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THE UNIVERSITY OF TEXAS AT SAN ANTONIO

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

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds
ASSETS AND DEFERRED OUTFLOWS					
Current Assets:					
Cash & Cash Equivalents	\$ 40,464,357.28	(67,223,851.80)	84,176,536.57		
Restricted Cash & Cash Equivalents				20,335,398.97	2,237,306.17
Balance in State Appropriations	8,279,024.36				
Accounts Receivable, Net:					
Federal (allow. \$1,164,407.94 in 2023 & \$1,068,008.79 in 2022)				37,557,653.67	15,277.42
Other Intergov. (allow. \$2,939,838.98 in 2023 & \$2,454,208.95 in 2022)				5,285,138.23	397,775.40
Student (allow. \$2,907,576.60 in 2023 & \$2,050,576.60 in 2022)	9,031,950.14	36,485,404.50	10,110,240.22		
Interest and dividends	77,853.51	530,160.51	237,659.73	110,518.24	80,129.80
Contributions (allow. \$48,628.48 in 2023 & \$48,246.51 in 2022)				9,627,358.96	
Other (allow. \$0.00 in 2023 & \$0.00 in 2022)	70,667.18	1,823,771.54	2,491,013.39	2,261,862.00	20,934.26
Lease Receivable (Current)		186,572.75	29,692.69		
P3 Receivable (Current)			267,058.95		
Due From System Administration				37,183.06	
Due From Other Institutions				442,467.72	
Due From Other Agencies				316,005.31	
Inventories		527,879.26	58,170.13		
Loans & Contracts (allow. \$1,043,590.24 in 2023 & \$1,031,097.91 in 2022)					5,993,876.34
Other Current Assets	11,287,715.47	17,772,426.14	2,362,680.00	4,333,763.86	
Total Current Assets	<u>69,211,567.94</u>	<u>(9,897,637.10)</u>	<u>99,733,051.68</u>	<u>80,307,350.02</u>	<u>8,745,299.39</u>
Noncurrent Assets:					
Restricted Investments				2,000,000.00	
Loans & Contracts (allow. \$683,074.93 in 2023 & \$846,768.23 in 2022)					3,923,251.20
Funds Held by System Administration (Restricted)					
Contributions Rec. (allow. \$37,540.67 in 2023 & \$80,600.51 in 2022)				7,470,594.38	
Unrestricted Investments	8,000,000.00	421,862,354.07	9,000,000.00		
Funds Held by System Administration (Unrestricted)		24,083,779.14			
Lease Receivable (Noncurrent)		991,615.55	153,139.81		
Other Noncurrent Assets		1.00			
P3 Receivable			4,973,225.14		
Gross Capital/Intangible Assets					
Accumulated Depreciation/Amortization					
Total Noncurrent Assets	<u>8,000,000.00</u>	<u>446,937,749.76</u>	<u>14,126,364.95</u>	<u>9,470,594.38</u>	<u>3,923,251.20</u>
Total Assets	<u>77,211,567.94</u>	<u>437,040,112.66</u>	<u>113,859,416.63</u>	<u>89,777,944.40</u>	<u>12,668,550.59</u>
Total Assets and Deferred Outflows	<u>77,211,567.94</u>	<u>437,040,112.66</u>	<u>113,859,416.63</u>	<u>89,777,944.40</u>	<u>12,668,550.59</u>
LIABILITIES AND DEFERRED INFLOWS					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	6,231,410.58	16,065,626.88	1,542,665.25	5,784,334.34	728.39
Salaries Payable	8,941,754.91	8,683,169.25	2,274,963.36	5,473,195.23	
Other Intergovernmental Payables				695,367.57	
Due To System Administration	4,634,096.99			41,119.86	
Due To Other Institutions				170,191.47	
Due To Other State Agencies				566,308.29	
Unearned Revenue	24,031,454.45	114,415,012.28	39,771,411.97	3,349,800.03	
Employees' Compensable Leave (Current)	2,943,815.75	2,721,095.20	547,106.47		
Notes, Loans, and Leases Payable (Current)					
Other Current Liabilities	2,752,345.93		29,325.00	554,686.09	95,993.35
Total Current Liabilities	<u>49,534,878.61</u>	<u>141,884,903.61</u>	<u>44,165,472.05</u>	<u>16,635,002.88</u>	<u>96,721.74</u>
Noncurrent Liabilities:					
Employees' Compensable Leave (Noncurrent)	4,243,957.52	3,749,319.48	970,355.96		
Liability to Beneficiaries					
Notes, Loans, and Leases Payable (Noncurrent)					
Other Noncurrent Liabilities					41,232.94
Total Noncurrent Liabilities	<u>4,243,957.52</u>	<u>3,749,319.48</u>	<u>970,355.96</u>		<u>41,232.94</u>
Total Liabilities	<u>53,778,836.13</u>	<u>145,634,223.09</u>	<u>45,135,828.01</u>	<u>16,635,002.88</u>	<u>137,954.68</u>
Total Deferred Inflows of Resources		1,140,797.14	11,780,175.00		
Total Liabilities and Deferred Inflows	<u>53,778,836.13</u>	<u>146,775,020.23</u>	<u>56,916,003.01</u>	<u>16,635,002.88</u>	<u>137,954.68</u>
NET POSITION					
Net Investment in Capital Assets					
Restricted for:					
Nonexpendable					
Permanent Health and True Endowments					
Expendable					
Capital Projects					
Funds Functioning as Endowment (Restricted)				73,142,941.52	12,530,595.91
Other Expendable					
Unrestricted	23,432,731.81	290,265,092.43	56,943,413.62		
Total Net Position	<u>\$ 23,432,731.81</u>	<u>290,265,092.43</u>	<u>56,943,413.62</u>	<u>73,142,941.52</u>	<u>12,530,595.91</u>

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

	Endowment and Similar Funds - Other Than State	Annuity and Life Income Funds	Unexpended Plant Funds	Investment in Plant	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS						
Current Assets:						
Cash & Cash Equivalents			34,234,920.22		91,651,962.27	88,299,473.97
Restricted Cash & Cash Equivalents					22,572,705.14	14,432,055.10
Balance in State Appropriations					8,279,024.36	5,197,648.24
Accounts Receivable, Net:						
Federal (allow. \$1,164,407.94 in 2023 & \$1,068,008.79 in 2022)					37,572,931.09	51,558,382.50
Other Intergov. (allow. \$2,939,838.98 in 2023 & \$2,454,208.95 in 2022)					5,682,913.63	3,975,411.48
Student (allow. \$2,907,576.60 in 2023 & \$2,050,576.60 in 2022)					55,627,594.86	60,221,384.23
Interest and dividends			101,314.46		1,137,636.25	1,185,298.76
Contributions (allow. \$48,628.48 in 2023 & \$48,246.51 in 2022)					9,627,358.96	9,601,057.39
Other (allow. \$0.00 in 2023 & \$0.00 in 2022)					6,668,248.37	6,594,661.48
Lease Receivable (Current)					216,265.44	226,129.16
P3 Receivable (Current)					267,058.95	
Due From System Administration			72,633,620.76		72,670,803.82	2,582,553.04
Due From Other Institutions					442,467.72	1,015,892.89
Due From Other Agencies					316,005.31	647,814.94
Inventories					586,049.39	619,662.72
Loans & Contracts (allow. \$1,043,590.24 in 2023 & \$1,031,097.91 in 2022)					5,993,876.34	4,868,717.97
Other Current Assets			67,644.35		35,824,229.82	34,238,383.26
Total Current Assets			107,037,499.79		355,137,131.72	285,264,527.13
Noncurrent Assets:						
Restricted Investments					2,000,000.00	2,000,000.00
Loans & Contracts (allow. \$683,074.93 in 2023 & \$846,768.23 in 2022)					3,923,251.20	3,998,335.78
Funds Held by System Administration (Restricted)	215,452,569.76	585,350.65			216,037,920.41	197,436,112.42
Contributions Rec. (allow. \$37,540.67 in 2023 & \$80,600.51 in 2022)					7,470,594.38	16,039,499.78
Unrestricted Investments					438,862,354.07	416,567,233.43
Funds Held by System Administration (Unrestricted)	71,182,131.41				95,265,910.55	91,328,953.10
Lease Receivable (Noncurrent)					1,144,755.36	1,364,088.67
Other Noncurrent Assets					1.00	1.00
P3 Receivable					4,973,225.14	
Gross Capital/Intangible Assets				1,780,520,547.19	1,780,520,547.19	1,693,457,233.76
Accumulated Depreciation/Amortization				(898,828,380.46)	(898,828,380.46)	(829,831,776.19)
Total Noncurrent Assets				881,692,166.73	1,651,370,178.84	1,592,359,681.75
Total Assets			107,037,499.79	881,692,166.73	2,006,507,310.56	1,877,624,208.88
Total Assets and Deferred Outflows	286,634,701.17	585,350.65	107,037,499.79	881,692,166.73	2,006,507,310.56	1,877,624,208.88
LIABILITIES AND DEFERRED INFLOWS						
Current Liabilities:						
Accounts Payable and Accrued Liabilities			2,944,565.90		32,569,331.34	39,071,996.85
Salaries Payable					25,373,082.75	23,345,045.00
Other Intergovernmental Payables					695,367.57	824,884.57
Due To System Administration					4,675,216.85	4,317,561.96
Due To Other Institutions					170,191.47	331,682.46
Due To Other State Agencies					566,308.29	1,200,000.33
Unearned Revenue					181,567,678.73	174,064,103.90
Employees' Compensable Leave (Current)					6,212,017.42	5,406,669.94
Notes, Loans, and Leases Payable (Current)				6,749,282.68	6,749,282.68	3,807,870.62
Other Current Liabilities					3,432,350.37	2,096,136.25
Total Current Liabilities			2,944,565.90	6,749,282.68	262,010,827.47	254,465,951.88
Noncurrent Liabilities:						
Employees' Compensable Leave (Noncurrent)					8,963,632.96	8,728,471.35
Liability to Beneficiaries		247,661.87			247,661.87	247,785.97
Notes, Loans, and Leases Payable (Noncurrent)				27,781,241.33	27,781,241.33	23,456,159.79
Other Noncurrent Liabilities					41,232.94	328,511.14
Total Noncurrent Liabilities		247,661.87		27,781,241.33	37,033,769.10	32,760,928.25
Total Liabilities		247,661.87	2,944,565.90	34,530,524.01	299,044,596.57	287,226,880.13
Total Deferred Inflows of Resources		337,688.78			13,258,660.92	1,871,598.33
Total Liabilities and Deferred Inflows		585,350.65	2,944,565.90	34,530,524.01	312,303,257.49	289,098,478.46
NET POSITION						
Net Investment in Capital Assets				847,161,642.72	847,161,642.72	836,361,427.16
Restricted for:						
Nonexpendable						
Permanent Health and True Endowments	145,465,797.64				145,465,797.64	130,566,192.50
Expendable						
Capital Projects			67,593,834.40		67,593,834.40	5,605,849.25
Funds Functioning as Endowment (Restricted)	13,044,549.22				13,044,549.22	10,721,249.39
Other Expendable	56,942,222.90				142,615,760.33	153,461,691.00
Unrestricted	71,182,131.41		36,499,099.49		478,322,468.76	451,809,321.12
Total Net Position	286,634,701.17		104,092,933.89	847,161,642.72	1,694,204,053.07	1,588,525,730.42

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

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds
Operating Revenues:					
Student Tuition and Fees	\$ 56,059,362.79	285,821,588.24	38,115,972.79		
Discounts and Allowances	(19,079,022.20)	(96,930,034.59)	(12,881,747.14)		
Federal Sponsored Programs		13,797,570.10		57,832,219.32	
Federal Sponsored Programs Pass-Through from State Agencies				2,215,558.85	
State Sponsored Programs Pass-Through from State Agencies	30,584,644.97			1,776,045.22	
Local Sponsored Programs		350,750.26		2,529,282.55	
Private Sponsored Programs		612,670.90		6,817,261.38	
Sales and Services of Educational Activities		14,494,363.04		1,552,755.84	
Discounts and Allowances Sales and Services of Educational Activities		(315,215.43)			
Auxiliary Enterprises			62,215,424.50		
Other Operating Revenues	19,623.46	3,317,887.26		1,632,888.24	83,433.21
Total Operating Revenues	67,584,609.02	221,149,579.78	87,449,650.15	74,356,011.40	83,433.21
Operating Expenses:					
Instruction	104,815,928.24	26,885,371.94		4,001,455.49	
Research	56,326,942.91	17,985,989.21		60,569,833.83	
Public Service	5,923,716.09	2,072,747.35		7,634,436.14	
Academic Support	26,503,627.46	50,975,093.11		7,332,487.42	
Student Services	6,418,417.76	29,191,313.66		5,359,761.71	1,207,371.02
Institutional Support	30,451,883.58	13,409,505.21		3,665,300.58	
Operations and Maintenance of Plant	18,928,714.90	30,292,079.91		1,967,196.63	
Scholarships and Fellowships	12,046,321.73	19,668,055.50		22,106,250.29	
Auxiliary Enterprises		931,664.08	68,287,855.59	2,553,240.78	
Depreciation and Amortization					
Total Operating Expenses	261,415,552.67	191,411,819.97	68,287,855.59	115,189,962.87	1,207,371.02
Operating Income (Loss)	(193,830,943.65)	29,737,759.81	19,161,794.56	(40,833,951.47)	(1,123,937.81)
Nonoperating Revenues (Expenses):					
State Appropriations	164,839,228.08				
Federal Nonexchange Sponsored Programs				92,438,418.98	
Federal Nonexchange Pass-Through	605,161.62				
State Nonexchange Pass-Through		634,217.40			
Gift Contributions for Operations				12,428,435.37	
Investment Income	1,536,513.98	14,214,485.85	2,805,481.74	9,477,141.11	(15,417.08)
Net Increase (Decrease) in Fair Value of Investments	316,325.40	4,059,098.06	737,279.73	59,489.18	
Interest Expense on Capital Asset Financings	(28,082.09)	(246,589.76)	(543,197.88)	(173,279.10)	
Gain (Loss) on Sale of Capital Assets		37,863.48			
Other Nonoperating Revenues		154,096.35			
Other Nonoperating (Expenses)		(266,291.93)			331,724.20
Net Nonoperating Revenues (Expenses)	167,269,146.99	18,586,879.45	2,999,563.59	114,230,205.54	316,307.12
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	(26,561,796.66)	48,324,639.26	22,161,358.15	73,396,254.07	(807,630.69)
Gifts and Sponsored Programs for Capital Acquisitions				5,000,000.00	
Additions to Permanent Endowments					
Reclass from/(to) Other Institutions					
Capital Asset Purchases	(519,598.30)	(5,625,239.50)	(7,384,009.36)	(10,520,872.83)	
Transactions Between Funds	(2,475,664.09)	(6,035,027.97)	(657,067.73)	(120,364.56)	
Transfers Between Institutions & System, Debt Service - Mandatory	(16,640,550.00)	(5,242,027.91)	(18,858,229.29)		
Transfers Between Institutions & System Admin. - Non mandatory	(432,808.00)	6,050,791.15		2,067,674.56	1,178.65
Transfers From Other State Agencies	1,747,627.00				
Transfers to Other State Agencies					
Legislative Appropriations Lapsed					
Transfers Between Funds	50,623,315.85	2,008,510.80	(3,481,647.45)	(81,551,732.37)	299,654.00
Change in Net Position	5,740,525.80	39,481,645.83	(8,219,595.68)	(11,729,041.13)	(506,798.04)
Beginning Net Position	17,692,206.01	250,783,446.60	65,163,009.30	84,871,982.65	13,037,393.95
Ending Net Position	\$ 23,432,731.81	290,265,092.43	56,943,413.62	73,142,941.52	12,530,595.91

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

	Endowment and Similar Funds - Other Than State	Unexpended Plant Funds	Investment in Plant	Current Year Totals	Prior Year Totals
Operating Revenues:					
Student Tuition and Fees				379,996,923.82	374,469,802.53
Discounts and Allowances				(128,890,803.93)	(123,963,612.28)
Federal Sponsored Programs				71,629,789.42	67,275,675.06
Federal Sponsored Programs Pass-Through from State Agencies				2,215,558.85	2,249,768.08
State Sponsored Programs Pass-Through from State Agencies				32,360,690.19	29,599,030.07
Local Sponsored Programs				2,880,032.81	3,121,258.41
Private Sponsored Programs				7,429,932.28	9,153,605.33
Sales and Services of Educational Activities				16,047,118.88	10,265,215.19
Discounts and Allowances Sales and Services of Educational Activities				(315,215.43)	(26,972.73)
Auxiliary Enterprises				62,215,424.50	50,656,530.52
Other Operating Revenues				5,053,832.17	3,168,850.23
Total Operating Revenues				450,623,283.56	425,969,150.41
Operating Expenses:					
Instruction				135,702,755.67	129,135,299.41
Research				134,882,765.95	122,970,147.65
Public Service				15,630,899.58	15,449,811.00
Academic Support				84,811,207.99	77,586,789.56
Student Services				42,176,864.15	32,835,385.94
Institutional Support				47,526,689.37	48,492,681.52
Operations and Maintenance of Plant		12,019,283.31		63,207,274.75	56,868,034.28
Scholarships and Fellowships				53,820,627.52	87,453,383.93
Auxiliary Enterprises				71,772,760.45	62,714,949.57
Depreciation and Amortization			77,041,158.41	77,041,158.41	68,742,512.66
Total Operating Expenses		12,019,283.31	77,041,158.41	726,573,003.84	702,248,995.52
Operating Income (Loss)		(12,019,283.31)	(77,041,158.41)	(275,949,720.28)	(276,279,845.11)
Nonoperating Revenues (Expenses):					
State Appropriations				164,839,228.08	161,949,676.58
Federal Nonexchange Sponsored Programs				92,438,418.98	126,878,674.41
Federal Nonexchange Pass-Through				605,161.62	602,184.47
State Nonexchange Pass-Through				634,217.40	825,000.00
Gift Contributions for Operations				12,428,435.37	30,903,245.27
Investment Income	10,850.75	1,530,904.21		29,559,960.56	25,285,192.26
Net Increase (Decrease) in Fair Value of Investments	1,086,570.22			6,258,762.59	(74,090,448.40)
Interest Expense on Capital Asset Financings				(991,148.83)	(758,522.78)
Gain (Loss) on Sale of Capital Assets			(523,968.36)	(486,104.88)	(80,375.32)
Other Nonoperating Revenues				154,096.35	8,406,748.38
Other Nonoperating (Expenses)				65,432.27	441,054.38
Net Nonoperating Revenues (Expenses)	1,097,420.97	1,530,904.21	(523,968.36)	305,506,459.51	280,362,429.25
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	1,097,420.97	(10,488,379.10)	(77,565,126.77)	29,556,739.23	4,082,584.14
Gifts and Sponsored Programs for Capital Acquisitions			9,056,940.38	14,056,940.38	1,809,931.51
Additions to Permanent Endowments	4,469,668.01			4,469,668.01	1,597,323.07
Reclass from/(to) Other Institutions		(142,898,364.13)		(142,898,364.13)	35,488,266.56
Capital Asset Purchases		(45,980,139.99)	70,029,859.98		
Transactions Between Funds			9,288,124.35		
Transfers Between Institutions & System, Debt Service - Mandatory				(40,740,807.20)	(28,645,810.86)
Transfers Between Institutions & System Admin. - Non mandatory		231,809,265.38		239,496,101.74	30,912,837.57
Transfers From Other State Agencies				1,747,627.00	1,686,374.00
Transfers to Other State Agencies			(9,582.38)	(9,582.38)	(3,110.66)
Legislative Appropriations Lapsed					
Transfers Between Funds	16,904,581.97	15,197,317.20			
Change in Net Position	22,471,670.95	47,639,699.36	10,800,215.56	105,678,322.65	46,928,395.33
Beginning Net Position	264,163,030.22	56,453,234.53	836,361,427.16	1,588,525,730.42	1,541,597,335.09
Ending Net Position	286,634,701.17	104,092,933.89	847,161,642.72	1,694,204,053.07	1,588,525,730.42

The University of Texas at San Antonio
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	\$ 259,081,515.83	\$ 242,786,472.06
Proceeds from Sponsored Programs	125,017,817.81	107,330,616.42
Proceeds from Auxiliaries	70,457,740.04	53,465,278.17
Proceeds from Other Revenues	17,432,717.56	15,034,072.81
Payments to Suppliers	(240,646,411.68)	(251,962,925.70)
Payments to Employees	(406,745,945.83)	(376,844,181.33)
Payments for Loans Provided	(22,662,574.79)	(17,681,082.30)
Proceeds from Loan Programs	21,425,007.50	16,744,326.26
Net Cash Provided (Used) by Operating Activities	<u>(176,640,133.56)</u>	<u>(211,127,423.61)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	161,757,851.96	157,943,620.67
Proceeds from Operating Gifts	20,971,039.20	24,124,592.04
Proceeds from Private Gifts for Endowment Purposes	4,469,668.01	1,597,323.07
Proceeds from Other Noncapital Financing Activities	122,903,449.35	127,944,795.94
Receipts for Transfers from System or Other Agencies	10,204,147.32	3,694,138.00
Payments for Transfers to System or Other Agencies	(769,683.96)	(1,481,589.00)
Payments for Other Uses	(124,119,994.18)	(116,786,296.83)
Proceeds from Nonexchange Sponsored Programs	101,606,211.08	155,234,596.19
Net Cash Provided by Noncapital Financing Activities	<u>297,022,688.78</u>	<u>352,271,180.08</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	18,829,335.96	82,110,289.48
Proceeds from Capital Appropriations, Grants, and Gifts	5,000,000.00	1,187,015.81
Proceeds from Sale of Capital Assets	37,863.48	48,312.34
Payments for Additions to Capital Assets	(72,751,344.55)	(105,456,434.41)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(9,288,124.35)	(4,260,346.39)
Mandatory Transfers to System for Capital Related Debt	(40,740,807.20)	(28,645,810.86)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(991,148.83)	(758,522.78)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(99,904,225.49)</u>	<u>(55,775,496.81)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	1,431,298.37	363,085.73
Proceeds from Interest and Investment Income Invested by System	28,169,639.21	25,050,203.04
Payments to Acquire Investments Invested by System	(38,586,128.97)	(118,080,419.82)
Net Cash Provided (Used) by Investing Activities	<u>(8,985,191.39)</u>	<u>(92,667,131.05)</u>
Net Increase (Decrease) in Cash	11,493,138.34	(7,298,871.39)
Cash and Cash Equivalents (Beginning of the Year)	102,731,529.07	110,030,400.46
Cash and Cash Equivalents (End of the Year)	<u>\$ 114,224,667.41</u>	<u>\$ 102,731,529.07</u>

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

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(275,949,720.28)	(276,279,845.11)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	77,041,158.41	68,742,512.66
Bad Debt Expense	4,130,383.63	773,727.77
Changes in Assets and Liabilities:		
Accounts Receivable	7,509,571.53	(10,264,557.75)
Lessor-Related Balances	(187.54)	(25,459.53)
P3 Related Balances	6,387,044.45	-
Inventories	33,613.33	(6,371.35)
Loans and Contracts	(1,231,521.49)	(924,643.84)
Other Current and Noncurrent Assets	(1,585,846.56)	(1,385,332.57)
Accounts Payable	(2,925,303.77)	5,206,452.40
Due to System	357,654.89	168,897.34
Unearned Revenue	7,503,574.83	2,224,444.07
Employees' Compensable Leave	1,040,509.09	923,808.19
Other Current and Noncurrent Liabilities	1,048,935.92	(281,055.89)
Total Adjustments	<u>99,309,586.72</u>	<u>65,152,421.50</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (176,640,133.56)</u>	<u>\$ (211,127,423.61)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	6,258,762.59	(74,090,448.40)
Donated Capital Assets	9,056,940.38	622,915.70
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	16,554,617.95	5,418,747.95
Miscellaneous Noncash Transactions	(495,687.26)	(69,561.54)

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

	Custodial Funds		Total Fiduciary Activities
	External Investment Pool Fund	Custodial Funds - Other	
ASSETS			
Cash and Cash Equivalents	\$ -	241,610.75	241,610.75
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>241,610.75</u>	<u>241,610.75</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	14,179.50	14,179.50
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>14,179.50</u>	<u>14,179.50</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	227,431.25	227,431.25
Total Net Position	<u>\$ -</u>	<u>227,431.25</u>	<u>227,431.25</u>

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

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ASSETS			
Cash and Cash Equivalents	\$ -	203,599.77	203,599.77
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>203,599.77</u>	<u>203,599.77</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	14,179.50	14,179.50
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>14,179.50</u>	<u>14,179.50</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	189,420.27	189,420.27
Total Net Position	<u>\$ -</u>	<u>189,420.27</u>	<u>189,420.27</u>

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

	Custodial Funds		Total Fiduciary Activities
	External Investment Pool Fund	Custodial Funds - Other	
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	407.00	407.00
Contributions from Foundations or Associations	-	450.00	450.00
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	85,026.12	85,026.12
Total Contributions	-	85,883.12	85,883.12
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	-	-	-
Miscellaneous			
Total Additions	-	85,883.12	85,883.12
DEDUCTIONS			
Payments to Student Organizations	-	47,109.57	47,109.57
Payments to Foundations or Associations	-	-	-
Payments to Faculty/Staff Organizations	-	762.57	762.57
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	-	47,872.14	47,872.14
Net Increase (Decrease) in Fiduciary Net Position	-	38,010.98	38,010.98
Beginning Net Position	-	189,420.27	189,420.27
Ending Net Position	\$ -	227,431.25	227,431.25

The University of Texas at San Antonio
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	\$ -	2,000.00	2,000.00
Contributions from Foundations or Associations	-	18,290.00	18,290.00
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	59,642.15	59,642.15
Total Contributions	<u>-</u>	<u>79,932.15</u>	<u>79,932.15</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	<u>-</u>	<u>-</u>	<u>-</u>
Total Additions	<u>-</u>	<u>79,932.15</u>	<u>79,932.15</u>
DEDUCTIONS			
Payments to Student Organizations	-	37,803.05	37,803.05
Payments to Foundations or Associations	-	-	-
Payments to Faculty/Staff Organizations	-	605.00	605.00
Payments to Participants	-	-	-
Other Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>-</u>	<u>38,408.05</u>	<u>38,408.05</u>
Net Increase (Decrease) in Fiduciary Net Position	-	41,524.10	41,524.10
Beginning Net Position	<u>-</u>	<u>147,896.17</u>	<u>147,896.17</u>
Ending Net Position	<u>\$ -</u>	<u>189,420.27</u>	<u>189,420.27</u>

The University of Texas at San Antonio
Expense Classification Summary
For the Period Ending August 31, 2023

	Instruction	Research	Public Service	Academic Support	Student Services
Cost of Goods Sold	\$ -	-	-	8,250.78	276.89
Salaries and Wages	98,935,587.89	73,444,889.65	7,184,378.36	51,512,118.26	20,352,020.92
Payroll Related Costs	27,736,415.94	17,894,055.22	2,166,078.06	14,465,596.42	5,584,443.69
Membership Dues	87,069.85	191,395.00	38,173.40	155,233.91	174,123.71
Registration Fees, Meetings, Conferences	113,299.91	533,037.98	77,412.07	201,208.32	165,512.95
Professional Fees and Services	1,326,053.95	5,404,561.84	744,858.61	3,509,601.38	1,961,671.51
Other Contracted Services	290,354.95	478,551.66	104,509.82	1,258,357.81	1,395,251.79
Fees and Other Charges	86,475.80	232,732.58	11,435.67	112,082.88	7,376.97
Travel	1,091,113.97	2,965,867.43	361,035.94	1,249,004.74	2,160,248.15
Materials and Supplies	3,204,824.85	6,162,477.40	622,037.20	8,436,428.79	2,190,480.28
Utilities	-	41,658.79	-	-	-
Communications	269,854.26	91,721.75	62,332.48	503,694.47	208,774.53
Repairs and Maintenance	5,197.50	633,946.38	2,120.61	13,952.79	66,193.72
Rentals and Leases	207,932.72	103,392.96	92,015.78	206,602.69	227,064.09
Printing and Reproduction	77,992.33	208,759.65	45,688.93	220,307.02	373,826.75
Royalty Payments	2,839.20	240.69	-	-	-
Bad Debt Expense	-	-	-	-	4,130,383.63
Insurance Costs/Premiums	1,431.66	61,088.66	4,252.55	17,544.35	7,900.67
Scholarships and Fellowships	1,309,866.82	9,719,334.90	17,881.56	955,505.46	430,273.94
Depreciation and Amortization	-	-	-	-	-
Federal Sponsored Program Pass-Through to Other State Agencies	294,739.20	1,362,340.28	1,642,125.32	-	-
State Sponsored Program Pass-Through to Other State Agencies	-	404,087.09	-	-	-
Other Operating Expenses	661,704.87	14,948,626.04	2,454,563.22	1,985,717.92	2,741,039.96
Total Operating Expenses	\$ 135,702,755.67	134,882,765.95	15,630,899.58	84,811,207.99	42,176,864.15

The University of Texas at San Antonio
Expense Classification Summary
For the Period Ending August 31, 2023

	Institutional Support	Operations and Maintenance of Plant	Scholarships and Fellowships	Auxiliary Enterprises	Depreciation and Amortization	Total Expenses
Cost of Goods Sold	5,267.37	437.50	-	21,945.04	-	36,177.58
Salaries and Wages	28,664,018.26	15,150,723.35	4,195,476.69	21,913,500.96	-	321,352,714.34
Payroll Related Costs	9,942,859.26	5,475,077.68	60,647.00	5,112,383.94	-	88,437,557.21
Membership Dues	243,241.21	25,348.31	-	500,180.51	-	1,414,765.90
Registration Fees, Meetings, Conferences	227,132.20	72,613.70	999.00	55,787.17	-	1,447,003.30
Professional Fees and Services	1,754,224.54	2,444,697.46	25,746.64	3,001,880.72	-	20,173,296.65
Other Contracted Services	1,110,483.09	5,523,115.67	51.73	12,491,229.01	-	22,651,905.53
Fees and Other Charges	72,578.88	53,451.36	200.00	336,990.39	-	913,324.53
Travel	458,812.51	85,010.69	24,402.06	5,481,107.05	-	13,876,602.54
Materials and Supplies	1,494,067.23	7,357,050.49	12,748.62	4,156,812.31	-	33,636,927.17
Utilities	-	13,066,275.50	-	3,745,881.81	-	16,853,816.10
Communications	247,372.53	312,976.20	-	1,166,484.26	-	2,863,210.48
Repairs and Maintenance	45,058.50	13,005,078.01	-	4,241,528.02	-	18,013,075.53
Rentals and Leases	100,674.92	484,920.56	1,440.00	797,601.67	-	2,221,645.39
Printing and Reproduction	238,397.50	8,322.91	455.88	171,675.25	-	1,345,426.22
Royalty Payments	-	-	-	-	-	3,079.89
Bad Debt Expense	-	-	-	-	-	4,130,383.63
Insurance Costs/Premiums	1,808.92	86,990.38	-	644,373.64	-	825,390.83
Scholarships and Fellowships	-	-	49,168,873.44	4,632,427.98	-	66,234,164.10
Depreciation and Amortization	-	-	-	-	77,041,158.41	77,041,158.41
Federal Sponsored Program Pass-Through to Other State Agencies	-	-	-	-	-	3,299,204.80
State Sponsored Program Pass-Through to Other State Agencies	-	-	-	-	-	404,087.09
Other Operating Expenses	2,920,692.45	55,184.98	329,586.46	3,300,970.72	-	29,398,086.62
Total Operating Expenses	47,526,689.37	63,207,274.75	53,820,627.52	71,772,760.45	77,041,158.41	726,573,003.84