

The University of Texas at Arlington
Exhibit A Statement of Net Position
As of August 31, 2024

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 193,588,135.72	183,339,292.27
Restricted Cash & Cash Equivalents	17,382,586.45	8,156,531.88
Balance in State Appropriations	26,646,577.32	21,356,612.13
Accounts Receivable, Net:		
Federal (allow. \$125,654.87 in 2024 & \$173,366.01 in 2023)	63,210,025.26	63,334,426.92
Other Intergov. (allow. \$1,103,015.25 in 2024 & \$922,273.61 in 2023)	2,022,579.79	1,864,399.27
Student (allow. \$12,415,357.44 in 2024 & \$12,281,422.91 in 2023)	98,909,104.08	92,002,862.72
Interest and dividends	528.47	11.72
Contributions (allow. \$125,524.13 in 2024 & \$52,875.67 in 2023)	6,152,374.58	2,665,248.67
Other (allow. \$40,444.68 in 2024 & \$40,444.68 in 2023)	10,582,443.82	10,961,201.46
Lease Receivable (Current)	1,023,600.16	957,385.32
P3 Receivable (Current)	2,124,233.39	1,924,415.07
Due From Other Funds	75,107,406.91	57,409,812.59
Due From System Administration	38,871,913.68	2,147,105.47
Due From Other Institutions	594,815.98	511,697.10
Due From Other Agencies	4,315,616.10	4,633,140.51
Inventories	255,081.84	267,547.85
Loans & Contracts (allow. \$4,078,585.18 in 2024 & \$4,201,868.13 in 2023)	1,894,249.81	2,067,170.82
Other Current Assets	<u>6,344,403.52</u>	<u>7,240,914.81</u>
Total Current Assets	<u>549,025,676.88</u>	<u>460,839,776.58</u>
Noncurrent Assets:		
Loans & Contracts (allow. \$0.00 in 2024 & \$10,651.59 in 2023)	1,037,167.33	891,799.25
Funds Held by System Administration (Restricted)	194,099,347.75	178,945,057.93
Contributions Rec. (allow. \$148,917.54 in 2024 & \$51,122.42 in 2023)	7,344,014.47	2,649,848.93
Unrestricted Investments	776,727,408.79	680,436,255.33
Funds Held by System Administration (Unrestricted)	176,854,537.72	167,032,736.17
Lease Receivable (Noncurrent)	3,822,753.17	4,070,673.89
P3 Receivable (Noncurrent)	13,038,889.40	14,896,651.19
Gross Capital/Intangible Assets	1,623,031,696.05	1,547,546,348.45
Accumulated Depreciation/Amortization	<u>(888,220,825.83)</u>	<u>(837,461,443.56)</u>
Total Noncurrent Assets	<u>1,907,734,988.85</u>	<u>1,759,007,927.58</u>
Total Assets	<u>2,456,760,665.73</u>	<u>2,219,847,704.16</u>
Total Deferred Outflows of Resources	<u>90,981.75</u>	<u>90,981.75</u>
Total Assets and Deferred Outflows	<u>2,456,851,647.48</u>	<u>2,219,938,685.91</u>
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	36,005,006.20	33,328,498.63
Salaries Payable	28,478,729.66	26,635,365.04
Due To Other Funds	75,107,406.91	57,409,812.59
Due To System Administration	5,832,085.00	5,351,215.17
Due To Other Institutions	271,885.60	118,117.11
Due To Other State Agencies	966,975.62	427,034.98
Statewide Interfund Payable (Current)	121,531.65	97,243.32
Unearned Revenue	189,136,167.01	181,763,844.83
Employees' Compensable Leave (Current)	5,821,144.52	5,482,715.22
Notes, Loans, and Leases Payable (Current)	1,751,719.51	1,192,037.74
Other Current Liabilities	<u>1,572,014.13</u>	<u>1,528,706.71</u>
Total Current Liabilities	<u>345,064,665.81</u>	<u>313,334,591.34</u>
Noncurrent Liabilities:		
Employees' Compensable Leave (Noncurrent)	8,872,217.52	17,184,061.34
Liability to Beneficiaries	22,372.22	22,708.36
Notes, Loans, and Leases Payable (Noncurrent)	1,793,930.82	254,720.72
Statewide Interfund Payable (Noncurrent)	199,773.87	312,598.57
Asset Retirement Obligation (Noncurrent)	193,980.00	193,980.00
Other Noncurrent Liabilities	<u>714,582.82</u>	<u>711,534.33</u>
Total Noncurrent Liabilities	<u>11,796,857.25</u>	<u>18,679,603.32</u>
Total Liabilities	<u>356,861,523.06</u>	<u>332,014,194.66</u>
Total Deferred Inflows of Resources	<u>22,664,795.31</u>	<u>26,103,082.58</u>
Total Liabilities and Deferred Inflows	<u>379,526,318.37</u>	<u>358,117,277.24</u>
NET POSITION		
Net Investment in Capital Assets	731,265,219.89	708,638,146.43
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	121,183,770.74	114,836,058.75
Expendable		
Capital Projects	72,751,690.34	56,625,615.37
Funds Functioning as Endowment (Restricted)	5,882,971.63	5,533,401.46
Other Expendable	125,217,340.03	111,520,567.84
Unrestricted	<u>1,021,024,336.48</u>	<u>864,667,618.82</u>
Total Net Position	<u>\$ 2,077,325,329.11</u>	<u>1,861,821,408.67</u>

The University of Texas at Arlington
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2024

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 529,600,127.33	515,966,386.78
Discounts and Allowances	(172,363,892.13)	(137,290,267.75)
Federal Sponsored Programs	73,135,662.24	62,128,989.78
Federal Sponsored Programs Pass-Through from State Agencies	11,793,994.25	11,446,649.06
State Sponsored Programs	1,112,972.23	
State Sponsored Programs Pass-Through from State Agencies	26,308,619.55	21,106,460.49
Local Sponsored Programs	872,057.00	1,866,180.39
Private Sponsored Programs	12,644,441.47	7,027,090.39
Sales and Services of Educational Activities	30,196,994.17	36,065,746.22
Auxiliary Enterprises	52,989,289.46	47,821,181.88
Other Operating Revenues	5,245,923.66	5,698,978.99
Total Operating Revenues	<u>571,536,189.23</u>	<u>571,837,396.23</u>
Operating Expenses:		
Instruction	241,968,411.74	216,898,566.18
Research	117,733,482.54	112,969,710.68
Public Service	25,094,181.90	21,261,296.28
Academic Support	59,138,828.75	68,733,917.92
Student Services	87,002,680.04	82,482,551.07
Institutional Support	61,564,859.12	58,953,782.81
Operations and Maintenance of Plant	46,181,621.17	47,814,579.18
Scholarships and Fellowships	65,591,171.94	53,654,236.94
Auxiliary Enterprises	66,675,731.90	62,574,678.74
Depreciation and Amortization	57,527,921.85	54,081,914.95
Total Operating Expenses	<u>828,478,890.95</u>	<u>779,425,234.75</u>
Operating Income (Loss)	<u>(256,942,701.72)</u>	<u>(207,587,838.52)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	187,560,730.29	162,368,178.60
Federal Nonexchange Sponsored Programs	87,788,338.22	98,565,811.07
Federal Nonexchange Pass-Through	(75,834.68)	969,071.66
State Nonexchange Pass-Through	143,000.00	902,500.00
Gift Contributions for Operations	15,785,088.43	12,197,307.92
Investment Income	52,626,168.43	39,430,715.05
Net Increase (Decrease) in Fair Value of Investments	72,863,874.84	(24,544,946.67)
Interest Expense on Capital Asset Financings	(78,540.76)	(20,879.80)
Gain (Loss) on Sale of Capital Assets	(26,635.58)	(4,348,357.17)
Other Nonoperating Revenues	3,894,384.51	1,956,793.26
Other Nonoperating (Expenses)	(74,820.41)	109,389.30
Net Nonoperating Revenues (Expenses)	<u>420,405,753.29</u>	<u>287,585,583.22</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	163,463,051.57	79,997,744.70
Gifts and Sponsored Programs for Capital Acquisitions	817,743.69	703,605.92
Additions to Permanent Endowments	3,457,703.21	2,484,362.62
Reclass from/(to) Other Institutions	(170,958,581.33)	11,608,553.51
Transfers Between Institutions & System, Debt Service - Mandatory	(37,539,830.41)	(33,133,611.56)
Transfers Between Institutions & System Admin. - Non mandatory	250,155,417.01	8,780,949.05
Transfers From Other State Agencies	11,117,450.46	21,068,007.88
Transfers to Other State Agencies	(5,009,033.76)	(15,461,692.61)
Legislative Appropriations Lapsed		
Change in Net Position	<u>215,503,920.44</u>	<u>76,047,919.51</u>
Beginning Net Position	<u>1,861,821,408.67</u>	<u>1,785,773,489.16</u>
Ending Net Position	<u>\$ 2,077,325,329.11</u>	<u>1,861,821,408.67</u>

The University of Texas at Arlington
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2024

	Current Year Totals	Prior Year Totals
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	\$ 348,735,566.53	\$ 359,262,426.82
Proceeds from Sponsored Programs	130,706,370.35	116,619,372.65
Proceeds from Auxiliaries	51,780,801.97	47,389,896.35
Proceeds from Other Revenues	35,170,058.05	40,279,834.42
Payments to Suppliers	(286,190,218.52)	(268,747,295.86)
Payments to Employees	(489,595,766.07)	(449,798,010.11)
Payments for Loans Provided	(1,696,396.53)	(3,193,818.44)
Proceeds from Loan Programs	1,834,631.91	7,932,935.78
Net Cash Provided (Used) by Operating Activities	<u>(209,254,952.31)</u>	<u>(150,254,658.39)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	182,270,765.10	146,209,727.68
Proceeds from Operating Gifts	8,252,330.24	11,458,111.39
Proceeds from Private Gifts for Endowment Purposes	3,457,703.21	2,484,362.62
Proceeds from Other Noncapital Financing Activities	151,202,115.02	143,865,118.74
Receipts for Transfers from System or Other Agencies	23,517,041.19	29,731,356.67
Payments for Transfers to System or Other Agencies	(5,098,063.13)	(15,498,510.17)
Payments for Other Uses	(143,616,502.38)	(139,081,308.47)
Proceeds from Nonexchange Sponsored Programs	87,870,277.35	100,422,608.92
Net Cash Provided by Noncapital Financing Activities	<u>307,855,666.60</u>	<u>279,591,467.38</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	30,074,333.18	12,085,864.27
Proceeds from Capital Appropriations, Grants, and Gifts	61,500.00	900,460.00
Payments for Additions to Capital Assets	(73,014,860.63)	(44,917,521.95)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(2,858,025.20)	(1,875,802.30)
Mandatory Transfers to System for Capital Related Debt	(37,539,830.41)	(33,133,611.56)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(78,540.76)	(20,879.80)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(83,355,423.82)</u>	<u>(66,961,491.34)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	5,539,340.57	4,839,631.36
Proceeds from Interest and Investment Income Invested by System	47,087,974.67	34,589,306.29
Payments to Acquire Investments Invested by System	(48,397,707.69)	(79,218,552.90)
Net Cash Provided (Used) by Investing Activities	<u>4,229,607.55</u>	<u>(39,789,615.25)</u>
Net Increase (Decrease) in Cash	19,474,898.02	22,585,702.40
Cash and Cash Equivalents (Beginning of the Year)	191,495,824.15	168,910,121.75
Cash and Cash Equivalents (End of the Year)	<u>\$ 210,970,722.17</u>	<u>\$ 191,495,824.15</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(256,942,701.72)	(207,587,838.52)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	57,527,921.85	54,081,914.95
Bad Debt Expense	(110,682.45)	500,539.97
Changes in Assets and Liabilities:		
Accounts Receivable	(11,618,266.85)	(8,257,559.67)
Lessor-Related Balances	(18,112.86)	(22,361.69)
P3 Related Balances	(1,586,523.50)	(1,440,413.52)
Inventories	12,466.01	(27,116.64)
Loans and Contracts	138,235.38	4,739,117.34
Other Current and Noncurrent Assets	896,511.29	(1,672,674.77)
Accounts Payable	2,520,067.14	1,287,264.30
Due to System	480,869.83	484,987.20
Unearned Revenue	7,372,322.18	2,623,587.62
Employees' Compensable Leave	(7,973,414.52)	5,785,279.36
Other Current and Noncurrent Liabilities	46,355.91	(749,384.32)
Total Adjustments	<u>47,687,749.41</u>	<u>57,333,180.13</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (209,254,952.31)</u>	<u>\$ (150,254,658.39)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	72,863,874.84	(24,544,946.67)
Donated Capital Assets	107,710.43	115,377.00
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	4,956,917.07	171,327.19
Miscellaneous Noncash Transactions	1,684,344.48	(4,861,616.90)

PRIMARY STATEMENTS-FIDUCIARY FUNDS

The University of Texas at Arlington
Statement of Fiduciary Net Position
As of August 31, 2024

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ASSETS			
Cash and Cash Equivalents	\$ -	363,549.95	363,549.95
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>363,549.95</u>	<u>363,549.95</u>
LIABILITIES			
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>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	363,549.95	363,549.95
Total Net Position	<u>\$ -</u>	<u>363,549.95</u>	<u>363,549.95</u>

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>
ASSETS			
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>
LIABILITIES			
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>
NET POSITION			
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 Changes in Fiduciary Net Position
For the Year Ended August 31, 2024

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	205,067.20	205,067.20
Contributions from Foundations or Associations	-	83.64	83.64
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>205,150.84</u>	<u>205,150.84</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>205,150.84</u>	<u>205,150.84</u>
DEDUCTIONS			
Payments to Student Organizations	-	156,956.19	156,956.19
Payments to Foundations or Associations	-	18,618.58	18,618.58
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>175,574.77</u>	<u>175,574.77</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>-</u>	<u>29,576.07</u>	<u>29,576.07</u>
Beginning Net Position	<u>-</u>	<u>333,973.88</u>	<u>333,973.88</u>
Ending Net Position	<u>\$ -</u>	<u>363,549.95</u>	<u>363,549.95</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>	
ADDITIONS			
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>
DEDUCTIONS			
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>