

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

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 168,910,121.75	185,461,282.45
Restricted Cash & Cash Equivalents		(62,791,179.48)
Balance in State Appropriations	5,198,161.21	10,127,196.67
Accounts Receivable, Net:		
Federal (allow. \$203,249.70 in 2022 & \$449,647.66 in 2021)	64,816,222.63	46,638,532.11
Other Intergov. (allow. \$1,032,672.36 in 2022 & \$1,087,220.89 in 2021)	1,728,755.32	1,523,434.00
Student (allow. \$11,844,423.11 in 2022 & \$11,574,480.33 in 2021)	81,332,123.55	48,360,771.80
Contributions (allow. \$45,865.39 in 2022 & \$280.10 in 2021)	2,247,404.46	13,724.77
Other (allow. \$50,556.13 in 2022 & \$49,379.92 in 2021)	11,523,238.05	9,408,581.90
Lease Receivable (Current)	1,238,467.02	1,262,515.57
Due From Other Funds	95,453,699.02	
Due From System Administration	2,501,490.29	15,480,188.98
Due From Other Institutions	558,863.40	406,671.01
Due From Other Agencies	7,841,630.03	10,263,176.70
Inventories	240,431.21	209,604.02
Loans & Contracts (allow. \$4,272,729.64 in 2022 & \$3,789,297.03 in 2021)	7,302,255.25	11,878,503.52
Other Current Assets	5,749,133.40	4,968,719.65
Total Current Assets	456,641,996.59	283,211,723.67
Noncurrent Assets:		
Restricted Investments	35,550,946.54	38,659,317.10
Loans & Contracts (allow. \$376,912.69 in 2022 & \$775,648.17 in 2021)	896,372.13	706,886.89
Funds Held by System Administration (Restricted)	176,423,323.90	191,444,411.03
Contributions Rec. (allow. \$53,892.40 in 2022 & \$190.50 in 2021)	2,640,727.69	9,334.61
Unrestricted Investments	668,230,662.38	643,221,951.35
Funds Held by System Administration (Unrestricted)	91,536,366.52	98,961,854.31
Lease Receivable - Right of Use Asset	5,028,070.91	6,424,642.03
Gross Capital/Intangible Assets	1,495,458,554.83	1,434,964,287.60
Accumulated Depreciation/Amortization	(782,711,371.35)	(734,339,146.55)
Total Noncurrent Assets	1,693,053,653.55	1,680,053,538.37
Total Assets	2,149,695,650.14	1,963,265,262.04
Total Deferred Outflows of Resources	90,981.75	111,581.40
Total Assets and Deferred Outflows	2,149,786,631.89	1,963,376,843.44
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	33,274,254.46	32,736,336.08
Salaries Payable	24,422,505.06	22,600,470.31
Due To Other Funds	95,453,699.02	
Due To System Administration	4,866,227.97	4,723,062.20
Due To Other Institutions	119,876.02	400,267.82
Due To Other State Agencies	1,085,145.91	828,544.92
Statewide Interfund Payable (Current)	97,153.32	327,266.77
Unearned Revenue	179,140,257.21	162,911,928.24
Employees' Compensable Leave (Current)	5,044,261.32	5,099,567.82
Notes, Loans, and Leases Payable (Current)	111,864.75	122,125.25
Other Current Liabilities	1,589,891.68	1,374,892.05
Total Current Liabilities	345,205,136.72	231,124,461.46
Noncurrent Liabilities:		
Employees' Compensable Leave (Noncurrent)	11,837,235.88	11,493,224.68
Liability to Beneficiaries	23,899.25	28,874.24
Notes, Loans, and Leases Payable (Noncurrent)	197,388.30	111,149.35
Statewide Interfund Payable (Noncurrent)	400,107.81	249,792.88
Asset Retirement Obligation (Noncurrent)	193,980.00	193,980.00
Other Noncurrent Liabilities	1,399,733.68	1,886,319.46
Total Noncurrent Liabilities	14,052,344.92	13,963,340.61
Total Liabilities	359,257,481.64	245,087,802.07
Total Deferred Inflows of Resources	6,318,143.75	7,766,125.94
Total Liabilities and Deferred Inflows	365,575,625.39	252,853,928.01
NET POSITION		
Net Investment in Capital Assets	712,437,930.43	700,391,866.45
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	111,891,590.59	107,268,666.92
Expendable		
Capital Projects	45,029,071.43	56,484,468.74
Funds Functioning as Endowment (Restricted)	5,534,695.23	6,109,394.85
Other Expendable	107,886,872.31	110,334,447.22
Unrestricted	801,430,846.51	729,934,071.25
Total Net Position	\$ 1,784,211,006.50	1,710,522,915.43

The University of Texas at Arlington
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2022

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 502,091,966.78	464,122,466.05
Discounts and Allowances	(125,808,576.90)	(115,642,532.43)
Federal Sponsored Programs	63,220,741.14	115,224,707.24
Federal Sponsored Programs Pass-Through from State Agencies	8,626,781.60	7,287,115.36
State Sponsored Programs Pass-Through from State Agencies	20,599,262.33	15,858,769.64
Local Sponsored Programs	534,340.96	1,090,180.79
Private Sponsored Programs	21,666,899.53	10,257,482.19
Sales and Services of Educational Activities	33,316,506.89	28,252,071.79
Auxiliary Enterprises	45,884,471.25	31,664,520.68
Other Operating Revenues	7,329,946.64	6,912,543.45
Total Operating Revenues	<u>577,462,340.22</u>	<u>565,027,324.76</u>
Operating Expenses:		
Instruction	202,224,969.07	198,025,665.98
Research	103,281,654.28	103,398,965.44
Public Service	15,047,547.73	12,261,806.36
Hospitals / Clinics		
Academic Support	67,359,001.74	61,502,657.65
Student Services	84,841,873.00	86,706,832.11
Institutional Support	52,623,513.61	49,408,300.12
Operations and Maintenance of Plant	50,095,576.19	41,926,573.73
Scholarships and Fellowships	61,111,189.90	86,880,445.52
Auxiliary Enterprises	57,598,992.99	50,885,064.45
Depreciation and Amortization	54,924,024.61	56,250,821.77
Total Operating Expenses	<u>749,108,343.12</u>	<u>747,247,133.13</u>
Operating Income (Loss)	<u>(171,646,002.90)</u>	<u>(182,219,808.37)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	161,074,896.70	144,626,947.59
Federal Nonexchange Sponsored Programs	100,310,253.82	50,746,574.52
Federal Nonexchange Pass-Through	2,241,508.99	3,106,162.00
State Nonexchange Pass-Through	673,550.87	275,000.00
Gift Contributions for Operations	13,575,337.68	7,223,219.81
Investment Income	34,934,000.58	33,749,088.01
Net Increase (Decrease) in Fair Value of Investments	(73,340,007.74)	122,629,646.39
Interest Expense on Capital Asset Financings	1,387.50	(25,113.80)
Gain (Loss) on Sale of Capital Assets	(648,063.16)	(440,165.62)
Other Nonoperating Revenues	444,266.54	1,064,517.25
Other Nonoperating (Expenses)	(6,413,226.08)	(704,005.33)
Net Nonoperating Revenues (Expenses)	<u>232,853,905.70</u>	<u>362,251,870.82</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	61,207,902.80	180,032,062.45
Gifts and Sponsored Programs for Capital Acquisitions	2,363,403.32	630,228.39
Additions to Permanent Endowments	3,882,388.34	1,396,992.41
Reclass from/(to) Other Institutions	29,476,954.77	(40,449,900.19)
Transfers Between Institutions & System, Debt Service - Mandatory	(32,392,726.30)	(22,816,205.91)
Transfers Between Institutions & System Admin. - Non mandatory	3,637,672.85	76,741,974.95
Transfers From Other State Agencies	6,452,081.58	7,132,237.89
Transfers to Other State Agencies	(939,586.29)	21,013.83
Legislative Appropriations Lapsed		10,467.12
Change in Net Position	<u>73,688,091.07</u>	<u>202,656,843.28</u>
Beginning Net Position	<u>1,710,522,915.43</u>	<u>1,507,866,072.15</u>
Ending Net Position	<u>\$ 1,784,211,006.50</u>	<u>1,710,522,915.43</u>

The University of Texas at Arlington
EXHIBIT C - STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2022

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	348,314,330.05	368,793,284.95
Proceeds from Sponsored Programs	120,141,720.44	111,000,271.38
Proceeds from Auxiliaries	45,865,669.84	32,071,137.32
Proceeds from Other Revenues	40,035,443.59	33,712,998.51
Payments to Suppliers	(272,435,305.09)	(280,636,503.51)
Payments to Employees	(421,401,338.16)	(401,739,468.69)
Payments for Loans Provided	(3,285,754.64)	(5,092,912.79)
Proceeds from Loan Programs	6,919,534.55	5,942,349.67
Net Cash Provided (Used) by Operating Activities	<u>(135,845,699.42)</u>	<u>(135,948,843.16)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	166,003,932.16	147,698,231.40
Proceeds from Operating Gifts	10,477,151.35	7,281,078.38
Proceeds from Private Gifts for Endowment Purposes	3,882,388.34	1,396,992.41
Proceeds from Other Noncapital Financing Activities	137,008,632.49	173,438,059.64
Receipts for Transfers from System or Other Agencies	6,606,250.58	7,528,703.31
Payments for Transfers to System or Other Agencies	(3,746,698.22)	(306,060.73)
Payments for Other Uses	(154,831,439.64)	(173,135,598.63)
Proceeds from Nonexchange Sponsored Programs	103,274,594.87	57,179,494.37
Net Cash Provided by Noncapital Financing Activities	<u>268,674,811.93</u>	<u>221,080,900.15</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	48,689,287.88	22,113,775.05
Proceeds from Capital Appropriations, Grants, and Gifts	596,516.88	919,167.41
Payments for Additions to Capital Assets	(65,473,526.52)	(38,832,032.50)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(134,113.46)	(139,525.05)
Mandatory Transfers to System for Capital Related Debt	(32,392,726.30)	(22,816,205.91)
Payments of Interest on Capital Related Debt and Other L-T Obligations	1,387.50	(25,113.80)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(48,713,174.02)</u>	<u>(38,779,934.80)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	3,329,230.01	319,772.72
Proceeds from Interest and Investment Income Invested by System	31,603,020.44	33,429,646.92
Payments to Acquire Investments Invested by System	(72,808,170.16)	(97,275,909.07)
Net Cash Provided (Used) by Investing Activities	<u>(37,875,919.71)</u>	<u>(63,526,489.43)</u>
Net Increase (Decrease) in Cash	46,240,018.78	(17,174,367.24)
Cash and Cash Equivalents (Beginning of the Year)	122,670,102.97	139,844,470.21
Cash and Cash Equivalents (End of the Year)	<u>\$ 168,910,121.75</u>	<u>\$ 122,670,102.97</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(171,646,002.90)	(182,219,808.37)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	54,924,024.61	56,250,821.77
Bad Debt Expense	752,983.12	(895,135.02)
Changes in Assets and Liabilities:		
Accounts Receivable	(39,228,525.21)	(31,587,355.31)
Lessor-Related Balances	(17,940.64)	(19,021.37)
Inventories	(30,827.19)	(6,688.77)
Loans and Contracts	3,633,779.91	849,436.88
Other Current and Noncurrent Assets	(780,413.75)	(522,964.85)
Accounts Payable	138,009.69	9,611,791.24
Due to System	143,165.77	(86,671.92)
Unearned Revenue	16,228,328.97	11,904,731.56
Employees' Compensable Leave	288,704.70	613,499.20
Asset Retirement Obligations	20,599.65	20,599.65
Other Current and Noncurrent Liabilities	(271,586.15)	137,922.15
Total Adjustments	<u>35,800,303.48</u>	<u>46,270,965.21</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (135,845,699.42)</u>	<u>\$ (135,948,843.16)</u>
Non Cash Transactions		
Net Increase (Decrease) in Fair Value of Investments	(73,340,007.74)	122,629,646.39
Donated Capital Assets	-	2,345.56
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	210,091.91	-
Miscellaneous Noncash Transactions	(671,017.90)	(33,926.37)

PRIMARY STATEMENTS-FIDUCIARY FUNDS

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>
ASSETS			
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>
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	-	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 Fiduciary Net Position
As of August 31, 2021

	<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	\$ -	259,367.68	259,367.68
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>259,367.68</u>	<u>259,367.68</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	-	259,367.68	259,367.68
Total Net Position	<u>\$ -</u>	<u>259,367.68</u>	<u>259,367.68</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>	
ADDITIONS			
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	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>182,243.57</u>	<u>182,243.57</u>
DEDUCTIONS			
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>

The University of Texas at Arlington
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2021

	<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	\$ -	-	-
Contributions from Foundations or Associations	-	42,121.78	42,121.78
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>42,121.78</u>	<u>42,121.78</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>42,121.78</u>	<u>42,121.78</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	83,286.16	83,286.16
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>83,286.16</u>	<u>83,286.16</u>
Net Increase (Decrease) in Fiduciary Net Position	-	(41,164.38)	(41,164.38)
Beginning Net Position	<u>-</u>	<u>300,532.06</u>	<u>300,532.06</u>
Ending Net Position	<u>\$ -</u>	<u>259,367.68</u>	<u>259,367.68</u>