

ANNUAL FINANCIAL REPORT

of the

UNIVERSITY OF NORTH TEXAS AT DALLAS

DALLAS, TEXAS

Dr. Warren von Eschenbach, President

For the Fiscal Year Ended August 31, 2025

UNT DallasTM

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November 20, 2025

Dr. Warren von Eschenbach
President
University of North Texas at Dallas
Dallas, Texas

Dear Dr. von Eschenbach:

We are pleased to submit the annual financial report of the University of North Texas at Dallas for the year ended August 31, 2025, 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 Leigh-Ann Fashina at (972) 338-1404.

Sincerely,

Leigh-Ann Fashina

Leigh-Ann Fashina
Controller

Approved:

April Barnes

April Barnes, CPA
Chief Financial Officer

Paula J. Welch

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

UNIVERSITY OF NORTH TEXAS AT DALLAS

ORGANIZATIONAL DATA

August 31, 2025

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

| | | |
|----------------------|-------------------------------|------------|
| Hayden Wochele | (Term expires May 2026) | Waxahachie |
|----------------------|-------------------------------|------------|

OFFICERS OF THE BOARD

| | |
|----------------------|------------|
| Carlos Munguia | Chair |
| Melisa Denis | Vice Chair |

ADMINISTRATIVE OFFICERS

| | |
|-----------------------------|-------------------------|
| Michael R. Williams | Chancellor |
| Warren von Eschenbach | President |
| April Barnes | Chief Financial Officer |

* As of the time of print, the Governor of Texas had not yet made new Regent appointments.

BASIC FINANCIAL STATEMENTS

of the

UNIVERSITY OF NORTH TEXAS AT DALLAS

DALLAS, TEXAS

For the Fiscal Year Ended August 31, 2025

UNAUDITED

UNIVERSITY OF NORTH TEXAS AT DALLAS

Statement of Net Position

August 31, 2025

August 31, 2025

| ASSETS | |
|--|--------------------------|
| Current Assets: | |
| Cash and Cash Equivalents: | |
| Cash on Hand | \$ 2,629.09 |
| Cash in Bank | 1,275,469.41 |
| Cash in State Treasury | 6,845,613.07 |
| Cash Equivalents | 10,275,191.79 |
| Short Term Investments | 4,608,424.88 |
| Legislative Appropriations | 11,609,645.63 |
| Receivables From: | |
| Accounts | 11,157,844.49 |
| Federal | 1,242,301.73 |
| Other Intergovernmental | 727,030.15 |
| Interest and Dividends | 36,997.76 |
| Other | 242,623.27 |
| Due from Other Agencies | 194,759.70 |
| Due from Other Components | 72,042.66 |
| Prepaid Items | 2,525,138.00 |
| Loans and Contracts | 277,335.70 |
| Total Current Assets | \$ 51,093,047.33 |
| Noncurrent Assets: | |
| Restricted Investments | \$ 18,557,302.63 |
| Investments | 19,781,633.34 |
| Capital Assets: | |
| Non-Depreciable or Non-Amortizable | 5,767,423.65 |
| Depreciable or Amortizable, Net | 119,813,090.22 |
| Total Noncurrent Assets | \$ 163,919,449.84 |
| Total Assets | \$ 215,012,497.17 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred Outflows of Resources | \$ — |
| Total Deferred Outflows of Resources | \$ — |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 215,012,497.17 |

Concluded on the following page

UNIVERSITY OF NORTH TEXAS AT DALLAS

Statement of Net Position (concluded)

August 31, 2025

August 31, 2025

| LIABILITIES | |
|--|--------------------------|
| Current Liabilities: | |
| Payables From: | |
| Accounts | \$ 2,084,616.41 |
| Payroll | 3,218,239.01 |
| Other | 42,697.00 |
| Interest | 13,314.96 |
| Due to Other Agencies | 336.21 |
| Due to Other Components | 1,873,833.87 |
| Unearned Revenue | 17,229,929.82 |
| Employees' Compensable Leave | 393,909.65 |
| Lease Obligations | 62,860.20 |
| Subscription Obligations | 233,959.28 |
| Funds Held for Others | 266,097.33 |
| Total Current Liabilities | \$ 25,419,793.74 |
| Noncurrent Liabilities: | |
| Employees' Compensable Leave | \$ 1,247,249.38 |
| Subscription Obligations | 809,216.16 |
| Total Noncurrent Liabilities | \$ 2,056,465.54 |
| Total Liabilities | \$ 27,476,259.28 |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred Inflows of Resources | \$ — |
| Total Deferred Inflows of Resources | \$ — |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | \$ 27,476,259.28 |
| NET POSITION | |
| Net Investment in Capital Assets | \$ 124,474,359.62 |
| Restricted For: | |
| Funds Held as Permanent Investments: | |
| Nonexpendable | 15,762,639.21 |
| Expendable | 3,056,553.13 |
| Other Restricted | 3,570,915.20 |
| Unrestricted | 40,671,770.73 |
| Total Net Position | \$ 187,536,237.89 |

UNAUDITED

UNIVERSITY OF NORTH TEXAS AT DALLAS
Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended August 31, 2025

| | August 31, 2025 |
|--|---------------------------|
| OPERATING REVENUES | |
| Tuition and Fees | \$ 36,777,021.33 |
| Discounts and Allowances | (13,893,655.52) |
| Auxiliary Enterprises | 1,457,808.64 |
| Sales of Goods and Services | 587,294.16 |
| Federal Grant Revenue | 3,047,085.08 |
| Federal Pass-Through Revenue | 39,176.83 |
| State Grant Revenue | 1,404,680.02 |
| State Grant Pass-Through Revenue | 6,930,608.35 |
| Other Contracts and Grants | 2,296,389.90 |
| Other Operating Revenues | 65,856.75 |
| Total Operating Revenues | \$ 38,712,265.54 |
| OPERATING EXPENSES ⁽¹⁾ | |
| Instruction | \$ 20,569,243.79 |
| Research | 585,620.23 |
| Public Service | 8,125,744.29 |
| Academic Support | 7,415,802.27 |
| Student Services | 11,604,599.40 |
| Institutional Support | 7,148,134.09 |
| Operation and Maintenance of Plant | 7,371,940.69 |
| Scholarships and Fellowships | 10,656,570.74 |
| Auxiliary Enterprises | 1,273,053.92 |
| Depreciation and Amortization | 12,017,218.09 |
| Total Operating Expenses | \$ 86,767,927.51 |
| Operating Loss | \$ (48,055,661.97) |
| NONOPERATING REVENUES (EXPENSES) | |
| Legislative Appropriations (GR) | \$ 40,722,633.00 |
| Additional Appropriations (GR) | 5,366,745.21 |
| Federal Revenue | 11,481,098.20 |
| Gifts | 2,495,053.61 |
| Investment Income | 1,457,094.28 |
| Interest Expense and Fiscal Charges | (30,466.45) |
| Loss on Sale of Capital Assets | (5,267.97) |
| Net Increase in Fair Value of Investments | 1,778,084.36 |
| Other Nonoperating Revenues | 31,217.91 |
| Other Nonoperating Expenses | (23,419.58) |
| Total Nonoperating Revenues (Expenses) | \$ 63,272,772.57 |
| Gain Before Capital Contributions, Endowments and Transfers | \$ 15,217,110.60 |

Concluded on the following page

UNAUDITED

UNIVERSITY OF NORTH TEXAS AT DALLAS

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

For the Fiscal Year Ended August 31, 2025

| | August 31, 2025 |
|--|--------------------------|
| CAPITAL CONTRIBUTIONS, ENDOWMENTS AND TRANSFERS | |
| Capital Appropriations (HEF) | \$ 3,455,644.00 |
| Contributions To Permanent and Term Endowments | 15,001,025.00 |
| Transfers From Other State Agencies | 16,615.00 |
| Legislative Transfers In | 2,079,778.00 |
| Legislative Transfers Out | (17,946,054.89) |
| Transfers From Other Components | 3,478,700.66 |
| Transfers To Other Components | (9,438,125.59) |
| Total Capital Contributions, Endowments and Transfers | \$ (3,352,417.82) |
| CHANGE IN NET POSITION | \$ 11,864,692.78 |
| Net Position, September 1, 2024 | \$ 175,796,080.06 |
| Restatements | (124,534.95) |
| Net Position, September 1, 2024, as Restated | \$ 175,671,545.11 |
| NET POSITION, AUGUST 31, 2025 | \$ 187,536,237.89 |

⁽¹⁾ See Matrix of Operating Expenses Reported by Function.

UNAUDITED**UNIVERSITY OF NORTH TEXAS AT DALLAS****Matrix of Operating Expenses Reported by Function**

For the Fiscal Year Ended August 31, 2025

| Operating Expenses | Instruction | Research | Public Service | Academic Support | Student Services |
|---------------------------------|-------------------------|----------------------|------------------------|-------------------------|-------------------------|
| Salaries and Wages | \$ 15,605,369.52 | \$ 379,028.95 | \$ 2,545,369.08 | \$ 3,792,067.84 | \$ 6,838,052.13 |
| Payroll Related Costs | 3,344,337.42 | 94,617.97 | 598,347.50 | 1,034,553.37 | 1,902,530.12 |
| Professional Fees and Services | 134,336.24 | 86,750.04 | 3,927,017.29 | 609,133.50 | 576,946.14 |
| Federal Pass-Through Expenses | 13,242.00 | — | — | — | — |
| Travel | 194,104.27 | 1,908.60 | 174,714.15 | 167,517.02 | 205,060.89 |
| Materials and Supplies | 163,781.27 | 17,635.35 | 164,020.10 | 910,352.00 | 456,647.60 |
| Communications and Utilities | 3,705.05 | — | 189.74 | 77,142.19 | 79.87 |
| Repairs and Maintenance | 30,604.11 | — | 1,632.79 | 41,988.36 | 25,117.76 |
| Rentals and Leases | 20,101.87 | — | 47,706.96 | 202,855.23 | 869,096.18 |
| Printing and Reproduction | 16,897.22 | 316.89 | 36,676.83 | 42,593.75 | 97,703.42 |
| Depreciation and Amortization | — | — | — | — | — |
| Scholarships | 438,705.29 | — | 247,742.55 | — | — |
| Claims and Losses | — | — | — | — | — |
| Other Operating Expenses | 604,059.53 | 5,362.43 | 382,327.30 | 537,599.01 | 633,365.29 |
| Total Operating Expenses | \$ 20,569,243.79 | \$ 585,620.23 | \$ 8,125,744.29 | \$ 7,415,802.27 | \$ 11,604,599.40 |

Concluded on the following page

UNAUDITED

UNIVERSITY OF NORTH TEXAS AT DALLAS

Matrix of Operating Expenses Reported by Function (concluded)

For the Fiscal Year Ended August 31, 2025

| Operating Expenses | Institutional Support | Operation and Maintenance of Plant | Scholarships and Fellowships | Auxiliary Enterprises | Depreciation and Amortization | Total Expenditures |
|---------------------------------|------------------------------|---|-------------------------------------|------------------------------|--------------------------------------|---------------------------|
| Salaries and Wages | \$ 4,248,204.95 | \$ 2,612,241.15 | \$ 239,021.75 | \$ 391,417.21 | \$ — | \$ 36,650,772.58 |
| Payroll Related Costs | 1,269,559.61 | 713,299.03 | — | 83,622.15 | — | 9,040,867.17 |
| Professional Fees and Services | 810,579.40 | 517,092.60 | — | 483,557.89 | — | 7,145,413.10 |
| Federal Pass-Through Expenses | — | — | — | — | — | 13,242.00 |
| Travel | 55,594.34 | 7,169.50 | — | 2,988.21 | — | 809,056.98 |
| Materials and Supplies | 241,871.67 | 854,857.40 | — | 52,514.78 | — | 2,861,680.17 |
| Communications and Utilities | 294.22 | 1,247,013.16 | — | 62,493.57 | — | 1,390,917.80 |
| Repairs and Maintenance | 27,525.40 | 979,444.40 | — | 143,914.03 | — | 1,250,226.85 |
| Rentals and Leases | 74,675.62 | 110,958.47 | — | 25,962.07 | — | 1,351,356.40 |
| Printing and Reproduction | 86,050.95 | 17,605.70 | — | 7,920.89 | — | 305,765.65 |
| Depreciation and Amortization | — | — | — | — | 12,017,218.09 | 12,017,218.09 |
| Scholarships | — | — | 10,417,548.99 | — | — | 11,103,996.83 |
| Claims and Losses | 3,221.42 | — | — | — | — | 3,221.42 |
| Other Operating Expenses | 330,556.51 | 312,259.28 | — | 18,663.12 | — | 2,824,192.47 |
| Total Operating Expenses | \$ 7,148,134.09 | \$ 7,371,940.69 | \$ 10,656,570.74 | \$ 1,273,053.92 | \$ 12,017,218.09 | \$ 86,767,927.51 |

UNIVERSITY OF NORTH TEXAS AT DALLAS

Statement of Cash Flows

For the Fiscal Year Ended August 31, 2025

| | August 31, 2025 |
|--|---------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Proceeds from Customers | \$ 507,122.73 |
| Proceeds from Tuition and Fees | 22,822,343.62 |
| Proceeds from Research Grants and Contracts | 11,568,209.46 |
| Proceeds from Loan Programs | 50,939.04 |
| Proceeds from Auxiliaries | 1,457,808.64 |
| Proceeds from Other Operating Revenues | 144,308.74 |
| Payments to Suppliers for Goods and Services | (15,296,832.05) |
| Payments to Employees | (42,209,661.85) |
| Payments for Other Operating Expenses | (13,566,252.57) |
| Net Cash Used by Operating Activities | \$ (34,522,014.24) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Proceeds from State Appropriations | \$ 43,669,338.35 |
| Proceeds from Gifts | 2,495,053.61 |
| Proceeds from Endowments | 15,001,025.00 |
| Proceeds from Transfers from Other Agencies | 16,615.00 |
| Proceeds from Transfers from Other Components | 3,478,700.66 |
| Proceeds from Legislative Transfers | 2,079,778.00 |
| Proceeds from Grant Receipts | 11,481,098.20 |
| Proceeds from Other Noncapital Financing Activities | 31,217.91 |
| Payments for Legislative Transfers | (17,946,054.89) |
| Payments for Transfers to Other Components | (9,530,545.87) |
| Payments for Other Noncapital Financing Uses | (23,419.58) |
| Net Cash Provided by Noncapital Financing Activities | \$ 50,752,806.39 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Proceeds from Sale of Capital Assets | \$ 1.00 |
| Proceeds from State Appropriations | 3,455,644.00 |
| Proceeds of Transfers from Other Components for Debt Issuance | 963,717.23 |
| Payments for Additions to Capital Assets | (900,164.00) |
| Payments for Right to Use Leases/SBITA | (291,207.49) |
| Net Cash Provided by Capital and Related Financing Activities | \$ 3,227,990.74 |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Proceeds from Sale of Investments | \$ 91,648,834.32 |
| Proceeds from Interest and Investment Income | 1,469,502.67 |
| Payments to Acquire Investments | (112,433,681.03) |
| Net Cash Used by Investing Activities | \$ (19,315,344.04) |
| Net Increase in Cash and Cash Equivalents | \$ 143,438.85 |
| Cash and Cash Equivalents, September 1, 2024 | \$ 18,255,464.51 |
| Cash and Cash Equivalents, August 31, 2025 | \$ 18,398,903.36 |

Concluded on the following page

UNIVERSITY OF NORTH TEXAS AT DALLAS

Statement of Cash Flows (concluded)

For the Fiscal Year Ended August 31, 2025

| | August 31, 2025 |
|---|---------------------------|
| RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES | |
| Operating Loss | \$ (48,055,661.97) |
| Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities: | |
| Depreciation and Amortization Expense | \$ 12,017,218.09 |
| Employee Benefits Paid by State | 3,378,791.56 |
| Changes in Assets and Liabilities: | |
| Increase in Receivables | (1,103,345.43) |
| Decrease in Prepaid Expenses | 838,940.58 |
| Decrease in Loans and Contracts | 50,939.04 |
| Decrease in Payables | (499,602.69) |
| Decrease in Unearned Revenue | (1,109,126.92) |
| Increase in Employees' Compensable Leave | 60,720.77 |
| Decrease in Other Liabilities | (100,887.27) |
| Total Adjustments | \$ 13,533,647.73 |
| Net Cash Used by Operating Activities | \$ (34,522,014.24) |
| NONCASH TRANSACTIONS | |
| Net Change in Fair Value of Investments | \$ 1,778,084.36 |
| Borrowing Under Lease Purchase | 589,337.74 |
| Loss on Sale of Capital Assets | (5,267.97) |
| Capital Assets Acquired with Payables | 118.61 |

SCHEDULES

for the

UNIVERSITY OF NORTH TEXAS AT DALLAS

DALLAS, TEXAS

For the Fiscal Year Ended August 31, 2025

UNAUDITED
UNIVERSITY OF NORTH TEXAS AT DALLAS
Schedules
For the Year Ended August 31, 2025

Agency 773 - University of North Texas at Dallas
 Schedule 1A
 For the Fiscal Year Ended August 31, 2025

| Federal Grantor/Pass-through Grantor/Program Title | CFDA / AI Number | NSE Name/Identifying Number | Pass-through From | | | Direct Program Amount | Total PT From and Direct Prog. Amount | Pass-through To | | | Expenditures Amount | Total PT To and Expenditures Amount |
|--|------------------|-----------------------------|-------------------|---------------------------------|---------------------------|-----------------------|---------------------------------------|-----------------|---------------------------------|---------------------------|----------------------|-------------------------------------|
| | | | Agy/ Univ No | Agencies or Universities Amount | Non-State Entities Amount | | | Agy/ Univ No. | Agencies or Universities Amount | Non-State Entities Amount | | |
| National Science Foundation | | | | | | | | | | | | |
| NSF Technology, Innovation, and Partnerships Pass-Through From: | 47.084 | NSABP/PAWD000057 | | 5,391.91 | | | 5,391.91 | | | 5,391.91 | 5,391.91 | |
| Engineering | 47.041 | | | | | | (1,410.76) | | | (1,410.76) | (1,410.76) | |
| Pass-Through From: | | | 713 | (1,410.76) | | | | | | | | |
| Tarleton State University | | | | (1,410.76) | 5,391.91 | 0.00 | 3,981.15 | | 0.00 | 0.00 | 3,981.15 | |
| Totals - National Science Foundation | | | | | | | | | | | 3,981.15 | |
| U.S. Department of Education | | | | | | | | | | | | |
| Direct Programs: | | | | | | | | | | | | |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84,325 | | | | | 318,919.15 | 318,919.15 | | | 318,919.15 | 318,919.15 | |
| National Professional Development Program | 84,365Z | | | | | 529,729.81 | 529,729.81 | | | 529,729.81 | 529,729.81 | |
| COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion | 84,425F | | | | | (509.67) | (509.67) | | | (509.67) | (509.67) | |
| Pass-Through From: | | | | | | | | | | | | |
| Governors Emergency Education Relief (GEER) Fund | 84,425C | | | | | | (5,821.47) | | | (5,821.47) | (5,821.47) | |
| Pass-Through From: | | | 781 | (5,821.47) | | | | | | | | |
| Texas Higher Education Coordinating Board | | | | | | | | | | | | |
| COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) | 84,425U | | | | | | 422,481.19 | | | 422,481.19 | 422,481.19 | |
| Pass-Through From: | | | | | | | | | | | | |
| Texas Education Agency | 701 | | | 422,481.19 | | | | | | | | |
| Totals - U.S. Department of Education | | | | 416,659.72 | 0.00 | 848,139.29 | 1,264,799.01 | | 0.00 | 0.00 | 1,264,799.01 | |
| U.S. Department of Health and Human Services | | | | | | | | | | | | |
| Direct Programs: | | | | | | | | | | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93,243 | | | | | 124,446.59 | 124,446.59 | | | 124,446.59 | 124,446.59 | |
| Pass-Through From: | | | | | | | | | | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93,243 | | | | | | 26,929.24 | | | 26,929.24 | 26,929.24 | |
| Pass-Through From: | | | | | | | | | | | | |
| University of Texas at Austin | 721 | | | 26,929.24 | | | | | | | | |
| MaryLee Allen Promoting Safe and Stable Families Program | 93,556 | | | | | | (594,472.63) | | | (594,472.63) | (594,472.63) | |
| Pass-Through From: | | | | | | | | | | | | |
| Department of Family and Protective Services | 530 | | | (594,472.63) | | | | | | | | |
| COVID-19 - Community-Based Child Abuse Prevention Grants | 93,59 | | | | | | 14,875.00 | | | 14,875.00 | 14,875.00 | |
| Pass-Through From: | | | | | | | | | | | | |
| Department of Family and Protective Services | 530 | | | 14,875.00 | | | | | | | | |
| Totals - U.S. Department of Health and Human Services | | | | (552,668.39) | 0.00 | 124,446.59 | (428,221.80) | | 0.00 | 0.00 | (428,221.80) | |
| U.S. Department of State | | | | | | | | | | | | |
| Academic Exchange Programs - Undergraduate Programs | 19.009 | NSABP/SECAGD23CA0031 | | | | 4,383.45 | 4,383.45 | | | 4,383.45 | 4,383.45 | |
| Totals - U.S. Department of State | | | | 0.00 | 4,383.45 | 0.00 | 4,383.45 | | 0.00 | 0.00 | 4,383.45 | |
| Research & Development Cluster | | | | | | | | | | | | |
| National Science Foundation | | | | | | | | | | | | |
| Pass-Through From: | | | | | | | | | | | | |
| STEM Education (formerly Education and Human Resources) | 47,076 | | | | | | 176,596.26 | | | 176,596.26 | 176,596.26 | |
| Pass-Through From: | | | | | | | | | | | | |
| Texas Tech University | 733 | | | 176,596.26 | | | | | | | | |
| Totals - National Science Foundation | | | | 176,596.26 | 0.00 | 0.00 | 176,596.26 | | 0.00 | 0.00 | 176,596.26 | |
| U.S. Department of Education | | | | | | | | | | | | |
| Direct Programs: | | | | | | | | | | | | |
| National Professional Development Program | 84,365Z | | | | | 13,242.00 | 13,242.00 | | | 13,242.00 | 13,242.00 | |
| Pass-Through From: | | | | | | | | | | | | |
| Texas Woman's University | 731 | | | 13,242.00 | | | | | | | | |
| Totals - U.S. Department of Education | | | | 0.00 | 0.00 | 13,242.00 | 13,242.00 | | 13,242.00 | 0.00 | 13,242.00 | |
| Student Financial Assistance Programs Cluster | | | | | | | | | | | | |
| U.S. Department of Education | | | | | | | | | | | | |
| Direct Programs: | | | | | | | | | | | | |
| Federal Supplemental Educational Opportunity Grants | 84,007 | | | | | 129,122.00 | 129,122.00 | | | 129,122.00 | 129,122.00 | |
| Federal Work-Study Program | 84,033 | | | | | 261,194.85 | 261,194.85 | | | 261,194.85 | 261,194.85 | |
| Federal Pell Grant Program | 84,063 | | | | | 11,481,607.87 | 11,481,607.87 | | | 11,481,607.87 | 11,481,607.87 | |
| Federal Direct Student Loans | 84,268 | | | | | 17,912,910.00 | 17,912,910.00 | | | 17,912,910.00 | 17,912,910.00 | |
| Totals - U.S. Department of Education | | | | 0.00 | 0.00 | 29,784,834.72 | 29,784,834.72 | | 0.00 | 0.00 | 29,784,834.72 | |
| TRIO Cluster | | | | | | | | | | | | |
| U.S. Department of Education | | | | | | | | | | | | |
| Direct Programs: | | | | | | | | | | | | |
| TRIO Talent Search | 84,044A | | | | | 428,430.36 | 428,430.36 | | | 428,430.36 | 428,430.36 | |
| TRIO Upward Bound | 84,047A | | | | | 919,002.58 | 919,002.58 | | | 919,002.58 | 919,002.58 | |
| TRIO McNair Post-Baccalaureate Achievement | 84,217A | | | | | 313,222.38 | 313,222.38 | | | 313,222.38 | 313,222.38 | |
| Totals - U.S. Department of Education | | | | 0.00 | 0.00 | 1,660,655.32 | 1,660,655.32 | | 0.00 | 0.00 | 1,660,655.32 | |
| Total Expenditures of Federal Awards | | | | | | | | | | | | |
| | | | | 39,176.83 | 9,775.36 | 32,431,317.92 | 32,480,270.11 | | 13,242.00 | 0.00 | 32,467,028.11 | |
| | | | | | | | | | | | 32,480,270.11 | |

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Notes to Schedule 1A - Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2025

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 Assets

| | |
|--|-------------------------|
| Federal Grants and Contracts - Operating | \$ 3,047,085.08 |
| Federal Grants and Contracts - Nonoperating | 11,481,098.20 |
| Federal Pass-Through Grants from Other State Agencies/Universities - Operating | 39,176.83 |
| Federal Pass-Through Grants from Other State Agencies/Universities - Nonoperating | - |
| Total Federal Revenues per Statement of Revenues, Expenses, and Changes in Net Assets | \$ 14,567,360.11 |
| Total Pass Through and Expenditures per Federal Schedule | \$ 14,567,360.11 |

Note 3a: Student Loans Processed & Administrative Costs Recovered

| Federal Grantor/ CFDA Number/ Program Name | New Loans Processed | Admin Costs Recovered | Processed & Admin Costs Recovered | Outstanding Balance of Loans as of 8/31/2025 |
|--|-------------------------|--------------------------|---|--|
| <i>Department of Education</i> | | | | |
| 84.268 Federal Direct Student Loans | \$ 17,912,910.00 | \$ - | \$ 17,912,910.00 | \$ - |
| <i>Total Department of Education</i> | \$ 17,912,910.00 | \$ - | \$ 17,912,910.00 | \$ - |

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

N/A

Note 4: Depository Libraries for Government Publications

The University of North Texas at Dallas 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)

Note 7: Federal Deferred Income

N/A

Note 8: Disaster Grants - Public Assistance

N/A

Note 9: Economic Adjustment Assistance

N/A

Note 10: 10% 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

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**Schedule 1B - Schedule of State Grant Pass-Throughs From/To State Agencies
For the Year Ended August 31, 2025**

Pass-Through From: State Agencies

To University of North Texas at Dallas (773)

| | | |
|--|----|---------------------------|
| University of Texas System (Agency 720) | | |
| Joint Admission Medical Program (JAMP) | \$ | 14,184.39 |
| Department of Family and Protective Services (Agency 530) | | |
| Promoting Safe and Stable Families | | 761,518.40 |
| Health and Human Services Commission (Agency 529) | | |
| North STAR Program | | 813,177.52 |
| Texas Higher Education Coordinating Board (Agency 781) | | |
| TEXAS Grant Program | | 4,164,839.00 |
| College Work Study Program | | 13,535.00 |
| Developmental Ed Prog | | 50,000.00 |
| Educational Aide Program | | 4,155.00 |
| Bilingual Education Program | | 84,694.00 |
| B.1.10 Transfer Grants | | 172,286.00 |
| SB30- BOT Return of Funds | | 852,219.04 |
| Total Pass-Through from State Agencies (Statement of Revenues, Expenses, and Changes in Net Assets) | \$ | <hr/> 6,930,608.35 |

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Schedule 3 - Reconciliation of Cash in State Treasury

For the Fiscal Year Ended August 31, 2025

| Cash in State Treasury | Unrestricted | Current Year Total |
|-------------------------------------|------------------------|-------------------------------|
| Local Revenue Fund 0292 | \$ 6,845,613.07 | \$ 6,845,613.07 |
| Total Cash in State Treasury | \$ 6,845,613.07 | \$ 6,845,613.07 |