

The University of Texas at Arlington  
 Exhibit A Statement of Net Position  
 As of August 31, 2023

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
Current Assets:		
Cash & Cash Equivalents	\$ 183,339,292.27	168,910,121.75
Restricted Cash & Cash Equivalents	8,156,531.88	
Balance in State Appropriations	21,356,612.13	5,198,161.21
Accounts Receivable, Net:		
Federal (allow. \$173,366.01 in 2023 & \$203,249.70 in 2022)	63,334,426.92	64,816,222.63
Other Intergov. (allow. \$922,273.61 in 2023 & \$1,032,672.36 in 2022)	1,864,399.27	1,728,755.32
Student (allow. \$12,281,422.91 in 2023 & \$11,844,423.11 in 2022)	92,002,862.72	81,332,123.55
Interest and dividends	11.72	
Contributions (allow. \$52,875.67 in 2023 & \$45,865.39 in 2022)	2,665,248.67	2,247,404.46
Other (allow. \$40,444.68 in 2023 & \$50,556.13 in 2022)	10,961,201.46	11,523,238.05
Lease Receivable (Current)	957,385.32	1,238,467.02
P3 Receivable (Current)	1,924,415.07	2,305,094.11
Due From Other Funds	57,409,812.59	95,453,699.02
Due From System Administration	2,147,105.47	2,501,490.29
Due From Other Institutions	511,697.10	558,863.40
Due From Other Agencies	4,633,140.51	7,841,630.03
Inventories	267,547.85	240,431.21
Loans & Contracts (allow. \$4,201,868.13 in 2023 & \$4,272,729.64 in 2022)	2,067,170.82	7,302,255.25
Other Current Assets	7,240,914.81	5,568,240.04
Total Current Assets	<u>460,839,776.58</u>	<u>458,766,197.34</u>
Noncurrent Assets:		
Restricted Investments		35,550,946.54
Loans & Contracts (allow. \$10,651.59 in 2023 & \$376,912.69 in 2022)	891,799.25	896,372.13
Funds Held by System Administration (Restricted)	178,945,057.93	176,423,323.90
Contributions Rec. (allow. \$51,122.42 in 2023 & \$53,892.40 in 2022)	2,649,848.93	2,640,727.69
Unrestricted Investments	680,436,255.33	668,230,662.38
Funds Held by System Administration (Unrestricted)	167,032,736.17	91,536,366.52
Lease Receivable (Noncurrent)	4,070,673.89	5,028,070.91
P3 Receivable (Noncurrent)	14,896,651.19	14,884,792.35
Gross Capital/Intangible Assets	1,547,546,348.45	1,508,226,053.08
Accumulated Depreciation/Amortization	<u>(837,461,443.56)</u>	<u>(785,228,721.31)</u>
Total Noncurrent Assets	<u>1,759,007,927.58</u>	<u>1,718,188,594.19</u>
Total Assets	<u>2,219,847,704.16</u>	<u>2,176,954,791.53</u>
Total Deferred Outflows of Resources	<u>90,981.75</u>	<u>90,981.75</u>
Total Assets and Deferred Outflows	<u>2,219,938,685.91</u>	<u>2,177,045,773.28</u>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	33,328,498.63	33,274,254.46
Salaries Payable	26,635,365.04	24,422,505.06
Due To Other Funds	57,409,812.59	95,453,699.02
Due To System Administration	5,351,215.17	4,866,227.97
Due To Other Institutions	118,117.11	119,876.02
Due To Other State Agencies	427,034.98	1,085,145.91
Statewide Interfund Payable (Current)	97,243.32	97,153.32
Unearned Revenue	181,763,844.83	179,140,257.21
Employees' Compensable Leave (Current)	5,482,715.22	5,044,261.32
Notes, Loans, and Leases Payable (Current)	1,192,037.74	1,702,102.71
Other Current Liabilities	<u>1,528,706.71</u>	<u>1,589,891.68</u>
Total Current Liabilities	<u>313,334,591.34</u>	<u>346,795,374.68</u>
Noncurrent Liabilities:		
Employees' Compensable Leave (Noncurrent)	17,184,061.34	11,837,235.88
Liability to Beneficiaries	22,708.36	23,899.25
Notes, Loans, and Leases Payable (Noncurrent)	254,720.72	1,449,130.86
Statewide Interfund Payable (Noncurrent)	312,598.57	400,107.81
Asset Retirement Obligation (Noncurrent)	193,980.00	193,980.00
Other Noncurrent Liabilities	<u>711,534.33</u>	<u>1,399,733.68</u>
Total Noncurrent Liabilities	<u>18,679,603.32</u>	<u>15,304,087.48</u>
Total Liabilities	<u>332,014,194.66</u>	<u>362,099,462.16</u>
Total Deferred Inflows of Resources	<u>26,103,082.58</u>	<u>29,172,821.96</u>
Total Liabilities and Deferred Inflows	<u>358,117,277.24</u>	<u>391,272,284.12</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	708,638,146.43	719,846,098.20
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	114,836,058.75	111,891,590.59
Expendable		
Capital Projects	56,625,615.37	45,029,071.43
Funds Functioning as Endowment (Restricted)	5,533,401.46	5,534,695.23
Other Expendable	111,520,567.84	107,886,872.31
Unrestricted	<u>864,667,618.82</u>	<u>795,585,161.40</u>
Total Net Position	<u>\$ 1,861,821,408.67</u>	<u>1,785,773,489.16</u>

The University of Texas at Arlington  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2023

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 515,966,386.78	502,091,966.78
Discounts and Allowances	(137,290,267.75)	(125,808,576.90)
Federal Sponsored Programs	62,128,989.78	63,220,741.14
Federal Sponsored Programs Pass-Through from State Agencies	11,446,649.06	8,626,781.60
State Sponsored Programs Pass-Through from State Agencies	21,106,460.49	20,599,262.33
Local Sponsored Programs	1,866,180.39	534,340.96
Private Sponsored Programs	7,027,090.39	21,666,899.53
Sales and Services of Educational Activities	36,065,746.22	34,296,345.26
Auxiliary Enterprises	47,821,181.88	46,778,846.80
Other Operating Revenues	<u>5,698,978.99</u>	<u>7,322,074.48</u>
Total Operating Revenues	<u>571,837,396.23</u>	<u>579,328,681.98</u>
Operating Expenses:		
Instruction	216,898,566.18	202,224,969.07
Research	112,969,710.68	102,854,209.64
Public Service	21,261,296.28	15,047,547.73
Academic Support	68,733,917.92	66,522,674.60
Student Services	82,482,551.07	84,781,365.52
Institutional Support	58,953,782.81	51,962,948.77
Operations and Maintenance of Plant	47,814,579.18	50,095,576.19
Scholarships and Fellowships	53,654,236.94	61,111,189.90
Auxiliary Enterprises	62,574,678.74	57,524,192.99
Depreciation and Amortization	<u>54,081,914.95</u>	<u>57,441,374.57</u>
Total Operating Expenses	<u>779,425,234.75</u>	<u>749,566,048.98</u>
Operating Income (Loss)	<u>(207,587,838.52)</u>	<u>(170,237,367.00)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	162,368,178.60	161,074,896.70
Federal Nonexchange Sponsored Programs	98,565,811.07	100,310,253.82
Federal Nonexchange Pass-Through	969,071.66	2,241,508.99
State Nonexchange Pass-Through	902,500.00	673,550.87
Gift Contributions for Operations	12,197,307.92	13,575,337.68
Investment Income	39,430,715.05	35,096,143.52
Net Increase (Decrease) in Fair Value of Investments	(24,544,946.67)	(73,340,007.74)
Interest Expense on Capital Asset Financings	(20,879.80)	(6,908.68)
Gain (Loss) on Sale of Capital Assets	(4,348,357.17)	(648,063.16)
Other Nonoperating Revenues	1,956,793.26	444,266.54
Other Nonoperating (Expenses)	<u>109,389.30</u>	<u>(6,413,226.08)</u>
Net Nonoperating Revenues (Expenses)	<u>287,585,583.22</u>	<u>233,007,752.46</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	79,997,744.70	62,770,385.46
Gifts and Sponsored Programs for Capital Acquisitions	703,605.92	2,363,403.32
Additions to Permanent Endowments	2,484,362.62	3,882,388.34
Reclass from/(to) Other Institutions	11,608,553.51	29,476,954.77
Transfers Between Institutions & System, Debt Service - Mandatory	(33,133,611.56)	(32,392,726.30)
Transfers Between Institutions & System Admin. - Non mandatory	8,780,949.05	3,637,672.85
Transfers From Other State Agencies	21,068,007.88	6,452,081.58
Transfers to Other State Agencies	(15,461,692.61)	(939,586.29)
Legislative Appropriations Lapsed		
Change in Net Position	<u>76,047,919.51</u>	<u>75,250,573.73</u>
Beginning Net Position	<u>1,785,773,489.16</u>	<u>1,710,522,915.43</u>
Ending Net Position	<u>\$ 1,861,821,408.67</u>	<u>1,785,773,489.16</u>

The University of Texas at Arlington  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2023

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	\$ 359,262,426.82	\$ 348,314,330.05
Proceeds from Sponsored Programs	116,619,372.65	120,141,720.44
Proceeds from Auxiliaries	47,389,896.35	51,029,541.60
Proceeds from Other Revenues	40,279,834.42	42,402,705.34
Payments to Suppliers	(268,747,295.86)	(270,194,767.63)
Payments to Employees	(449,798,010.11)	(421,401,338.16)
Payments for Loans Provided	(3,193,818.44)	(3,285,754.64)
Proceeds from Loan Programs	7,932,935.78	6,919,534.55
Net Cash Provided (Used) by Operating Activities	<u>(150,254,658.39)</u>	<u>(126,074,028.45)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	146,209,727.68	166,003,932.16
Proceeds from Operating Gifts	11,458,111.39	10,477,151.35
Proceeds from Private Gifts for Endowment Purposes	2,484,362.62	3,882,388.34
Proceeds from Other Noncapital Financing Activities	143,865,118.74	137,008,632.49
Receipts for Transfers from System or Other Agencies	29,731,356.67	6,606,250.58
Payments for Transfers to System or Other Agencies	(15,498,510.17)	(3,746,698.22)
Payments for Other Uses	(139,081,308.47)	(154,831,439.64)
Proceeds from Nonexchange Sponsored Programs	100,422,608.92	103,274,594.87
Net Cash Provided by Noncapital Financing Activities	<u>279,591,467.38</u>	<u>268,674,811.93</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	12,085,864.27	48,689,287.88
Proceeds from Capital Appropriations, Grants, and Gifts	900,460.00	596,516.88
Payments for Additions to Capital Assets	(44,917,521.95)	(73,166,802.97)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(1,875,802.30)	(2,366,354.74)
Mandatory Transfers to System for Capital Related Debt	(33,133,611.56)	(32,392,726.30)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(20,879.80)	(6,908.68)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(66,961,491.34)</u>	<u>(58,646,987.93)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	4,839,631.36	3,491,372.95
Proceeds from Interest and Investment Income Invested by System	34,589,306.29	31,603,020.44
Payments to Acquire Investments Invested by System	(79,218,552.90)	(72,808,170.16)
Net Cash Provided (Used) by Investing Activities	<u>(39,789,615.25)</u>	<u>(37,713,776.77)</u>
Net Increase (Decrease) in Cash	22,585,702.40	46,240,018.78
Cash and Cash Equivalents (Beginning of the Year)	168,910,121.75	122,670,102.97
Cash and Cash Equivalents (End of the Year)	<u>\$ 191,495,824.15</u>	<u>\$ 168,910,121.75</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(207,587,838.52)	(170,237,367.00)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	54,081,914.95	57,441,374.57
Bad Debt Expense	500,539.97	752,983.12
Changes in Assets and Liabilities:		
Accounts Receivable	(8,257,559.67)	(39,228,525.21)
Lessor-Related Balances	(22,361.69)	(17,940.64)
P3 Related Balances	(1,440,413.52)	5,664,791.75
Inventories	(27,116.64)	(30,827.19)
Loans and Contracts	4,739,117.34	3,633,779.91
Other Current and Noncurrent Assets	(1,672,674.77)	(599,520.39)
Accounts Payable	1,287,264.30	138,009.69
Due to System	484,987.20	143,165.77
Unearned Revenue	2,623,587.62	16,228,328.97
Employees' Compensable Leave	5,785,279.36	288,704.70
Asset Retirement Obligations	-	20,599.65
Other Current and Noncurrent Liabilities	(749,384.32)	(271,586.15)
Total Adjustments	<u>57,333,180.13</u>	<u>44,163,338.55</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (150,254,658.39)</u>	<u>\$ (126,074,028.45)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	(24,544,946.67)	(73,340,007.74)
Donated Capital Assets	115,377.00	-
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	171,327.19	1,209,623.40
Miscellaneous Noncash Transactions	(4,861,616.90)	(671,017.90)

**PRIMARY STATEMENTS-FIDUCIARY FUNDS**

The University of Texas at Arlington  
Statement of Fiduciary Net Position  
As of August 31, 2023

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	333,973.88	333,973.88
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>333,973.88</u>	<u>333,973.88</u>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Liabilities	-	-	-
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	333,973.88	333,973.88
Total Net Position	<u>\$ -</u>	<u>333,973.88</u>	<u>333,973.88</u>

The University of Texas at Arlington  
Statement of Fiduciary Net Position  
As of August 31, 2022

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	322,130.10	322,130.10
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>322,130.10</u>	<u>322,130.10</u>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Liabilities	-	-	-
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	322,130.10	322,130.10
Total Net Position	<u>\$ -</u>	<u>322,130.10</u>	<u>322,130.10</u>

The University of Texas at Arlington  
Statement of Changes in Fiduciary Net Position  
For the Year Ended August 31, 2023

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
<b>ADDITIONS</b>			
Contributions:			
Contributions from Student Organizations	\$ -	225,677.98	225,677.98
Contributions from Foundations or Associations	-	2,002.90	2,002.90
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>227,680.88</u>	<u>227,680.88</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>227,680.88</u>	<u>227,680.88</u>
<b>DEDUCTIONS</b>			
Payments to Student Organizations	-	199,430.31	199,430.31
Payments to Foundations or Associations	-	16,406.79	16,406.79
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>215,837.10</u>	<u>215,837.10</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>-</u>	<u>11,843.78</u>	<u>11,843.78</u>
Beginning Net Position	<u>-</u>	<u>322,130.10</u>	<u>322,130.10</u>
Ending Net Position	<u>\$ -</u>	<u>333,973.88</u>	<u>333,973.88</u>

The University of Texas at Arlington  
Statement of Changes in Fiduciary Net Position  
For the Year Ended August 31, 2022

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
<b>ADDITIONS</b>			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	182,243.57	182,243.57
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>182,243.57</u>	<u>182,243.57</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	<u>-</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	-	-	-
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>182,243.57</u>	<u>182,243.57</u>
<b>DEDUCTIONS</b>			
Payments to Student Organizations	-	77.36	77.36
Payments to Foundations or Associations	-	119,403.79	119,403.79
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>119,481.15</u>	<u>119,481.15</u>
Net Increase (Decrease) in Fiduciary Net Position	-	62,762.42	62,762.42
Beginning Net Position	<u>-</u>	<u>259,367.68</u>	<u>259,367.68</u>
Ending Net Position	<u>\$ -</u>	<u>322,130.10</u>	<u>322,130.10</u>