Term expires May 2021) Dallas
Laura Wright(Term expires May 2021) Dallas

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

STUDENT REGENT

Dianna Nguyen(Term expires May 2021) Arlington

OFFICERS OF THE BOARD

Laura WrightChairman
Milton B. Lee Vice Chairman
Rosemary R. Haggett Secretary

ADMINISTRATIVE OFFICERS

Lesia Roe Chancellor
Neal J. Smatresk President
Robert E. Brown Senior Vice President for Finance & Administration

UNIVERSITY OF NORTH TEXAS (752)
Statement of Net Position
As of August 31, 2020

	<u>August 31,</u> <u>2020</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	
Cash on Hand	\$ 68,589.00
Cash in Bank	158,821.43
Cash in State Treasury	10,405,759.86
Cash Equivalents	85,525,280.76
Restricted Cash and Cash Equivalents:	
Cash on Hand	6,172.52
Cash in Bank	86,194.33
Cash Equivalents	1,771,401.34
Legislative Appropriations	92,051,806.31
Receivables From:	
Accounts Receivable	91,841,233.60
Federal	5,631,237.94
Other Intergovernmental	405,849.28
Gifts, Pledges and Donations	700,950.83
Interest and Dividends	2,024,008.53
Other Receivables	4,470,475.23
Due From Other Agencies	318,149.82
Due from Other Components	456,159.81
Consumable Inventories	150,962.16
Merchandise Inventories	2,686,883.41
Prepaid Items	53,813,331.81
Loans and Contracts	3,474,807.22
Total Current Assets	<u>\$ 356,048,075.19</u>
Non-Current Assets	
Restricted Investments	\$ 48,312,175.91
Loans and Contracts	291,744.98
Investments	181,411,324.02
Gifts, Pledges and Donations	4,405,465.14
Capital Assets:	
Non-Depreciable or Non-Amortizable	137,584,080.01
Depreciable or Amortizable, Net	807,810,326.98
Total Non-Current Assets	<u>\$ 1,179,815,117.04</u>
Total Assets	<u>\$ 1,535,863,192.23</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources	\$ 977,168.63
Total Deferred Outflows of Resources	<u>\$ 977,168.63</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,536,840,360.86</u>

Continued on Next Page

UNIVERSITY OF NORTH TEXAS (752)
Statement of Net Position
As of August 31, 2020

	<u>August 31,</u> <u>2020</u>
LIABILITIES	
Current Liabilities	
Payables From:	
Accounts Payable	\$ 40,708,525.32
Payroll Payable	28,755,254.76
Other Payables	5,645,296.08
Due to Other Components	8,662,549.01
Unearned Revenue	230,867,918.57
Employees' Compensable Leave	2,512,686.14
Capital Lease Obligations	326,406.95
Funds Held for Others	467,470.55
Other Current Liabilities	1,388,344.85
Total Current Liabilities	<u>\$ 319,334,452.23</u>
Non-Current Liabilities	
Employees' Compensable Leave	\$ 12,933,195.66
Capital Lease Obligations	646,288.20
Asset Retirement Obligation	1,229,625.00
Other Non-Current Liabilities	1,291,580.11
Total Non-Current Liabilities	<u>\$ 16,100,688.97</u>
Total Liabilities	<u>\$ 335,435,141.20</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources	\$ -
Total Deferred Inflows of Resources	<u>\$ -</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>\$ 335,435,141.20</u>
NET POSITION	
Net Investment in Capital Assets	\$ 936,706,581.86
Restricted For:	
Funds Held as Permanent Investments	
Non-Expendable	23,801,078.88
Expendable	28,872,655.32
Other Restricted	41,871,231.31
Unrestricted	170,153,672.29
Total Net Position	<u>\$ 1,201,405,219.66</u>

UNIVERSITY OF NORTH TEXAS (752)
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended August 31, 2020

	<u>August 31,</u> <u>2020</u>
OPERATING REVENUES	
Tuition and Fees	\$ 469,031,353.24
Discounts and Allowances	(120,472,711.31)
Auxiliary Enterprises	69,839,266.94
Discounts and Allowances	(3,729,841.61)
Sales of Goods and Services	17,073,884.64
Federal Grant Revenue	20,664,527.54
Federal Pass-Through Revenue	490,253.40
State Grant Revenue	690,704.06
State Grant Pass-Through Revenue	27,626,718.35
Other Contracts and Grants	4,787,006.15
Other Operating Revenues	2,061,647.62
Total Operating Revenues	\$ 488,062,809.02
OPERATING EXPENSES ⁽¹⁾	
Instruction	\$ 173,151,752.05
Research	72,788,384.82
Public Service	9,056,861.80
Academic Support	60,741,292.83
Student Services	81,122,033.93
Institutional Support	42,394,786.18
Operation and Maintenance of Plant	34,173,960.37
Scholarships and Fellowships	103,853,095.10
Auxiliary Enterprises	55,145,022.00
Depreciation and Amortization	62,747,904.68
Total Operating Expenses	\$ 695,175,093.76
Operating Loss	\$ (207,112,284.74)
NONOPERATING REVENUES (EXPENSES)	
Legislative Appropriations (GR)	\$ 115,469,831.00
Additional Appropriations (GR)	27,140,770.10
Federal Revenue	80,328,952.19
Gifts	16,839,965.41
Investment Income	4,724,020.64
Interest Expense and Fiscal Charges	(23,267.98)
Gain on Sale of Capital Assets	67,877.39
Net Increase in Fair Value of Investments	12,789,672.23
Other Nonoperating Revenues	443,473.15
Other Nonoperating Expenses	(141,189.05)
Total Nonoperating Revenues (Expenses)	\$ 257,640,105.08
Income Before Other Revenues, Expenses and Transfers	\$ 50,527,820.34
OTHER REVENUES, EXPENSES AND TRANSFERS	
Capital Contributions	\$ 282,992.44
Capital Appropriations (HEF)	37,562,056.00
Contributions To Permanent and Term Endowments	461,946.76
Interagency Transfers of Capital Assets-Increase	125,825.98
Interagency Transfers of Capital Assets-Decrease	(802,418.51)
Transfers From Other State Agencies	635,083.00
Transfers To Other State Agencies	(11,977.04)
Legislative Transfers In	1,110,973.00
Legislative Transfers Out	(11,230,195.04)
Legislative Appropriation Lapses	(3,030,464.96)
Transfers From Other Components	34,006,350.66
Transfers To Other Components	(80,212,968.91)
Total Other Revenues, Expenses and Transfers	\$ (21,102,796.62)
CHANGE IN NET POSITION	\$ 29,425,023.72
Beginning Net Position	\$ 1,171,980,195.94
ENDING NET POSITION	\$ 1,201,405,219.66

⁽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, 2020

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	\$ 18,125.58	\$ 155.76	\$ 109,803.23	\$ 3,698.04	\$ 65,882.46	\$ 401,804.35	\$ -	\$ -	\$ 6,053,461.33	\$ -	\$ 6,652,930.75
Salaries and Wages	128,416,919.86	49,451,353.59	5,855,841.63	36,978,208.81	45,258,593.35	20,288,975.01	12,230,889.80	-	23,939,815.49	-	322,420,597.54
Payroll Related Costs	33,904,788.55	13,031,663.43	1,550,404.21	10,304,956.34	12,176,977.74	5,481,334.38	3,333,221.81	-	6,291,095.43	-	86,074,441.89
Professional Fees and Services	1,172,076.36	2,552,651.21	789,451.56	2,445,994.06	4,383,503.97	2,428,657.61	6,096.80	-	1,846,648.19	-	15,625,079.76
Federal Pass-Through Expenses	1,010.23	-	-	-	-	-	-	-	-	-	1,010.23
Travel	1,453,572.34	715,359.31	73,481.67	753,238.94	2,400,498.52	257,277.76	46,702.15	-	68,350.90	-	5,768,481.59
Materials and Supplies	4,253,554.42	2,789,097.56	188,532.09	6,089,818.29	4,118,182.17	2,813,411.65	4,095,842.19	-	4,665,426.80	-	29,013,865.17
Communications and Utilities	543,269.20	63,068.57	34,012.76	236,137.67	1,139,701.43	193,886.02	11,136,345.36	-	4,183,654.84	-	17,530,075.85
Repairs and Maintenance	992,384.16	863,196.34	12,290.83	485,513.06	2,048,873.42	4,201,516.03	2,711,535.44	-	4,097,156.93	-	15,412,466.21
Rentals and Leases	585,018.23	353,393.51	68,147.15	1,410,086.58	4,840,444.47	1,413,790.16	197,996.71	-	837,482.92	-	9,706,359.73
Printing and Reproduction	153,488.63	126,033.84	37,902.01	642,870.53	1,244,713.03	1,297,621.03	58,379.93	-	432,345.47	-	3,993,354.47
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	62,747,904.68	62,747,904.68
Scholarships	262,207.62	2,192,751.08	216,861.96	-	-	-	-	103,853,095.10	-	-	106,524,915.76
Asset Retirement Obligation	-	-	-	-	-	-	46,400.94	-	-	-	46,400.94
Claims and Losses	200.00	-	-	-	-	3,829.22	-	-	-	-	4,029.22
Other Operating Expenses	1,395,136.87	649,660.62	120,132.70	1,390,770.51	3,444,663.37	3,612,682.96	310,549.24	-	2,729,583.70	-	13,653,179.97
Total Operating Expenses	\$ 173,151,752.05	\$ 72,788,384.82	\$ 9,056,861.80	\$ 60,741,292.83	\$ 81,122,033.93	\$ 42,394,786.18	\$ 34,173,960.37	\$ 103,853,095.10	\$ 55,145,022.00	\$ 62,747,904.68	\$ 695,175,093.76

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Statement of Cash Flows
For the Year Ended August 31, 2020

	August 31, 2020
CASH FLOWS FROM OPERATING ACTIVITIES	
Proceeds from Customers	\$ 16,765,529.32
Proceeds from Tuition and Fees	344,351,259.12
Proceeds from Research Grants and Contracts	53,089,681.13
Proceeds from Auxiliaries	66,109,425.33
Proceeds from Other Revenues	2,061,647.62
Payments to Suppliers for Goods and Services	(112,789,379.11)
Payments to Employees	(386,278,283.58)
Payments for Loans Provided	(416,495.40)
Payments for Other Expenses	(129,042,343.29)
Net Cash Used by Operating Activities	\$ (146,148,958.86)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Proceeds from State Appropriations	\$ 121,830,923.96
Proceeds from Gifts	15,940,331.25
Proceeds from Endowments	461,946.76
Proceeds from Transfers from Other Agencies	635,083.00
Proceeds from Transfers from Other Components	34,006,350.66
Proceeds from Legislative Transfers	1,110,973.00
Proceeds from Grant Receipts	80,328,952.19
Proceeds from Other Revenues	443,473.15
Payments for Legislative Transfers	(11,230,195.04)
Payments for Transfers to Other Agencies	(11,977.04)
Payments for Transfers to Other Components	(80,568,091.68)
Payments for Legislative Appropriation Lapses	(3,030,464.96)
Payments for Other Uses	(0.03)
Net Cash Provided by Noncapital Financing Activities	\$ 159,917,305.22
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from Sale of Capital Assets	\$ 50,990.06
Proceeds from State Appropriations	37,562,056.00
Proceeds from Capital Contributions	70,000.00
Payments for Additions to Capital Assets	(77,641,682.06)
Payments for Capital Leases	(574,487.79)
Payments of Interest on Debt Issuance	(23,267.98)
Payments for Transfers to Other Components for Debt Issuance	(1,074,724.82)
Net Cash Used by Capital and Related Financing Activities	\$ (41,631,116.59)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	\$ 333,047,635.49
Proceeds from Interest and Investment Income	4,530,159.32
Payments to Acquire Investments	(332,743,975.67)
Net Cash Provided by Investing Activities	\$ 4,833,819.14
Net Decrease in Cash and Cash Equivalents	\$ (23,028,951.09)
Cash and Cash Equivalents, September 1, 2019	\$ 121,051,170.33
Cash and Cash Equivalents, August 31, 2020	\$ 98,022,219.24

UNAUDITED

UNIVERSITY OF NORTH TEXAS (752)
Statement of Cash Flows
For the Year Ended August 31, 2020

	August 31, 2020
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED)	
BY OPERATING ACTIVITIES	
Operating Loss	\$ (207,112,284.74)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization Expense	\$ 62,747,904.68
Asset Retirement Obligation Expense	46,400.94
Employee Benefits Paid by State	18,576,512.96
Changes in Assets and Liabilities:	
(Increase) Decrease in Receivables	(8,799,095.92)
(Increase) Decrease in Inventories	(207,836.55)
(Increase) Decrease in Prepaid Expenses	(5,835,901.40)
(Increase) Decrease in Loans and Contracts	(416,495.40)
Increase (Decrease) in Payables	(7,312,484.01)
Increase (Decrease) in Unearned Revenue	747,777.78
Increase (Decrease) in Compensated Absence Liability	1,159,310.83
Increase (Decrease) in Other Liabilities	257,231.97
Total Adjustments	\$ 60,963,325.88
Net Cash Used by Operating Activities	\$ (146,148,958.86)
NON-CASH TRANSACTIONS	
Net Change in Fair Value of Investments	\$ 12,789,672.23
Donation of Capital Assets	212,992.44
Borrowing Under Capital Lease Purchase	153,233.15
Gain on Sale of Capital Assets	67,877.39
Capital Assets Acquired with Payables	11,177,748.63
Interagency Transfer of Capital Assets	(676,592.53)

University of North Texas (752)
 Schedule 1A - Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2020

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	NSE Name/Identifying Number	Agy/Univ No	Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State Entities Amount	Direct Program Amount	Total PT From and Direct 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
Institute of Museum and Library Services												
<u>Pass-Through From:</u>												
Grants to States	45.310						25,705.99				25,705.99	25,705.99
<u>Pass-Through From:</u>												
Texas State Library and Archives Commission			306	25,705.99								
Totals - Institute of Museum and Library Services				25,705.99	-	-	25,705.99				25,705.99	25,705.99
U.S. Department of Defense												
<u>Pass-Through From:</u>												
Military Medical Research and Development	12.420						36,142.34				36,142.34	36,142.34
<u>Pass-Through From:</u>												
University of Texas at Tyler			750	36,142.34								
Totals - U.S. Department of Defense				36,142.34	-	-	36,142.34				36,142.34	36,142.34
U.S. Department of Education												
<u>Direct Programs:</u>												
COVID-19 - Education Stabilization Fund	84.425					22,086,930.82	22,086,930.82				22,086,930.82	22,086,930.82
<u>Pass-Through From:</u>												
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367						(5.41)				(5.41)	(5.41)
<u>Pass-Through From:</u>												
Texas Higher Education Coordinating Board			781	(5.41)								
Supporting Effective Educator Development Program	84.423						115,988.89				115,988.89	115,988.89
<u>Pass-Through From:</u>												
University of Texas at Austin			721	115,988.89								
Totals - U.S. Department of Education				115,983.48	-	22,086,930.82	22,202,914.30				22,202,914.30	22,202,914.30
U.S. Department of Health and Human Services												
<u>Pass-Through From:</u>												
Developmental Disabilities Basic Support and Advocacy Grants	93.630						7,425.00				7,425.00	7,425.00
<u>Pass-Through From:</u>												
Texas Education Agency			701	7,425.00								
Biomedical Research and Research Training	93.859						8,424.84				8,424.84	8,424.84
<u>Pass-Through From:</u>												
University of Texas at Arlington			714	8,424.84								
Medical Library Assistance	93.879						17,922.79				17,922.79	17,922.79
<u>Pass-Through From:</u>												
University of North Texas Health Science Center at Fort Worth			763	17,922.79								
Totals - U.S. Department of Health and Human Services				33,772.63	-	-	33,772.63				33,772.63	33,772.63
Research & Development Cluster												
Corporation for National and Community Service												
<u>Direct Programs:</u>												
AmeriCorps	94.006					649,768.97	649,768.97				649,768.97	649,768.97
Totals - Corporation for National and Community Service				-	-	649,768.97	649,768.97				649,768.97	649,768.97
Institute of Museum and Library Services												
<u>Direct Programs:</u>												
National Leadership Grants	45.312					168,441.91	168,441.91				168,441.91	168,441.91
Laura Bush 21st Century Librarian Program	45.313					1,356.84	1,356.84				1,356.84	1,356.84
Totals - Institute of Museum and Library Services				-	-	169,798.75	169,798.75				169,798.75	169,798.75
National Aeronautics and Space Administration												
National Aeronautics and Space Administration	43.000	Intelligent Optical Systems, Inc./ 19-0230			64,950.60		64,950.60				64,950.60	64,950.60
Science	43.001	Smithsonian Astrophysical Observatory/ AR8-19Q14X			1,338.38		1,338.38				1,338.38	1,338.38
Science		Smithsonian Astrophysical Observatory/ G00-21078C			4,965.25		4,965.25				4,965.25	4,965.25
Science		Smithsonian Astrophysical Observatory/ G08-19072X			39,599.83		39,599.83				39,599.83	39,599.83
Exploration	43.003	National Space Grant Foundation/ M2M-XHAB 2021-14			12,253.64		12,253.64				12,253.64	12,253.64
Exploration		National Space Grant Foundation/ XHAB 2020-03			13,411.23		13,411.23				13,411.23	13,411.23
<u>Direct Programs:</u>												
National Aeronautics and Space Administration	43.000	HST-GP-15118 002-A				18,448.76	18,448.76				18,448.76	18,448.76
National Aeronautics and Space Administration	43.000	20-0355				127.16	127.16				127.16	127.16
Science	43.001					412,931.19	412,931.19				412,931.19	412,931.19
<u>Pass-Through From:</u>												
National Aeronautics and Space Administration	43.000	80AFRC19F0055					33,737.07				33,737.07	33,737.07
<u>Pass-Through From:</u>												
Texas A&M University - Corpus Christi			760	33,737.07								
Aeronautics	43.002						84,953.23				84,953.23	84,953.23
<u>Pass-Through From:</u>												
Texas A&M Engineering Experiment Station			712	84,953.23								
Totals - National Aeronautics and Space Administration				118,690.30	136,518.93	431,507.11	686,716.34				686,716.34	686,716.34
National Endowment For The Humanities												
<u>Direct Programs:</u>												
Promotion of the Humanities Division of Preservation and Access	45.149					121,081.74	121,081.74				121,081.74	121,081.74
Promotion of the Humanities Office of Digital Humanities	45.169					2,925.80	2,925.80				2,925.80	2,925.80
Totals - National Endowment For The Humanities				-	-	124,007.54	124,007.54				124,007.54	124,007.54
National Science Foundation												
Computer and Information Science and Engineering	47.070	Cleveland State University/ 200001873				51,540.80	51,540.80				51,540.80	51,540.80
Computer and Information Science and Engineering		Virginia Polytechnic Institute/ 479590-19C28				6,666.66	6,666.66				6,666.66	6,666.66
Social, Behavioral, and Economic Sciences	47.075	Rochester Institute of Technology/ 31597-01				15,639.71	15,639.71				15,639.71	15,639.71
Education and Human Resources	47.076	Collin College/ 216007-UNT				14,752.99	14,752.99				14,752.99	14,752.99
Education and Human Resources		Georgia State University/ SP00014305-01				9,364.42	9,364.42				9,364.42	9,364.42
Education and Human Resources		SRI International/ P043001				33,883.02	33,883.02				33,883.02	33,883.02

University of North Texas (752)
 Schedule 1A - Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2020

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	NSE Name/Identifying Number	Agy/Univ No	Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State Entities Amount	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
Education and Human Resources		Washington State University/ 131180-G004127			11,668.27		11,668.27				11,668.27	11,668.27
<u>Direct Programs:</u>												
Engineering	47.041					2,130,519.60	2,130,519.60				2,130,519.60	2,130,519.60
Mathematical and Physical Sciences	47.049					513,671.85	513,671.85				513,671.85	513,671.85
Geosciences	47.050					15,477.90	15,477.90				15,477.90	15,477.90
Computer and Information Science and Engineering	47.070					958,652.88	958,652.88				958,652.88	958,652.88
Biological Sciences	47.074					730,760.65	730,760.65				730,760.65	730,760.65
Social, Behavioral, and Economic Sciences	47.075					265,795.82	265,795.82				265,795.82	265,795.82
Education and Human Resources	47.076					201,348.72	201,348.72				201,348.72	201,348.72
Office of International Science and Engineering	47.079					8,632.46	8,632.46				8,632.46	8,632.46
<u>Pass-Through From:</u>												
Engineering	47.041						321.42				321.42	321.42
<u>Pass-Through From:</u>												
Texas Tech University			733	321.42								
Totals - National Science Foundation				321.42	143,515.87	4,824,859.88	4,968,697.17		-	-	4,968,697.17	4,968,697.17
U.S. Department of the Interior												
<u>Direct Programs:</u>												
SECURE Water Act - Research Agreements	15.560					(91.54)	(91.54)				(91.54)	(91.54)
Fish and Wildlife Management Assistance	15.608					12,308.61	12,308.61				12,308.61	12,308.61
State Wildlife Grants	15.634					29,146.45	29,146.45				29,146.45	29,146.45
<u>Pass-Through From:</u>												
State Wildlife Grants	15.634						65,124.57				65,124.57	65,124.57
<u>Pass-Through From:</u>												
Parks and Wildlife Department			802	65,124.57								
Totals - U.S. Department of the Interior				65,124.57	-	41,363.52	106,488.09		-	-	106,488.09	106,488.09
U.S. Department of Agriculture												
<u>Direct Programs:</u>												
Agricultural Research Basic and Applied Research	10.001					62,194.40	62,194.40				62,194.40	62,194.40
Small Business Innovation Research	10.212					1,844.50	1,844.50				1,844.50	1,844.50
Agriculture and Food Research Initiative (AFRI)	10.310					109,038.15	109,038.15				109,038.15	109,038.15
Totals - U.S. Department of Agriculture						173,077.05	173,077.05		-	-	173,077.05	173,077.05
U.S. Department of Commerce												
U.S. Department of Commerce	11.000	Abt Associates, Inc./ 50050				44,612.74	44,612.74				44,612.74	44,612.74
Totals - U.S. Department of Commerce						44,612.74	44,612.74		-	-	44,612.74	44,612.74
U.S. Department of Defense												
U.S. Department of Defense	12.000	Charles River Analytics, Inc./ SC1814701				1,351.05	1,351.05				1,351.05	1,351.05
Basic and Applied Scientific Research	12.300	Duke University/ 14-ONR-1005				34,679.28	34,679.28				34,679.28	34,679.28
Basic and Applied Scientific Research		University of Central Florida/ 68016082-01				43,244.84	43,244.84				43,244.84	43,244.84
Basic Scientific Research	12.431	Northeastern University/ 504109-78054				(722.33)	(722.33)				(722.33)	(722.33)
Basic Scientific Research		Washington State University/ 130691-G003884				61,992.95	61,992.95				61,992.95	61,992.95
<u>Direct Programs:</u>												
U.S. Department of Defense	12.000	DARPA/MBL02				68,409.21	68,409.21				68,409.21	68,409.21
U.S. Department of Defense	12.000	MRI-20-T-0004				2,112.60	2,112.60				2,112.60	2,112.60
U.S. Department of Defense	12.000	W911Q718P0320				5,179.13	5,179.13				5,179.13	5,179.13
U.S. Department of Defense	12.000	107090 0001 0101-0001				4,650.02	4,650.02				4,650.02	4,650.02
U.S. Department of Defense	12.000	555033-78054				66,971.21	66,971.21				66,971.21	66,971.21
Basic and Applied Scientific Research	12.300					435,692.11	435,692.11				435,692.11	435,692.11
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330					5,394.83	5,394.83				5,394.83	5,394.83
Military Medical Research and Development	12.420					(305.20)	(305.20)				(305.20)	(305.20)
Basic Scientific Research	12.431					1,222,901.32	1,222,901.32				1,222,901.32	1,222,901.32
Basic, Applied, and Advanced Research in Science and Engineering	12.630					54,135.37	54,135.37				54,135.37	54,135.37
Air Force Defense Research Sciences Program	12.800					318,430.98	318,430.98				318,430.98	318,430.98
Language Grant Program	12.900					10,353.15	10,353.15				10,353.15	10,353.15
Information Security Grants	12.902					6.93	6.93				6.93	6.93
Information Security Grants	12.902					1,010.23	1,010.23				1,010.23	1,010.23
<u>Pass-Through To:</u>												
University of Houston - Clear Lake								759	1,010.23			
<u>Pass-Through From:</u>												
U.S. Department of Defense	12.000	JRO1AG059753-01					80,894.35				80,894.35	80,894.35
<u>Pass-Through From:</u>												
University of Texas at Dallas			738	80,894.35								
Military Medical Research and Development	12.420						(1,172.42)				(1,172.42)	(1,172.42)
<u>Pass-Through From:</u>												
University of Texas Health Science Center at San Antonio			745	(1,172.42)								
Totals - U.S. Department of Defense				79,721.93	140,545.79	2,194,941.89	2,415,209.61		1,010.23	-	2,414,199.38	2,415,209.61
U.S. Department of Education												
<u>Direct Programs:</u>												
Rehabilitation Long-Term Training	84.129					223,892.16	223,892.16				223,892.16	223,892.16
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325					8,836.28	8,836.28				8,836.28	8,836.28
English Language Acquisition State Grants	84.365					525,843.83	525,843.83				525,843.83	525,843.83
Totals - U.S. Department of Education						758,572.27	758,572.27		-	-	758,572.27	758,572.27
U.S. Department of Energy												
U.S. Department of Energy	81.000	Los Alamos National Laboratory/ 468132				51,971.74	51,971.74				51,971.74	51,971.74
U.S. Department of Energy		National Renewable Energy Laboratory/ -2020-10127				13,718.86	13,718.86				13,718.86	13,718.86
U.S. Department of Energy		Pacific Northwest National Laboratory/ 436996				47,206.65	47,206.65				47,206.65	47,206.65
Office of Science Financial Assistance Program	81.049	University of Southern California/ 110847897				198,283.71	198,283.71				198,283.71	198,283.71
Nuclear Energy Research, Development and Demonstration	81.121	Pacific Northwest National Laboratory/ 508973				64,530.40	64,530.40				64,530.40	64,530.40
Nuclear Energy Research, Development and Demonstration		Virginia Polytechnic Institute/ 429354-19C28				11,147.09	11,147.09				11,147.09	11,147.09
<u>Direct Programs:</u>												
U.S. Department of Energy	81.000	0F-60019				5,453.45	5,453.45				5,453.45	5,453.45
U.S. Department of Energy	81.000	89243320PF0000281				27,179.65	27,179.65				27,179.65	27,179.65
Office of Science Financial Assistance Program	81.049					2,078,596.10	2,078,596.10				2,078,596.10	2,078,596.10
Nuclear Energy Research, Development and Demonstration	81.121					2,376.59	2,376.59				2,376.59	2,376.59
Totals - U.S. Department of Energy						386,858.45	2,113,605.79		-	-	2,500,464.24	2,500,464.24

University of North Texas (752)
 Schedule 1A - Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2020

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	NSE Name/Identifying Number	Agy/Univ No	Pass-Through From Agencies or Universities Amount	Pass-Through From Non-State Entities Amount	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
U.S. Department of Health and Human Services												
Environmental Health	93.113	National Institutes of Health/ 1R1SE026795-01A1			109,756.02		109,756.02				109,756.02	109,756.02
Research and Training in Complementary and Integrative Health	93.213	Mount Sinai School of Medicine/ 0254-3814-4609			81,031.90		81,031.90				81,031.90	81,031.90
Mental Health Research Grants	93.242	State University of New York at Buffalo/ 20-0341			11,180.71		11,180.71				11,180.71	11,180.71
Occupational Safety and Health Program	93.262	Stony Brook University/ 84941/2/1154439			32,364.46		32,364.46				32,364.46	32,364.46
Alcohol Research Programs	93.273	National Institutes of Health/ 1F31A0027142-01			30,761.20		30,761.20				30,761.20	30,761.20
Alcohol Research Programs		National Institutes of Health/ 1R15A026079-01			57,419.02		57,419.02				57,419.02	57,419.02
Head Start	93.600	City of San Antonio/ PO 4500425398			23,203.01		23,203.01				23,203.01	23,203.01
Cardiovascular Diseases Research	93.837	National Institutes of Health/ 1R01HL140562-01			8,542.94		8,542.94				8,542.94	8,542.94
Cardiovascular Diseases Research		National Institutes of Health/ 1R15HL148877-01A1			33,292.10		33,292.10				33,292.10	33,292.10
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	National Institutes of Health/ 1R15DK109524-01			65,434.70		65,434.70				65,434.70	65,434.70
Diabetes, Digestive, and Kidney Diseases Extramural Research		National Institutes of Health/ 1R15DK117384-01			84,687.56		84,687.56				84,687.56	84,687.56
Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Minnesota/ N006254902			84,687.56		84,687.56				84,687.56	84,687.56
Allergy and Infectious Diseases Research	93.855	National Institutes of Health/ 1R01AI128359-01			506,924.60		506,924.60				506,924.60	506,924.60
Biomedical Research and Research Training	93.859	Baylor College of Medicine/ 7000001011			22,370.96		22,370.96				22,370.96	22,370.96
Biomedical Research and Research Training		National Institutes of Health/ R01GM108583			323,735.33		323,735.33				323,735.33	323,735.33
Biomedical Research and Research Training		National Institutes of Health/ 7R01GM108583			(24,839.18)		(24,839.18)				(24,839.18)	(24,839.18)
Biomedical Research and Research Training		National Institutes of Health/ 7R15GM122953-02			52,610.78		52,610.78				52,610.78	52,610.78
Medical Library Assistance	93.879	National Institutes of Health/ 1R15LM013460-01			39,466.35		39,466.35				39,466.35	39,466.35
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Direct Programs:	93.912	Meharry Medical College/ G2SRH32971			47,637.94		47,637.94				47,637.94	47,637.94
U.S. Department of Health and Human Services	93.000	19-0411				34,977.96	34,977.96				34,977.96	34,977.96
U.S. Department of Health and Human Services	93.000	90REG00003-02-00				17,318.64	17,318.64				17,318.64	17,318.64
Public Health Emergency Preparedness	93.069					161,870.88	161,870.88				161,870.88	161,870.88
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074					45,458.01	45,458.01				45,458.01	45,458.01
Graduate Psychology Education	93.191					239,058.11	239,058.11				239,058.11	239,058.11
Cancer Cause and Prevention Research	93.393					72,777.77	72,777.77				72,777.77	72,777.77
Mental and Behavioral Health Education and Training Grants	93.732					287,032.67	287,032.67				287,032.67	287,032.67
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847					23,648.53	23,648.53				23,648.53	23,648.53
Allergy and Infectious Diseases Research	93.855					10,721.76	10,721.76				10,721.76	10,721.76
Pass-Through From:												
Mental Health Research Grants	93.242					14,790.74	14,790.74				14,790.74	14,790.74
Pass-Through From:												
University of North Texas Health Science Center at Fort Worth			763	14,790.74								
Totals - U.S. Department of Health and Human Services					14,790.74	1,624,462.87	892,864.33	2,532,117.94			2,532,117.94	2,532,117.94
U.S. Department of Justice												
<u>Direct Programs:</u>												
U.S. Department of Justice	16.000	20-0238				2,812.50	2,812.50				2,812.50	2,812.50
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560					25,192.54	25,192.54				25,192.54	25,192.54
Totals - U.S. Department of Justice						28,005.04	28,005.04				28,005.04	28,005.04
U.S. Department of State												
Academic Exchange Programs - Undergraduate Programs	19.009	Iowa State University/ 404-28-638			(0.02)		(0.02)				(0.02)	(0.02)
Public Diplomacy Programs	19.040	University of Nebraska at Omaha/ 45-2402-1031-303			63,041.04		63,041.04				63,041.04	63,041.04
Totals - U.S. Department of State					-	63,041.02	-	63,041.02			-	63,041.02
U.S. Department of Veterans Affairs												
<u>Direct Programs:</u>												
U.S. Department of Veterans Affairs	64.000	674-D05021				20,716.52	20,716.52				20,716.52	20,716.52
U.S. Department of Veterans Affairs	64.000	674-D05032				3,077.85	3,077.85				3,077.85	3,077.85
Totals - U.S. Department of Veterans Affairs						23,794.37	23,794.37				23,794.37	23,794.37
Student Financial Assistance Programs Cluster												
<u>U.S. Department of Education</u>												
<u>Direct Programs:</u>												
Federal Supplemental Educational Opportunity Grants	84.007					2,211,659.33	2,211,659.33				2,211,659.33	2,211,659.33
Federal Work-Study Program	84.033					1,623,122.46	1,623,122.46				1,623,122.46	1,623,122.46
Federal Pell Grant Program	84.063					58,242,021.37	58,242,021.37				58,242,021.37	58,242,021.37
Federal Direct Student Loans	84.268					183,020,257.00	183,020,257.00				183,020,257.00	183,020,257.00
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379					27,759.50	27,759.50				27,759.50	27,759.50
Totals - U.S. Department of Education						245,124,819.66	245,124,819.66				245,124,819.66	245,124,819.66
TRIO Cluster												
<u>U.S. Department of Education</u>												
<u>Direct Programs:</u>												
TRIO Student Support Services	84.042					412,836.47	412,836.47				412,836.47	412,836.47
TRIO Talent Search	84.044					776,640.19	776,640.19				776,640.19	776,640.19
TRIO Upward Bound	84.047					389,512.78	389,512.78				389,512.78	389,512.78
TRIO McNair Post-Baccalaureate Achievement	84.217					257,274.63	257,274.63				257,274.63	257,274.63
Totals - U.S. Department of Education						1,836,264.07	1,836,264.07				1,836,264.07	1,836,264.07
Total Expenditures of Federal Awards					490,253.40	2,539,555.67	281,474,181.06	284,503,990.13	1,010.23		284,502,979.90	284,503,990.13

UNIVERSITY OF NORTH TEXAS (752)
Notes to Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2020

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	\$ 20,664,527.54
Federal Grants and Contracts - Nonoperating	80,328,952.19
Federal Pass-Through Grants from Other State Agencies/Universities - Operating	490,253.40
Federal Pass-Through Grants from Other State Agencies/Universities - Nonoperating	-
Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 101,483,733.13</u>

Reconciling Items:

New Loans Processed:	
Federal Perkins Loan Program	\$ -
Federal Direct Student Loans (Direct Loans)	183,020,257.00
Federal Grants from Texas A&M Research Foundation	-
Total Pass Through and Expenditures per Federal Schedule	<u>\$ 284,503,990.13</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>				
84.032 Federal Family Education Loans	\$ -	\$ -	\$ -	\$ -
84.038 Federal Perkins Loan Program	-	-	-	3,750,332.22
84.268 Federal Direct Student Loans	<u>183,020,257.00</u>	-	<u>183,020,257.00</u>	-
<i>Total Department of Education</i>	<u>\$ 183,020,257.00</u>	<u>\$ -</u>	<u>\$ 183,020,257.00</u>	<u>\$ 3,750,332.22</u>

General ledger reporting, billing and receiving, and some aspects of collections of the Perkins Loan program are outsourced to Campus Partners. Promissory note generation, final collection efforts, forbearance and deferment decisions are performed by UNT Financial Aid.

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

N/A

Note 4: Depository Libraries for Government Publications

The University of North Texas participates as a depository library in the Government Printing Office's Depository Libraries for Government Publications Program, CFDA #40.001. The university is the legal custodian of government publications, which remain the property of the federal government. The publications are not assigned a value by the Government Printing Office.

Note 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)

Continued on Next Page

UNIVERSITY OF NORTH TEXAS (752)

**Notes to Schedule 1A - Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended August 31, 2020**

Note 7: Deferred Federal Revenue

N/A

Note 8: Supplemental Nutrition Assistance Program (SNAP)

N/A

Note 9: Economic Adjustment Assistance

N/A

Note 10: 10 Percent de Minimis Indirect Cost Rate

N/A

Concluded

UNIVERSITY OF NORTH TEXAS (752)
Schedule 1B - Schedule of State Grant Pass-Through From/To State Agencies
For the Year Ended August 31, 2020

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

Office of The Attorney General (302)		
Other Victim Assistance Grant (OVAG)	\$	18,870.57
Texas State Board of Public Accountancy (457)		
Fifth Year Accounting Student Scholarship Program		18,202.00
Texas A&M Agrilife Research (556)		
Environmental Flow Regime Assessment and Development of a Monitoring Framework		1,812.32
Texas Education Agency (701)		
Available School Fund - Per Capita		116,137.00
Foundation School Program (FSP) - Formula		3,118,626.00
Texas A&M Engineering Experiment Station (712)		
Nuclear Power Institute - TSTC		96,723.21
University of Texas System (720)		
Joint Admission Medical Program (JAMP)		17,836.05
Texas Higher Education Coordinating Board (781)		
Minority Health Research and Education		304,449.68
TEXAS Grant Program		22,603,434.00
Texas Research Incentive Program - HB51		934,955.00
College Work Study Program		107,614.00
Work Study Mentorship Program		171,790.00
Autism - Parent Direct Treatment		(15,868.48)
Regional Pathways Project		6,300.00
Educational Aide Program		12,195.00
Bilingual Education Program		107,142.00
Arts Create		
Texas Commision on the Arts		6,500.00
Total Pass-Through from State Agencies		
(Statement of Revenues, Expenses, and Changes in Net Position)	\$	<u><u>27,626,718.35</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, 2020

<u>Cash in State Treasury</u>	<u>Unrestricted</u>	<u>Current Year Total</u>
Local Revenue Fund 0258	\$ 10,405,759.86	\$ 10,405,759.86
Total Cash in State Treasury (Statement of Net Position)	<u>\$ 10,405,759.86</u>	<u>\$ 10,405,759.86</u>