

The University of Texas at Arlington  
Exhibit A Statement of Net Position  
As of August 31, 2015

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 181,611,728.15	98,175,985.17
Restricted Cash & Cash Equivalents	(20,555,806.80)	(29,364,635.43)
Balance in State Appropriations	18,547,132.26	14,297,719.55
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2015 & \$0.00 in 2014)	24,790,592.83	33,424,793.34
Other Intergov. (allow. \$0.00 in 2015 & \$0.00 in 2014)	3,903,571.36	2,824,383.91
Student (allow. \$1,910,245.30 in 2015 & \$1,446,820.43 in 2014)	39,861,545.26	34,652,956.28
Interest and Dividend Receivables	342,636.53	319,282.05
Contributions (allow. \$34,428.13 in 2015 & \$5,524.10 in 2014)	1,014,927.10	65,196.83
Other (allow. \$479,169.91 in 2015 & \$487,753.85 in 2014)	10,280,424.86	5,568,476.48
Due From System Administration	6,208,509.11	12,048,836.86
Due From Other Institutions	172,491.53	8,534.58
Due From Other Agencies	3,521,431.92	2,339,027.14
Inventories	149,574.53	149,574.53
Loans & Contracts (allow. \$2,534,570.59 in 2015 & \$2,189,159.19 in 2014)	11,989,233.49	8,704,950.08
Other Current Assets	3,049,771.14	3,498,445.02
<b>Total Current Assets</b>	<b>284,887,763.27</b>	<b>186,713,526.39</b>
<b>Noncurrent Assets:</b>		
Restricted Investments	17,883,739.66	23,659,816.31
Loans & Contracts (allow. \$541,364.59 in 2015 & \$672,654.67 in 2014)	2,604,675.79	2,293,407.54
Funds Held by System Administration (Restricted)	126,229,882.24	120,004,570.17
Contributions Rec. (allow. \$46,211.90 in 2015 & \$212,036.97 in 2014)	1,494,184.69	6,855,862.22
Unrestricted Investments	171,045,281.64	232,426,803.57
Gross Capital/Intangible Assets	1,074,638,058.60	1,053,288,482.65
Accumulated Depreciation/Amortization	(456,216,298.90)	(413,557,961.53)
<b>Total Noncurrent Assets</b>	<b>937,679,523.72</b>	<b>1,024,970,980.93</b>
<b>Total Assets</b>	<b>1,222,567,286.99</b>	<b>1,211,684,507.32</b>
<b>Total Assets and Deferred Outflows</b>	<b>1,222,567,286.99</b>	<b>1,211,684,507.32</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	15,547,666.96	20,548,469.45
Salaries Payable	17,042,465.69	18,234,930.06
Due To System Administration	3,079,904.78	2,987,844.74
Due To Other Institutions	52,613.51	38,793.17
Due To Other State Agencies	295,250.63	240,902.98
Statewide Interfund Payable	1,093,353.33	1,077,910.31
Unearned Revenue	134,601,351.89	114,763,857.63
Employees' Compensable Leave - Current Portion	5,700,659.27	5,555,196.66
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	2,132,925.90	2,752,551.98
Other Current Liabilities	363,235.92	261,953.15
<b>Total Current Liabilities</b>	<b>179,909,427.88</b>	<b>166,462,410.13</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	4,325,765.45	3,912,311.03
Assets Held for Others	3,426,075.99	3,138,657.70
Liability to Beneficiaries	32,004.32	37,776.18
Notes, Loans, and Leases Payable		
Statewide Interfund Payable	5,036,413.17	6,268,585.95
Other Noncurrent Liabilities	558,210.75	587,396.75
<b>Total Noncurrent Liabilities</b>	<b>13,378,469.68</b>	<b>13,944,727.61</b>
<b>Total Liabilities</b>	<b>193,287,897.56</b>	<b>180,407,137.74</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>193,287,897.56</b>	<b>180,407,137.74</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	618,421,759.70	639,730,521.12
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	78,639,094.18	69,321,054.60
Expendable		
Capital Projects	8,906,029.52	14,957,446.56
Funds Functioning as Endowment (Restricted)	4,135,308.95	4,582,498.08
Other Expendable	63,151,241.15	68,448,827.25
Unrestricted	256,025,955.93	234,237,021.97
<b>Total Net Position</b>	<b>\$ 1,029,279,389.43</b>	<b>1,031,277,369.58</b>

The University of Texas at Arlington  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2015

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 331,888,964.65	310,167,648.29
Discounts and Allowances	(92,396,058.25)	(88,120,495.66)
Federal Sponsored Programs	32,948,299.47	32,220,800.46
Federal Sponsored Programs Pass-Through from State Agencies	7,144,847.27	4,735,158.47
State Sponsored Programs Pass-Through from State Agencies	19,724,168.21	20,933,450.86
Local Sponsored Programs	939,371.45	1,434,770.75
Private Sponsored Programs	4,874,172.43	6,679,228.81
Sales and Services of Educational Activities	25,772,856.12	24,915,691.90
Auxiliary Enterprises	37,949,340.84	35,716,608.87
Other Operating Revenues	9,727,172.23	7,899,483.67
Total Operating Revenues	<u>378,573,134.42</u>	<u>356,582,346.42</u>
Operating Expenses:		
Instruction	159,741,044.47	151,693,174.21
Research	62,075,005.07	58,492,564.31
Public Service	12,952,917.22	13,420,086.80
Academic Support	37,645,675.61	34,724,969.30
Student Services	69,684,272.57	64,785,271.82
Institutional Support	34,451,031.52	36,305,730.91
Operations and Maintenance of Plant	32,553,964.59	33,577,368.58
Scholarships and Fellowships	26,080,227.04	27,677,211.10
Auxiliary Enterprises	44,325,447.97	41,698,061.98
Depreciation and Amortization	45,276,952.05	44,210,266.77
Total Operating Expenses	<u>524,786,538.11</u>	<u>506,584,705.78</u>
Operating Income (Loss)	<u>(146,213,403.69)</u>	<u>(150,002,359.36)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	118,486,562.11	115,811,344.55
Federal Nonexchange Sponsored Programs	51,050,809.29	44,740,941.79
State Nonexchange Pass-Through	325,000.13	217,500.00
Gift Contributions for Operations	6,051,624.65	9,274,436.66
Investment Income	13,644,439.51	14,260,386.36
Net Increase (Decrease) in Fair Value of Investments	(22,057,203.57)	25,571,928.99
Interest Expense on Capital Asset Financings		(159,499.83)
Gain (Loss) on Sale of Capital Assets	(139,845.24)	(406,913.30)
Other Nonoperating Revenues		16,147.97
Other Nonoperating (Expenses)	(70,118.82)	(172,726.09)
Net Nonoperating Revenues (Expenses)	<u>167,291,268.06</u>	<u>209,153,547.10</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	21,077,864.37	59,151,187.74
Gifts and Sponsored Programs for Capital Acquisitions	959,067.61	576,527.16
Additions to Permanent Endowments / Annuities	3,779,780.70	3,757,030.13
Reclass from/(to) Other Institutions	(4,401,352.71)	(6,296,066.80)
Transfers Between Institutions & System, Debt Service - Mandatory	(29,339,743.73)	(29,424,799.41)
Transfers Between Institutions & System Admin. - Non mandatory	9,680,028.36	9,391,517.67
Transfers From Other State Agencies	448,577.79	
Transfers to Other State Agencies	(4,188,985.00)	(3,897,795.00)
Legislative Appropriations Lapsed	(13,217.54)	
Change in Net Position	<u>(1,997,980.15)</u>	<u>33,257,601.49</u>
Beginning Net Position	<u>1,031,277,369.58</u>	<u>998,019,768.09</u>
Ending Net Position	<u>\$ 1,029,279,389.43</u>	<u>1,031,277,369.58</u>

The University of Texas at Arlington  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2015

	Current Year Totals	Prior Year Totals
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	253,752,796.02	238,935,478.67
Proceeds from Sponsored Programs	66,477,702.53	60,599,517.56
Proceeds from Auxiliaries	38,053,607.97	35,548,578.64
Proceeds from Other Revenues	37,499,745.13	32,059,583.24
Payments to Suppliers	(182,994,747.95)	(169,491,515.31)
Payments to Employees	(302,075,014.09)	(287,232,073.64)
Payments for Loans Provided	(7,296,632.77)	(15,521,919.96)
Proceeds from Loan Programs	3,437,429.61	12,624,478.44
Net Cash Provided (Used) by Operating Activities	<u>(93,145,113.55)</u>	<u>(92,477,872.36)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	114,223,931.86	106,832,686.63
Proceeds from Operating Gifts	10,351,097.13	9,059,812.31
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	3,779,780.70	3,757,030.13
Proceeds from Other Nonoperating Revenues	-	16,147.97
Receipts for Transfers from System or Other Agencies	627,930.02	380,781.48
Payments for Transfers to System or Other Agencies	(6,961,716.76)	(7,637,670.99)
Payments for Other Uses	-	(14,929.00)
Proceeds from Nonexchange Sponsored Programs	51,375,809.42	44,958,441.79
Net Cash Provided by Noncapital Financing Activities	<u>173,396,832.37</u>	<u>157,352,300.32</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	12,442,452.03	5,432,974.08
Proceeds from Capital Appropriations, Grants, and Gifts	1,046,111.39	984,150.00
Payments for Additions to Capital Assets	(24,612,529.64)	(20,654,352.31)
Mandatory Transfers to System for Capital Related Debt	(29,339,743.73)	(29,424,799.41)
Payments of Interest on Capital Related Debt	-	(159,499.83)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(40,463,709.95)</u>	<u>(43,821,527.47)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	38,875,082.94	-
Proceeds from Interest and Investment Income	1,135,214.19	1,231,436.94
Proceeds from Interest and Investment Income Invested by System	12,446,265.61	14,658,078.47
Payments to Acquire Investments Invested by System	-	(31,364,230.79)
Net Cash Provided (Used) by Investing Activities	<u>52,456,562.74</u>	<u>(15,474,715.38)</u>
Net Increase (Decrease) in Cash	92,244,571.61	5,578,185.11
Cash and Cash Equivalents (Beginning of the Year)	68,811,349.74	63,233,164.63
Cash and Cash Equivalents (End of the Year)	<u>\$ 161,055,921.35</u>	<u>\$ 68,811,349.74</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(146,213,403.69)	(150,002,359.36)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	45,276,952.05	44,210,266.77
Bad Debt Expense	263,651.50	618,271.81
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	(3,711,886.03)	177,103.88
Inventories	-	(11,105.60)
Loans and Contracts	(3,859,203.16)	(2,897,441.52)
Other Current and Noncurrent Assets	448,673.88	(3,023,854.08)
Accounts Payable	(6,230,198.90)	6,077,193.08
Due to System	92,060.04	(196,068.84)
Unearned Revenue	19,837,494.26	9,014,383.61
Assets Held for Others	319,732.70	2,656,380.12
Employees' Compensable Leave	558,917.03	935,677.54
Other Current and Noncurrent Liabilities	72,096.77	(36,319.77)
Total Adjustments	<u>53,068,290.14</u>	<u>57,524,487.00</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (93,145,113.55)</u>	<u>\$ (92,477,872.36)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	(22,057,203.57)	25,571,928.99
Donated Capital Assets	25,431.00	472,768.00
Miscellaneous Noncash Transactions	(155,243.96)	(558,061.47)