

Jan 23, 09:40
The University of Texas at Arlington
Exhibit A Statement of Net Position
As of August 31, 2018

	Current YearTotals	Prior YearTotals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	186,916,582.79	226,566,126.83
Restricted Cash & Cash Equivalents	(48,789,896.52)	(35,168,564.33)
Balance in State Appropriations	15,084,486.36	22,985,031.58
Accounts Receivable, Net:		
Federal (allow. \$2,677,808.59 in 2018 & \$0.00 in 2017)	57,720,568.69	49,399,920.88
Other Intergov. (allow. \$494,309.56 in 2018 & \$400,000.00 in 2017)	2,164,783.14	5,080,947.08
Student (allow. \$3,495,433.21 in 2018 & \$2,953,227.96 in 2017)	54,114,574.90	46,549,818.64
Interest and Dividend Receivables	190.25	190.25
Contributions (allow. \$9,039.73 in 2018 & \$12,402.67 in 2017)	442,946.31	607,730.64
Other (allow. \$71,172.73 in 2018 & \$75,795.72 in 2017)	11,639,038.90	8,666,712.30
Due From System Administration	7,157,941.29	58,969,252.08
Due From Other Institutions	81,525.30	197,702.08
Due From Other Agencies	2,761,804.49	2,649,763.27
Inventories	213,382.09	125,621.23
Loans & Contracts (allow. \$4,144,240.20 in 2018 & \$3,161,697.87 in 2017)	10,224,311.67	10,919,929.37
Other Current Assets	4,616,832.67	6,492,509.98
Total Current Assets	<u>304,349,072.33</u>	<u>404,042,691.88</u>
Noncurrent Assets:		
Restricted Investments	19,719,517.73	19,721,000.87
Loans & Contracts (allow. \$763,583.30 in 2018 & \$763,850.95 in 2017)	1,126,972.61	1,509,745.59
Funds Held by System Administration (Restricted)	159,842,497.52	145,236,563.45
Contributions Rec. (allow. \$12,483.27 in 2018 & \$23,368.10 in 2017)	611,680.00	1,145,037.11
Unrestricted Investments	386,133,540.77	297,403,269.54
Gross Capital/Intangible Assets	1,330,819,839.94	1,187,032,414.35
Accumulated Depreciation/Amortization	(582,429,374.54)	(536,552,166.05)
Total Noncurrent Assets	<u>1,315,824,674.03</u>	<u>1,115,495,864.86</u>
Total Assets	<u>1,620,173,746.36</u>	<u>1,519,538,556.74</u>
Total Assets and Deferred Outflows	<u>1,620,173,746.36</u>	<u>1,519,538,556.74</u>
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		

Accounts Payable and Accrued Liabilities	29,755,874.66	36,218,199.46
Salaries Payable	28,547,474.76	22,827,028.07
Due To System Administration	3,809,195.46	3,619,789.04
Due To Other Institutions	237,777.08	201,243.65
Due To Other State Agencies	189,476.65	225,330.88
Statewide Interfund Payable	1,216,729.76	1,216,729.76
Unearned Revenue	150,561,281.44	148,080,287.92
Employees' Compensable Leave - Current Portion	4,874,490.12	5,103,005.46
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	2,574,715.64	1,392,949.57
Other Current Liabilities	611,276.88	673,226.10
Total Current Liabilities	<u>222,378,292.45</u>	<u>219,557,789.91</u>
Noncurrent Liabilities:		
Employees' Compensable Leave	7,757,089.05	6,083,603.53
Assets Held for Others	3,745,999.45	2,988,055.63
Liability to Beneficiaries	29,191.07	30,779.75
Notes, Loans, and Leases Payable		
Statewide Interfund Payable	1,683,659.42	2,828,096.42
Other Noncurrent Liabilities	2,525,065.69	558,210.75
Total Noncurrent Liabilities	<u>15,741,004.68</u>	<u>12,488,746.08</u>
Total Liabilities	<u>238,119,297.13</u>	<u>232,046,535.99</u>
Total Deferred Inflows of Resources	<u>81,444.00</u>	<u>79,584.00</u>
Total Liabilities and Deferred Inflows	<u><u>238,200,741.13</u></u>	<u><u>232,126,119.99</u></u>
NET POSITION		
Net Investment in Capital Assets	748,390,465.40	650,480,248.30
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	96,482,445.16	90,246,266.11
Expendable		
Capital Projects	15,939,088.38	45,829,335.90
Funds Functioning as Endowment (Restricted)	4,600,743.93	4,378,438.62
Other Expendable	59,192,392.92	73,197,147.86
Unrestricted	457,367,869.44	423,280,999.96
Total Net Position	<u><u>1,381,973,005.23</u></u>	<u><u>1,287,412,436.75</u></u>

Scenario:AFR_Actual View:YTD Value:<Entity Curr Total> ICP:[ICP Top] C2:AllCustom2 C3:AllCustom3 C4:AllCustom4

The University of Texas at Arlington

Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2018

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	425,993,225.82	399,963,340.33
Discounts and Allowances	(110,330,622.58)	(96,587,794.61)
Federal Sponsored Programs	42,255,947.20	39,723,566.73
Federal Sponsored Programs Pass-Through from State Agencies	5,530,020.67	6,040,710.22
State Sponsored Programs Pass-Through from State Agencies	20,660,457.03	19,954,380.17
Local Sponsored Programs	1,807,645.53	1,919,910.65
Private Sponsored Programs	2,189,543.04	4,244,817.65
Sales and Services of Educational Activities	26,554,975.07	26,418,370.11
Auxiliary Enterprises	46,761,707.10	43,419,193.74
Other Operating Revenues	5,247,447.38	13,340,734.47
Total Operating Revenues	466,670,346.26	458,437,229.46
Operating Expenses:		
Instruction	177,945,481.38	170,742,269.66
Research	85,527,903.77	79,216,114.51
Public Service	15,711,842.15	14,598,757.80
Academic Support	47,167,762.42	42,816,011.27
Student Services	87,257,962.26	82,010,437.33
Institutional Support	45,531,152.99	44,304,737.68
Operations and Maintenance of Plant	34,241,142.14	33,302,797.05
Scholarships and Fellowships	33,816,494.86	30,620,351.67
Auxiliary Enterprises	52,835,554.58	50,613,906.59
Depreciation and Amortization	50,900,521.08	47,133,173.45
Total Operating Expenses	630,935,817.63	595,358,557.01
Operating Income (Loss)	(164,265,471.37)	(136,921,327.55)
Nonoperating Revenues (Expenses):		
State Appropriations	126,975,739.71	128,690,287.69
Federal Nonexchange Sponsored Programs	59,448,680.35	55,978,627.75
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through	2,511,500.00	3,030,758.38
Gift Contributions for Operations	4,628,256.17	4,083,427.64
Investment Income	21,311,768.39	17,760,298.63
Net Increase (Decrease) in Fair Value of Investments	2,336,421.04	27,657,734.93
Interest Expense on Capital Asset Financings	(72,292.76)	(348,519.20)
Gain (Loss) on Sale of Capital Assets	(320,436.40)	(1,296,926.68)

Other Nonoperating Revenues	489,700.63	270,380.46
Other Nonoperating (Expenses)	(3,684,829.80)	(110,503.32)
Net Nonoperating Revenues (Expenses)	213,624,507.33	235,715,566.28
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	49,359,035.96	98,794,238.73
Gifts and Sponsored Programs for Capital Acquisitions	2,725,234.63	589,162.63
Additions to Permanent Endowments	4,176,119.09	4,761,808.12
Reclass from/(to) Other Institutions	98,800,102.10	(33,596,882.18)
Transfers Between Institutions & System, Debt Service - Mandatory	(31,848,429.58)	(31,534,680.70)
Transfers Between Institutions & System Admin. - Non mandatory	(27,767,009.25)	95,898,144.53
Transfers From Other State Agencies	677,564.00	6,141,366.00
Transfers to Other State Agencies	(273,008.97)	
Legislative Appropriations Lapsed	(1,289,039.50)	46,081.88
Change in Net Position	94,560,568.48	141,099,239.01
Beginning Net Position	1,287,412,436.75	1,146,387,940.74
Restatements		(74,743.00)
Beginning Net Position (As Restated)	1,287,412,436.75	1,146,313,197.74
Ending Net Position	1,381,973,005.23	1,287,412,436.75

The University of Texas at Arlington
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2018

	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:	
Proceeds from Tuition and Fees	306,541,166.99
Proceeds from Sponsored Programs	36,904,005.30
Proceeds from Auxiliaries	43,973,664.00
Proceeds from Other Revenues	39,267,224.96
Payments to Suppliers	(209,363,641.94)
Payments to Employees	(331,775,669.46)
Payments for Loans Provided	(10,643,140.11)
Proceeds from Loan Programs	12,557,972.21
Net Cash Provided (Used) by Operating Activities	<u>(112,538,418.05)</u>
Cash Flows from Noncapital Financing Activities:	
Proceeds from State Appropriations	125,327,135.37
Proceeds from Operating Gifts	4,353,744.17
Proceeds from Private Gifts for Endowment Purposes	4,761,808.12
Proceeds from Other Nonoperating Revenues	84,548.12
Receipts for Transfers from System or Other Agencies	5,773,221.74
Payments for Transfers to System or Other Agencies	(868,210.56)
Payments for Other Uses	(72,499.16)
Proceeds from Nonexchange Sponsored Programs	59,009,386.13
Net Cash Provided by Noncapital Financing Activities	<u>198,369,133.93</u>
Cash Flows from Capital and Related Financing Activities:	

Nonmandatory Capital Related Transfers	66,782,475.38
Proceeds from Capital Appropriations, Grants, and Gifts	568,919.66
Payments for Additions to Capital Assets	(78,949,984.66)
Mandatory Transfers to System for Capital Related Debt	(31,534,680.70)
Payments of Interest on Capital Related Debt	(348,519.20)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(43,481,789.52)</u>
Cash Flows from Investing Activities	
Proceeds from Sales of Investments Invested by System	-
Proceeds from Interest and Investment Income	1,274,738.97
Proceeds from Interest and Investment Income Invested by System	16,443,894.68
Payments to Acquire Investments Invested by System	(6,370,531.37)
Net Cash Provided (Used) by Investing Activities	<u>11,348,102.28</u>
Net Increase (Decrease) in Cash	53,697,028.64
Cash and Cash Equivalents (Beginning of the Year)	137,700,533.86
Cash and Cash Equivalents (End of the Year)	<u><u>\$ 191,397,562.50</u></u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	(136,921,327.55)
Adjustments to Reconcile Operating Results to Net Cash:	
Depreciation and Amortization Expense	47,133,173.45
Bad Debt Expense	1,639,057.70
Changes in Assets and Liabilities:	
Accounts Receivable	(37,880,254.21)
Inventories	19,220.56
Loans and Contracts	1,914,832.10
Other Current and Noncurrent Assets	(3,331,239.12)
Accounts Payable	8,747,379.42
Due to System	231,206.01
Unearned Revenue	6,732,675.10
Assets Held for Others	(826,937.82)
Employees' Compensable Leave	(332,828.79)
Other Current and Noncurrent Liabilities	336,625.10
Total Adjustments	<u>24,382,909.50</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (112,538,418.05)</u></u>
Non Cash Transactions:	
Net Increase (Decrease) in Fair Value of Investments	27,657,734.93
Donated Capital Assets	23,439.30
Miscellaneous Noncash Transactions	(1,149,098.50)