

The University of Texas at Arlington  
 Exhibit A Statement of Net Position  
 As of August 31, 2016

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 150,979,717.37	181,611,728.15
Restricted Cash & Cash Equivalents	(13,279,183.51)	(20,555,806.80)
Balance in State Appropriations	19,575,797.38	18,547,132.26
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2016 & \$0.00 in 2015)	13,528,201.53	24,790,592.83
Other Intergov. (allow. \$867,732.97 in 2016 & \$0.00 in 2015)	3,306,765.82	3,903,571.36
Student (allow. \$2,175,999.41 in 2016 & \$1,910,245.30 in 2015)	45,682,633.55	39,861,545.26
Interest and Dividend Receivables	187.91	342,636.53
Contributions (allow. \$9,033.73 in 2016 & \$34,428.13 in 2015)	292,090.63	1,014,927.10
Other (allow. \$33,845.25 in 2016 & \$479,169.91 in 2015)	8,078,825.60	10,280,424.86
Due From System Administration	62,950,695.62	6,208,509.11
Due From Other Institutions	261,580.26	172,491.53
Due From Other Agencies	3,806,603.28	3,521,431.92
Inventories	144,841.79	149,574.53
Loans & Contracts (allow. \$2,662,471.32 in 2016 & \$2,534,570.59 in 2015)	14,248,535.21	11,989,233.49
Other Current Assets	3,161,270.86	3,049,771.14
<b>Total Current Assets</b>	<b>312,738,563.30</b>	<b>284,887,763.27</b>
<b>Noncurrent Assets:</b>		
Restricted Investments	26,262,549.68	17,883,739.66
Loans & Contracts (allow. \$413,463.86 in 2016 & \$541,364.59 in 2015)	1,735,029.55	2,604,675.79
Funds Held by System Administration (Restricted)	129,144,953.92	126,229,882.24
Contributions Rec. (allow. \$53,634.74 in 2016 & \$46,211.90 in 2015)	1,734,189.98	1,494,184.69
Unrestricted Investments	272,918,548.82	171,045,281.64
Gross Capital/Intangible Assets	1,104,089,302.54	1,074,638,058.60
Accumulated Depreciation/Amortization	(497,448,617.49)	(456,216,298.90)
<b>Total Noncurrent Assets</b>	<b>1,038,435,957.00</b>	<b>937,679,523.72</b>
<b>Total Assets</b>	<b>1,351,174,520.30</b>	<b>1,222,567,286.99</b>
<b>Total Assets and Deferred Outflows</b>	<b>1,351,174,520.30</b>	<b>1,222,567,286.99</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	18,873,172.90	15,547,666.96
Salaries Payable	18,508,334.13	17,042,465.69
Due To System Administration	3,388,583.03	3,079,904.78
Due To Other Institutions	85,112.00	52,613.51
Due To Other State Agencies	359,717.67	295,250.63
Statewide Interfund Payable	1,100,092.38	1,093,353.33
Unearned Revenue	141,347,612.82	134,601,351.89
Employees' Compensable Leave - Current Portion	5,256,347.68	5,700,659.27
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	1,142,624.27	2,132,925.90
Other Current Liabilities	336,601.00	363,235.92
<b>Total Current Liabilities</b>	<b>190,398,197.88</b>	<b>179,909,427.88</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	6,263,090.10	4,325,765.45
Assets Held for Others	3,722,956.62	3,426,075.99
Liability to Beneficiaries	31,179.85	32,004.32
Notes, Loans, and Leases Payable		
Statewide Interfund Payable	3,812,944.36	5,036,413.17
Other Noncurrent Liabilities	558,210.75	558,210.75
<b>Total Noncurrent Liabilities</b>	<b>14,388,381.68</b>	<b>13,378,469.68</b>
<b>Total Liabilities</b>	<b>204,786,579.56</b>	<b>193,287,897.56</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>204,786,579.56</b>	<b>193,287,897.56</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	606,640,685.05	618,421,759.70
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	83,441,117.08	78,639,094.18
Expendable		
Capital Projects	59,543,578.69	8,906,029.52
Funds Functioning as Endowment (Restricted)	4,088,051.78	4,135,308.95
Other Expendable	62,546,376.10	63,151,241.15
Unrestricted	330,128,132.04	256,025,955.93
<b>Total Net Position</b>	<b>\$ 1,146,387,940.74</b>	<b>1,029,279,389.43</b>

The University of Texas at Arlington  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2016

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 372,213,195.71	331,888,964.65
Discounts and Allowances	(92,451,325.92)	(92,396,058.25)
Federal Sponsored Programs	34,971,526.25	32,948,299.47
Federal Sponsored Programs Pass-Through from State Agencies	8,121,710.84	7,144,847.27
State Sponsored Programs Pass-Through from State Agencies	20,446,834.60	19,724,168.21
Local Sponsored Programs	1,001,862.56	939,371.45
Private Sponsored Programs	5,491,899.10	4,874,172.43
Sales and Services of Educational Activities	25,414,826.81	25,772,856.12
Auxiliary Enterprises	42,821,107.37	37,949,340.84
Other Operating Revenues	11,730,566.64	9,727,172.23
<b>Total Operating Revenues</b>	<b>429,762,203.96</b>	<b>378,573,134.42</b>
Operating Expenses:		
Instruction	177,314,720.07	159,741,044.47
Research	72,840,112.90	62,075,005.07
Public Service	7,638,761.50	12,952,917.22
Academic Support	38,724,509.51	37,645,675.61
Student Services	71,463,689.42	69,684,272.57
Institutional Support	40,895,082.30	34,451,031.52
Operations and Maintenance of Plant	32,270,089.26	32,553,964.59
Scholarships and Fellowships	27,007,642.58	26,080,227.04
Auxiliary Enterprises	47,809,651.57	44,325,447.97
Depreciation and Amortization	49,265,832.46	45,276,952.05
<b>Total Operating Expenses</b>	<b>565,230,091.57</b>	<b>524,786,538.11</b>
Operating Income (Loss)	(135,467,887.61)	(146,213,403.69)
Nonoperating Revenues (Expenses):		
State Appropriations	128,041,603.81	118,486,562.11
Federal Nonexchange Sponsored Programs	51,738,284.05	51,050,809.29
State Nonexchange Pass-Through	7,159,022.11	325,000.13
Gift Contributions for Operations	4,207,624.20	6,051,624.65
Investment Income	14,138,423.92	13,644,439.51
Net Increase (Decrease) in Fair Value of Investments	2,001,892.30	(22,057,203.57)
Gain (Loss) on Sale of Capital Assets	(755,240.24)	(139,845.24)
Other Nonoperating Revenues	265,000.00	
Other Nonoperating (Expenses)	(925,056.38)	(70,118.82)
<b>Net Nonoperating Revenues (Expenses)</b>	<b>205,871,553.77</b>	<b>167,291,268.06</b>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	70,403,666.16	21,077,864.37
Gifts and Sponsored Programs for Capital Acquisitions	2,458,976.93	959,067.61
Additions to Permanent Endowments / Annuities	2,586,124.42	3,779,780.70
Reclass from/(to) Other Institutions	(71,280,966.56)	(4,401,352.71)
Transfers Between Institutions & System, Debt Service - Mandatory	(28,976,259.60)	(29,339,743.73)
Transfers Between Institutions & System Admin. - Non mandatory	140,688,483.84	9,680,028.36
Transfers From Other State Agencies	905,339.00	448,577.79
Transfers to Other State Agencies	317,941.00	4,188,985.00
Legislative Appropriations Lapsed	(46,081.88)	(13,217.54)
<b>Change in Net Position</b>	<b>116,421,341.31</b>	<b>(1,997,980.15)</b>
Beginning Net Position	1,029,279,389.43	1,031,277,369.58
Restatements	687,210.00	
<b>Beginning Net Position (As Restated)</b>	<b>1,029,966,599.43</b>	<b>1,031,277,369.58</b>
<b>Ending Net Position</b>	<b>\$ 1,146,387,940.74</b>	<b>1,029,279,389.43</b>

The University of Texas at Arlington  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2016

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	279,545,205.49	253,752,796.02
Proceeds from Sponsored Programs	85,882,470.58	66,477,702.53
Proceeds from Auxiliaries	42,372,416.47	38,053,607.97
Proceeds from Other Revenues	36,845,003.54	37,499,745.13
Payments to Suppliers	(190,007,896.94)	(182,994,747.95)
Payments to Employees	(322,265,544.80)	(302,075,014.09)
Payments for Loans Provided	(33,871,478.53)	(7,296,632.77)
Proceeds from Loan Programs	<u>32,282,257.21</u>	<u>3,437,429.61</u>
Net Cash Provided (Used) by Operating Activities	<u>(69,217,566.98)</u>	<u>(93,145,113.55)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	126,966,856.81	114,223,931.86
Proceeds from Operating Gifts	4,377,796.58	10,351,097.13
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	2,586,124.42	3,779,780.70
Proceeds from Other Nonoperating Revenues	(335,000.00)	-
Receipts for Transfers from System or Other Agencies	(369,045.46)	627,930.02
Payments for Transfers to System or Other Agencies	(1,534,670.76)	(6,961,716.76)
Payments for Other Uses	(119,931.76)	-
Proceeds from Nonexchange Sponsored Programs	<u>58,897,306.16</u>	<u>51,375,809.42</u>
Net Cash Provided by Noncapital Financing Activities	<u>190,469,435.99</u>	<u>173,396,832.37</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	14,651,776.65	12,442,452.03
Proceeds from Capital Appropriations, Grants, and Gifts	1,077,655.73	1,046,111.39
Payments for Additions to Capital Assets	(34,605,908.80)	(24,612,529.64)
Mandatory Transfers to System for Capital Related Debt	<u>(28,976,259.60)</u>	<u>(29,339,743.73)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(47,852,736.02)</u>	<u>(40,463,709.95)</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	1,064,475.10	1,135,214.19
Proceeds from Interest and Investment Income Invested by System	13,346,261.00	12,446,265.61
Payments to Acquire Investments Invested by System	<u>(111,165,256.58)</u>	<u>-</u>
Net Cash Provided (Used) by Investing Activities	<u>(96,754,520.48)</u>	<u>52,456,562.74</u>
Net Increase (Decrease) in Cash	(23,355,387.49)	92,244,571.61
Cash and Cash Equivalents (Beginning of the Year)	<u>161,055,921.35</u>	<u>68,811,349.74</u>
Cash and Cash Equivalents (End of the Year)	<u>\$ 137,700,533.86</u>	<u>\$ 161,055,921.35</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(135,467,887.61)	(146,213,403.69)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	49,265,832.46	45,276,952.05
Bad Debt Expense	199,565.84	263,651.50
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	7,865,447.72	(3,711,886.03)
Inventories	4,732.74	-
Loans and Contracts	(1,589,221.32)	(3,859,203.16)
Other Current and Noncurrent Assets	(111,499.72)	448,673.88
Accounts Payable	1,757,344.59	(6,230,198.90)
Due to System	308,678.25	92,060.04
Unearned Revenue	6,746,260.93	19,837,494.26
Assets Held for Others	336,801.00	319,732.70
Employees' Compensable Leave	1,493,013.06	558,917.03
Other Current and Noncurrent Liabilities	<u>(26,634.92)</u>	<u>72,096.77</u>
Total Adjustments	<u>66,250,320.63</u>	<u>53,068,290.14</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (69,217,566.98)</u>	<u>\$ (93,145,113.55)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	2,001,892.30	(22,057,203.57)
Donated Capital Assets	1,693,980.00	25,431.00
Miscellaneous Noncash Transactions	(955,824.68)	(155,243.96)