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**THE UNIVERSITY OF TEXAS AT SAN ANTONIO**

**PRIMARY STATEMENTS—PROPRIETARY FUNDS**

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**PRIMARY STATEMENTS—FIDUCIARY FUNDS**

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**SUPPORTING SCHEDULES-PROPRIETARY FUNDS**

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

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds
<b>ASSETS AND DEFERRED OUTFLOWS</b>					
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$ 39,025,284.79	(14,868,851.70)	97,780,283.58		
Restricted Cash & Cash Equivalents				22,641,140.89	2,997,974.39
Balance in State Appropriations	13,855,061.15				
Accounts Receivable, Net:					
Federal (allow. \$1,164,407.94 in 2024 & \$1,164,407.94 in 2023)				33,137,784.11	14,723.42
Other Intergov. (allow. \$2,939,838.98 in 2024 & \$2,939,838.98 in 2023)				5,043,273.06	403,750.05
Student (allow. \$5,353,946.08 in 2024 & \$2,907,576.60 in 2023)	9,556,922.65	40,449,770.66	10,643,728.10		
Interest and dividends	7,177.99	879,557.75	260,157.76	147,342.83	81,856.50
Contributions (allow. \$23,588.08 in 2024 & \$48,628.48 in 2023)				4,694,025.98	
Other (allow. \$0.00 in 2024 & \$0.00 in 2023)	397,528.59	1,502,689.49	2,459,920.96	2,996,992.42	15,853.56
Lease Receivable (Current)		108,207.19	29,678.21		
P3 Receivable (Current)			277,295.63		
Due From System Administration				47,421.27	
Due From Other Institutions				802,120.98	
Due From Other Agencies				1,432,733.20	
Inventories		531,044.58	43,755.83		
Loans & Contracts (allow. \$635,005.79 in 2024 & \$1,043,590.24 in 2023)					3,629,102.88
Other Current Assets	13,273,863.91	20,364,861.14	3,207,485.81	3,759,237.96	
Total Current Assets	<u>76,115,839.08</u>	<u>48,967,279.11</u>	<u>114,702,305.88</u>	<u>74,702,072.70</u>	<u>7,143,260.80</u>
<b>Noncurrent Assets:</b>					
Restricted Investments				2,000,000.00	
Loans & Contracts (allow. \$720,031.45 in 2024 & \$683,074.93 in 2023)					4,115,030.60
Funds Held by System Administration (Restricted)					
Contributions Rec. (allow. \$17,338.22 in 2024 & \$37,540.67 in 2023)				3,450,307.36	
Unrestricted Investments	8,000,000.00	439,543,348.09	9,000,000.00		
Funds Held by System Administration (Unrestricted)		25,466,822.10			
Lease Receivable (Noncurrent)		729,082.49	123,461.60		
Other Noncurrent Assets		1.00			
P3 Receivable			4,751,485.55		
Gross Capital/Intangible Assets					
Accumulated Depreciation/Amortization					
Total Noncurrent Assets	<u>8,000,000.00</u>	<u>465,739,253.68</u>	<u>13,874,947.15</u>	<u>5,450,307.36</u>	<u>4,115,030.60</u>
Total Assets	<u>84,115,839.08</u>	<u>514,706,532.79</u>	<u>128,577,253.03</u>	<u>80,152,380.06</u>	<u>11,258,291.40</u>
Total Assets and Deferred Outflows	<u>84,115,839.08</u>	<u>514,706,532.79</u>	<u>128,577,253.03</u>	<u>80,152,380.06</u>	<u>11,258,291.40</u>
<b>LIABILITIES AND DEFERRED INFLOWS</b>					
<b>Current Liabilities:</b>					
Accounts Payable and Accrued Liabilities	8,431,436.91	15,822,786.03	1,936,598.33	7,744,240.19	1,071.39
Salaries Payable	7,285,255.28	9,910,236.28	2,359,370.26	5,669,374.51	
Other Intergovernmental Payables				665,475.57	
Due To System Administration	5,060,657.84				
Due To Other Institutions				878,686.25	
Due To Other State Agencies				1,095,843.48	
Unearned Revenue	26,152,026.15	127,256,955.26	42,284,868.02	3,507,128.39	
Employees' Compensable Leave (Current)	2,964,890.69	3,480,110.49	621,625.45		
Notes, Loans, and Leases Payable (Current)					
Other Current Liabilities	1,914,560.15		29,325.00	525,195.30	96,029.59
Total Current Liabilities	<u>51,808,827.02</u>	<u>156,470,088.06</u>	<u>47,231,787.06</u>	<u>20,085,943.69</u>	<u>97,100.98</u>
<b>Noncurrent Liabilities:</b>					
Employees' Compensable Leave (Noncurrent)	3,691,801.96	4,945,690.20	1,031,895.32		
Liability to Beneficiaries					
Notes, Loans, and Leases Payable (Noncurrent)					
Other Noncurrent Liabilities					(17,370.57)
Total Noncurrent Liabilities	<u>3,691,801.96</u>	<u>4,945,690.20</u>	<u>1,031,895.32</u>		<u>(17,370.57)</u>
Total Liabilities	<u>55,500,628.98</u>	<u>161,415,778.26</u>	<u>48,263,682.38</u>	<u>20,085,943.69</u>	<u>79,730.41</u>
Total Deferred Inflows of Resources		789,871.22	11,742,269.84		
Total Liabilities and Deferred Inflows	<u>55,500,628.98</u>	<u>162,205,649.48</u>	<u>60,005,952.22</u>	<u>20,085,943.69</u>	<u>79,730.41</u>
<b>NET POSITION</b>					
<b>Net Investment in Capital Assets</b>					
Restricted for:					
Nonexpendable					
Permanent Health and True Endowments					
Expendable					
Capital Projects					
Funds Functioning as Endowment (Restricted)					
Other Expendable				60,066,436.37	11,178,560.99
Unrestricted	28,615,210.10	352,500,883.31	68,571,300.81		
Total Net Position	<u>\$ 28,615,210.10</u>	<u>352,500,883.31</u>	<u>68,571,300.81</u>	<u>60,066,436.37</u>	<u>11,178,560.99</u>

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

	Endowment and Similar Funds - Other Than State	Annuity and Life Income Funds	Unexpended Plant Funds	Investment in Plant	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>						
<b>Current Assets:</b>						
Cash & Cash Equivalents			33,870,540.56		155,807,257.23	91,651,962.27
Restricted Cash & Cash Equivalents					25,639,115.28	22,572,705.14
Balance in State Appropriations					13,855,061.15	8,279,024.36
Accounts Receivable, Net:						
Federal (allow. \$1,164,407.94 in 2024 & \$1,164,407.94 in 2023)					33,152,507.53	37,572,931.09
Other Intergov. (allow. \$2,939,838.98 in 2024 & \$2,939,838.98 in 2023)					5,447,023.11	5,682,913.63
Student (allow. \$5,353,946.08 in 2024 & \$2,907,576.60 in 2023)					60,650,421.41	55,627,594.86
Interest and dividends			71,755.67		1,447,848.50	1,137,636.25
Contributions (allow. \$23,588.08 in 2024 & \$48,628.48 in 2023)					4,694,025.98	9,627,358.96
Other (allow. \$0.00 in 2024 & \$0.00 in 2023)					7,372,985.02	6,668,248.37
Lease Receivable (Current)					137,885.40	216,265.44
P3 Receivable (Current)					277,295.63	267,058.95
Due From System Administration			32,287,850.19		32,335,271.46	72,670,803.82
Due From Other Institutions					802,120.98	442,467.72
Due From Other Agencies					1,432,733.20	316,005.31
Inventories					574,800.41	586,049.39
Loans & Contracts (allow. \$635,005.79 in 2024 & \$1,043,590.24 in 2023)					3,629,102.88	5,993,876.34
Other Current Assets					40,605,448.82	35,824,229.82
Total Current Assets			66,230,146.42		387,860,903.99	355,137,131.72
<b>Noncurrent Assets:</b>						
Restricted Investments					2,000,000.00	2,000,000.00
Loans & Contracts (allow. \$720,031.45 in 2024 & \$683,074.93 in 2023)					4,115,030.60	3,923,251.20
Funds Held by System Administration (Restricted)	236,187,424.33	608,825.84			236,796,250.17	216,037,920.41
Contributions Rec. (allow. \$17,338.22 in 2024 & \$37,540.67 in 2023)					3,450,307.36	7,470,594.38
Unrestricted Investments					456,543,348.09	438,862,354.07
Funds Held by System Administration (Unrestricted)	78,846,617.20				104,313,439.30	95,265,910.55
Lease Receivable (Noncurrent)					852,544.09	1,144,755.36
Other Noncurrent Assets					1.00	1.00
P3 Receivable					4,751,485.55	4,973,225.14
Gross Capital/Intangible Assets				1,879,191,939.93	1,879,191,939.93	1,780,520,547.19
Accumulated Depreciation/Amortization				(972,143,591.10)	(972,143,591.10)	(898,828,380.46)
Total Noncurrent Assets					315,034,041.53	608,825.84
Total Assets					315,034,041.53	608,825.84
			66,230,146.42	907,048,348.83	2,107,731,658.98	2,006,507,310.56
Total Assets and Deferred Outflows					315,034,041.53	608,825.84
			66,230,146.42	907,048,348.83	2,107,731,658.98	2,006,507,310.56
<b>LIABILITIES AND DEFERRED INFLOWS</b>						
<b>Current Liabilities:</b>						
Accounts Payable and Accrued Liabilities			5,349,792.09		39,285,924.94	32,569,331.34
Salaries Payable					25,224,236.33	25,373,082.75
Other Intergovernmental Payables					665,475.57	695,367.57
Due To System Administration					5,060,657.84	4,675,216.85
Due To Other Institutions					878,686.25	170,191.47
Due To Other State Agencies					1,095,843.48	566,308.29
Unearned Revenue					199,200,977.82	181,567,678.73
Employees' Compensable Leave (Current)					7,066,626.63	6,212,017.42
Notes, Loans, and Leases Payable (Current)				5,981,388.80	5,981,388.80	6,749,282.68
Other Current Liabilities					2,565,110.04	3,432,350.37
Total Current Liabilities			5,349,792.09	5,981,388.80	287,024,927.70	262,010,827.47
<b>Noncurrent Liabilities:</b>						
Employees' Compensable Leave (Noncurrent)					9,669,387.48	8,963,632.96
Liability to Beneficiaries		246,641.43			246,641.43	247,661.87
Notes, Loans, and Leases Payable (Noncurrent)				10,465,298.06	10,465,298.06	27,781,241.33
Other Noncurrent Liabilities					(17,370.57)	41,232.94
Total Noncurrent Liabilities					246,641.43	10,465,298.06
Total Liabilities					246,641.43	5,349,792.09
			5,349,792.09	16,446,686.86	307,388,884.10	299,044,596.57
Total Deferred Inflows of Resources			362,184.41		12,894,325.47	13,258,660.92
Total Liabilities and Deferred Inflows					608,825.84	5,349,792.09
			5,349,792.09	16,446,686.86	320,283,209.57	312,303,257.49
<b>NET POSITION</b>						
Net Investment in Capital Assets				890,601,661.97	890,601,661.97	847,161,642.72
Restricted for:						
Nonexpendable						
Permanent Health and True Endowments	150,104,365.69				150,104,365.69	145,465,797.64
Expendable						
Capital Projects			17,262,086.89		17,262,086.89	67,593,834.40
Funds Functioning as Endowment (Restricted)	22,785,103.82				22,785,103.82	13,044,549.22
Other Expendable	63,297,954.82				134,542,952.18	142,615,760.33
Unrestricted	78,846,617.20		43,618,267.44		572,152,278.86	478,322,468.76
Total Net Position	315,034,041.53		60,880,354.33	890,601,661.97	1,787,448,449.41	1,694,204,053.07

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

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds
Operating Revenues:					
Student Tuition and Fees	\$ 54,879,790.92	290,686,860.69	37,842,664.46		
Discounts and Allowances	(20,163,416.41)	(106,982,536.69)	(13,842,885.37)		
Federal Sponsored Programs		15,103,819.88		59,106,279.13	
Federal Sponsored Programs Pass-Through from State Agencies				3,574,483.61	
State Sponsored Programs Pass-Through from State Agencies	32,251,432.66			1,475,054.53	
Local Sponsored Programs		751,562.10		3,614,301.57	
Private Sponsored Programs		1,047,809.40		6,943,059.22	
Sales and Services of Educational Activities		13,011,676.24		1,344,163.72	
Discounts and Allowances Sales and Services of Educational Activities		(283,567.69)			
Auxiliary Enterprises			68,105,926.38		
Other Operating Revenues		2,942,773.22		1,582,644.15	418,754.71
Total Operating Revenues	66,967,807.17	216,278,397.15	92,105,705.47	77,639,985.93	418,754.71
Operating Expenses:					
Instruction	106,531,101.24	27,597,281.20		3,703,506.92	
Research	63,999,913.18	17,970,112.52		64,337,468.80	
Public Service	5,893,562.25	1,257,600.29		6,501,152.84	
Academic Support	30,681,701.82	59,847,043.25		7,665,773.52	
Student Services	6,537,916.95	30,453,180.21		2,074,466.34	606,991.38
Institutional Support	16,532,022.08	32,241,668.97		2,007,114.97	
Operations and Maintenance of Plant	17,124,638.82	34,767,618.90		70,503.24	
Scholarships and Fellowships	10,589,835.13	20,251,371.89		24,411,362.15	
Auxiliary Enterprises		814,389.96	70,648,836.07	2,688,866.83	
Depreciation and Amortization					
Total Operating Expenses	257,890,691.47	225,200,267.19	70,648,836.07	113,460,215.61	606,991.38
Operating Income (Loss)	(190,922,884.30)	(8,921,870.04)	21,456,869.40	(35,820,229.68)	(188,236.67)
Nonoperating Revenues (Expenses):					
State Appropriations	187,120,681.43				
Federal Nonexchange Sponsored Programs				86,317,481.62	
Federal Nonexchange Pass-Through	181,587.66				
State Nonexchange Pass-Through		350,000.00			
Gift Contributions for Operations				13,961,403.01	
Investment Income	2,557,625.95	22,630,206.23	3,666,313.27	7,229,920.86	1,444.70
Net Increase (Decrease) in Fair Value of Investments		30,281,300.91	6,830,324.49	1,534,342.14	
Interest Expense on Capital Asset Financings	(3,134.07)	(373,749.64)	(677,324.96)	(5,924.37)	
Gain (Loss) on Sale of Capital Assets		68,563.18			
Other Nonoperating Revenues		1,303,409.32			
Other Nonoperating (Expenses)					34,073.51
Net Nonoperating Revenues (Expenses)	189,856,760.97	54,259,730.00	9,819,312.80	109,037,223.26	35,518.21
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	(1,066,123.33)	45,337,859.96	31,276,182.20	73,216,993.58	(152,718.46)
Gifts and Sponsored Programs for Capital Acquisitions					
Additions to Permanent Endowments					
Reclass from/(to) Other Institutions					
Capital Asset Purchases	(390,364.11)	(8,914,683.07)	(1,850,328.04)	(2,496,533.55)	
Transactions Between Funds	(234,633.59)	(6,710,843.34)	(14,445,565.33)	(42,369.99)	
Transfers Between Institutions & System, Debt Service - Mandatory	(21,210,141.00)	(5,717,091.54)	(19,384,593.98)	(58,075.48)	
Transfers Between Institutions & System Admin. - Non mandatory	7,530.04	8,832,477.68		2,237,850.55	1,237.54
Transfers From Other State Agencies	8,514,506.00				
Transfers to Other State Agencies	(265,877.34)				
Legislative Appropriations Lapsed					
Transfers Between Funds	19,827,581.62	29,408,071.19	16,032,192.34	(85,934,370.26)	(1,200,554.00)
Change in Net Position	5,182,478.29	62,235,790.88	11,627,887.19	(13,076,505.15)	(1,352,034.92)
Beginning Net Position	23,432,731.81	290,265,092.43	56,943,413.62	73,142,941.52	12,530,595.91
Ending Net Position	\$ 28,615,210.10	352,500,883.31	68,571,300.81	60,066,436.37	11,178,560.99

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

	Endowment and Similar Funds - Other Than State	Unexpended Plant Funds	Investment in Plant	Current YearTotals	Prior YearTotals
Operating Revenues:					
Student Tuition and Fees				383,409,316.07	379,996,923.82
Discounts and Allowances				(140,988,838.47)	(128,890,803.93)
Federal Sponsored Programs				74,210,099.01	71,629,789.42
Federal Sponsored Programs Pass-Through from State Agencies				3,574,483.61	2,215,558.85
State Sponsored Programs Pass-Through from State Agencies				33,726,487.19	32,360,690.19
Local Sponsored Programs				4,365,863.67	2,880,032.81
Private Sponsored Programs				7,990,868.62	7,429,932.28
Sales and Services of Educational Activities				14,355,839.96	16,047,118.88
Discounts and Allowances Sales and Services of Educational Activities				(283,567.69)	(315,215.43)
Auxiliary Enterprises				68,105,926.38	62,215,424.50
Other Operating Revenues				4,944,172.08	5,053,832.17
Total Operating Revenues				453,410,650.43	450,623,283.56
Operating Expenses:					
Instruction				137,831,889.36	135,702,755.67
Research				146,307,494.50	134,882,765.95
Public Service				13,652,315.38	15,630,899.58
Academic Support				98,194,518.59	84,811,207.99
Student Services				39,672,554.88	42,176,864.15
Institutional Support				50,780,806.02	47,526,689.37
Operations and Maintenance of Plant		5,572,486.60		57,535,247.56	63,207,274.75
Scholarships and Fellowships				55,252,569.17	53,820,627.52
Auxiliary Enterprises				74,152,092.86	71,772,760.45
Depreciation and Amortization			79,834,035.09	79,834,035.09	77,041,158.41
Total Operating Expenses		5,572,486.60	79,834,035.09	753,213,523.41	726,573,003.84
Operating Income (Loss)		(5,572,486.60)	(79,834,035.09)	(299,802,872.98)	(275,949,720.28)
Nonoperating Revenues (Expenses):					
State Appropriations				187,120,681.43	164,839,228.08
Federal Nonexchange Sponsored Programs				86,317,481.62	92,438,418.98
Federal Nonexchange Pass-Through				181,587.66	605,161.62
State Nonexchange Pass-Through				350,000.00	634,217.40
Gift Contributions for Operations				13,961,403.01	12,428,435.37
Investment Income	993.52	791,545.72		36,878,050.25	29,559,960.56
Net Increase (Decrease) in Fair Value of Investments	10,996,346.46			49,642,314.00	6,258,762.59
Interest Expense on Capital Asset Financings				(1,060,133.04)	(991,148.83)
Gain (Loss) on Sale of Capital Assets			(422,923.16)	(354,359.98)	(486,104.88)
Other Nonoperating Revenues				1,303,409.32	154,096.35
Other Nonoperating (Expenses)				34,073.51	65,432.27
Net Nonoperating Revenues (Expenses)	10,997,339.98	791,545.72	(422,923.16)	374,374,507.78	305,506,459.51
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	10,997,339.98	(4,780,940.88)	(80,256,958.25)	74,571,634.80	29,556,739.23
Gifts and Sponsored Programs for Capital Acquisitions			1,111,590.50	1,111,590.50	14,056,940.38
Additions to Permanent Endowments	3,016,197.32			3,016,197.32	4,469,668.01
Reclass from/(to) Other Institutions		4,393,702.29		4,393,702.29	(142,898,364.13)
Capital Asset Purchases		(87,496,803.47)	101,148,712.24		
Transactions Between Funds			21,433,412.25		
Transfers Between Institutions & System, Debt Service - Mandatory				(46,369,902.00)	(40,740,807.20)
Transfers Between Institutions & System Admin. - Non mandatory		37,190,186.45		48,269,282.26	239,496,101.74
Transfers From Other State Agencies			3,262.51	8,517,768.51	1,747,627.00
Transfers to Other State Agencies				(265,877.34)	(9,582.38)
Legislative Appropriations Lapsed					
Transfers Between Funds	14,385,803.06	7,481,276.05			
Change in Net Position	28,399,340.36	(43,212,579.56)	43,440,019.25	93,244,396.34	105,678,322.65
Beginning Net Position	286,634,701.17	104,092,933.89	847,161,642.72	1,694,204,053.07	1,588,525,730.42
Ending Net Position	315,034,041.53	60,880,354.33	890,601,661.97	1,787,448,449.41	1,694,204,053.07

The University of Texas at San Antonio  
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	\$ 253,792,720.60	\$ 259,081,515.83
Proceeds from Sponsored Programs	116,766,707.98	125,017,817.81
Proceeds from Auxiliaries	69,250,990.07	70,457,740.04
Proceeds from Other Revenues	19,464,373.04	17,432,717.56
Payments to Suppliers	(237,464,011.54)	(240,646,411.68)
Payments to Employees	(436,114,994.21)	(406,745,945.83)
Payments for Loans Provided	(15,346,232.77)	(22,662,574.79)
Proceeds from Loan Programs	17,884,880.11	21,425,007.50
Net Cash Provided (Used) by Operating Activities	(211,765,566.72)	(176,640,133.56)
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	181,544,644.64	161,757,851.96
Proceeds from Operating Gifts	22,915,023.01	20,971,039.20
Proceeds from Private Gifts for Endowment Purposes	3,016,197.32	4,469,668.01
Proceeds from Other Noncapital Financing Activities	131,906,851.32	122,903,449.35
Receipts for Transfers from System or Other Agencies	20,190,424.35	10,204,147.32
Payments for Transfers to System or Other Agencies	(862,699.88)	(769,683.96)
Payments for Other Uses	(119,742,899.94)	(124,119,994.18)
Proceeds from Nonexchange Sponsored Programs	86,891,905.40	101,606,211.08
Net Cash Provided by Noncapital Financing Activities	325,859,446.22	297,022,688.78
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	81,929,659.31	18,829,335.96
Proceeds from Capital Appropriations, Grants, and Gifts	-	5,000,000.00
Proceeds from Sale of Capital Assets	71,605.75	37,863.48
Payments for Additions to Capital Assets	(98,743,486.05)	(72,751,344.55)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(21,436,454.82)	(9,288,124.35)
Mandatory Transfers to System for Capital Related Debt	(46,369,902.00)	(40,740,807.20)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(1,060,133.04)	(991,148.83)
Net Cash Provided (Used) by Capital and Related Financing Activities	(85,608,710.85)	(99,904,225.49)
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	2,178,936.66	-
Proceeds from Interest and Investment Income	4,199,869.35	1,431,298.37
Proceeds from Interest and Investment Income Invested by System	32,357,730.44	28,169,639.21
Payments to Acquire Investments Invested by System	-	(38,586,128.97)
Net Cash Provided (Used) by Investing Activities	38,736,536.45	(8,985,191.39)
Net Increase (Decrease) in Cash	67,221,705.10	11,493,138.34
Cash and Cash Equivalents (Beginning of the Year)	114,224,667.41	102,731,529.07
Cash and Cash Equivalents (End of the Year)	\$ 181,446,372.51	\$ 114,224,667.41

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

	Current Year Totals	Prior Year Totals
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(299,802,872.98)	(275,949,720.28)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	79,834,035.09	77,041,158.41
Bad Debt Expense	(364,355.64)	4,130,383.63
Changes in Assets and Liabilities:		
Accounts Receivable	(13,379,674.68)	7,509,571.53
Lessor-Related Balances	(9,901.90)	(187.54)
P3 Related Balances	203,165.04	6,387,044.45
Inventories	11,248.98	33,613.33
Loans and Contracts	2,544,621.99	(1,231,521.49)
Other Current and Noncurrent Assets	(4,781,219.00)	(1,585,846.56)
Accounts Payable	5,326,126.41	(2,925,303.77)
Due to System	385,440.99	357,654.89
Unearned Revenue	17,633,299.09	7,503,574.83
Employees' Compensable Leave	1,560,363.73	1,040,509.09
Other Current and Noncurrent Liabilities	(925,843.84)	1,048,935.92
Total Adjustments	88,037,306.26	99,309,586.72
Net Cash Provided (Used) by Operating Activities	\$ (211,765,566.72)	\$ (176,640,133.56)
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	49,642,314.00	6,258,762.59
Donated Capital Assets	1,111,590.50	9,056,940.38
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	3,349,575.10	16,554,617.95
Miscellaneous Noncash Transactions	(351,097.47)	(495,687.26)

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

	Custodial Funds		
	External Investment Pool Fund	Custodial Funds - Other	Total Fiduciary Activities
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	243,994.34	243,994.34
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	-	-	-
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	-	-	-
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	-	243,994.34	243,994.34
<b>LIABILITIES</b>			
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	-	14,179.50	14,179.50
<b>NET POSITION</b>			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	229,814.84	229,814.84
Total Net Position	\$ -	229,814.84	229,814.84



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

	Custodial Funds		
	External Investment Pool Fund	Custodial Funds - Other	Total Fiduciary Activities
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	241,610.75	241,610.75
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	-	-	-
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	-	-	-
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	-	241,610.75	241,610.75
<b>LIABILITIES</b>			
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	-	14,179.50	14,179.50
<b>NET POSITION</b>			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	227,431.25	227,431.25
Total 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, 2024

	Custodial Funds		
	External Investment Pool Fund	Custodial Funds - Other	Total Fiduciary Activities
<b>ADDITIONS</b>			
Contributions:			
Contributions from Student Organizations	\$ -	365.00	365.00
Contributions from Foundations or Associations	-	27,694.00	27,694.00
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	9,119.76	9,119.76
Total Contributions	-	37,178.76	37,178.76
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	-	37,178.76	37,178.76
<b>DEDUCTIONS</b>			
Payments to Student Organizations	-	35,743.17	35,743.17
Payments to Foundations or Associations	-	(2,008.00)	(2,008.00)
Payments to Faculty/Staff Organizations	-	1,060.00	1,060.00
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	-	34,795.17	34,795.17
Net Increase (Decrease) in Fiduciary Net Position	-	2,383.59	2,383.59
Beginning Net Position	-	227,431.25	227,431.25
Ending Net Position	\$ -	229,814.84	229,814.84

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

	Custodial Funds		
	External Investment Pool Fund	Custodial Funds - Other	Total Fiduciary Activities
<b>ADDITIONS</b>			
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
<b>DEDUCTIONS</b>			
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  
Expense Classification Summary  
For the Period Ending August 31, 2024

	Instruction	Research	Public Service	Academic Support	Student Services
	\$				
Cost of Goods Sold	-	-	-	429.27	21,008.05
Salaries and Wages	99,076,271.88	79,760,321.03	6,676,172.87	59,464,718.86	21,035,185.89
Payroll Related Costs	29,487,332.76	20,055,428.00	2,125,182.38	18,009,700.72	6,066,647.36
Membership Dues	85,036.35	285,990.89	45,543.51	167,485.57	273,142.33
Registration Fees, Meetings, Conferences	86,613.19	702,307.67	74,086.86	358,240.49	178,992.60
Professional Fees and Services	1,094,589.51	5,468,302.23	517,016.84	5,175,034.89	4,144,581.08
Other Contracted Services	376,667.76	1,593,618.99	42,729.65	1,608,976.96	889,287.88
Fees and Other Charges	57,029.95	272,747.18	10,599.97	155,337.05	14,439.92
Travel	985,934.34	3,575,092.18	308,463.85	2,156,285.77	1,003,597.00
Materials and Supplies	3,345,756.17	6,872,849.17	421,066.72	7,004,108.93	2,206,941.42
Utilities	-	22,518.77	-	-	-
Communications	324,802.82	147,357.13	85,666.33	321,662.97	185,619.11
Repairs and Maintenance	4,667.80	826,091.27	3,309.60	28,988.10	2,514.20
Rentals and Leases	159,776.51	93,193.31	37,273.01	333,788.74	242,133.56
Printing and Reproduction	61,750.13	228,629.06	28,304.85	163,352.98	240,298.40
Royalty Payments	350.00	-	-	-	-
Bad Debt Expense	-	-	-	-	(371,627.93)
Insurance Costs/Premiums	10,145.99	41,348.92	2,791.82	4,856.37	12,331.95
Scholarships and Fellowships	1,652,427.18	10,151,916.75	12,570.00	759,887.87	589,696.76
Depreciation and Amortization	-	-	-	-	-
Federal Sponsored Program Pass-Through to Other State Agencies	173,793.22	1,628,535.94	1,219,828.69	-	-
State Sponsored Program Pass-Through to Other State Agencies	-	854,359.63	-	-	-
Other Operating Expenses	848,943.80	13,726,886.38	2,041,708.43	2,481,663.05	2,937,765.30
Total Operating Expenses	\$ 137,831,889.36	146,307,494.50	13,652,315.38	98,194,518.59	39,672,554.88

The University of Texas at San Antonio  
Expense Classification Summary  
For the Period Ending August 31, 2024

	Institutional Support	Operations and Maintenance of Plant	Scholarships and Fellowships	Auxiliary Enterprises	Depreciation and Amortization	Total Expenses
Cost of Goods Sold	9,921.95	-	-	31,550.63	-	62,909.90
Salaries and Wages	31,855,360.07	15,143,982.34	4,084,368.12	23,799,719.95	-	340,896,101.01
Payroll Related Costs	9,660,070.08	5,590,158.12	28,786.11	5,606,593.93	-	96,629,899.46
Membership Dues	332,091.72	19,745.80	396.00	236,658.38	-	1,446,090.55
Registration Fees, Meetings, Conferences	231,770.87	85,210.83	710.00	76,017.80	-	1,793,950.31
Professional Fees and Services	2,495,201.35	3,601,900.40	18,140.00	2,287,111.33	-	24,801,877.63
Other Contracted Services	869,500.72	7,210,755.76	12,030.99	12,256,258.21	-	24,859,826.92
Fees and Other Charges	82,654.29	48,271.77	90.00	370,498.28	-	1,011,668.41
Travel	443,501.05	102,834.97	28,036.32	5,768,280.37	-	14,372,025.85
Materials and Supplies	1,240,516.33	3,698,128.65	6,651.33	4,345,644.16	-	29,141,662.88
Utilities	-	13,087,678.77	-	4,091,697.13	-	17,201,894.67
Communications	266,487.55	351,198.86	-	1,218,840.78	-	2,901,635.55
Repairs and Maintenance	40,384.62	7,482,236.04	-	3,971,548.09	-	12,359,739.72
Rentals and Leases	98,225.02	856,288.74	25.00	1,497,550.21	-	3,318,254.10
Printing and Reproduction	322,213.25	7,862.06	-	149,781.41	-	1,202,192.14
Royalty Payments	-	-	-	-	-	350.00
Bad Debt Expense	7,272.29	-	-	-	-	(364,355.64)
Insurance Costs/Premiums	6,327.65	163,465.92	-	942,100.10	-	1,183,368.72
Scholarships and Fellowships	26,193.67	-	50,742,328.40	5,004,936.53	-	68,939,957.16
Depreciation and Amortization	-	-	-	-	79,834,035.09	79,834,035.09
Federal Sponsored Program Pass-Through to Other State Agencies	-	-	-	-	-	3,022,157.85
State Sponsored Program Pass-Through to Other State Agencies	-	-	-	-	-	854,359.63
Other Operating Expenses	2,793,113.54	85,528.53	331,006.90	2,497,305.57	-	27,743,921.50
Total Operating Expenses	50,780,806.02	57,535,247.56	55,252,569.17	74,152,092.86	79,834,035.09	753,213,523.41