

The University of Texas at Arlington
 Exhibit A Balance Sheet
 As of [Year], 2012

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets and Deferred Outflows:		
Cash & Cash Equivalents	\$ 87,191,565.58	46,739,972.90
Restricted Cash & Cash Equivalents	(30,013,193.44)	(27,424,019.52)
Balance in State Appropriations	6,715,002.90	2,174,140.02
Accounts Receivable, Net:		
Federal (allow. \$341,186.17 in 2012 & \$253,758.30 in 2011)	24,631,303.08	39,110,382.89
Other Intergov. (allow. \$0.00 in 2012 & \$0.00 in 2011)	1,933,631.04	1,606,375.50
Student (allow. \$1,815,070.57 in 2012 & \$2,608,900.00 in 2011)	23,893,217.20	20,465,584.54
Interest and Dividend Receivables	270,165.78	246,658.62
Contributions (allow. \$4,841.26 in 2012 & \$27,302.92 in 2011)	170,806.35	1,869,671.26
Other (allow. \$18,208.72 in 2012 & \$13,491.53 in 2011)	887,910.84	673,038.20
Due From System Administration	20,209,266.77	67,240,065.86
Due From Other Institutions	10,967.43	
Due From Other Agencies	356,586.93	3,637,978.30
Inventories	172,078.28	142,907.20
Loans & Contracts (allow. \$848,278.92 in 2012 & \$706,582.99 in 2011)	8,996,818.64	7,400,882.24
Other Current Assets	452,840.56	326,682.86
Total Current Assets and Deferred Outflows	<u>145,878,967.94</u>	<u>164,210,320.87</u>
Noncurrent Assets and Deferred Outflows:		
Restricted Investments	23,052,945.61	9,838,152.26
Loans & Contracts (allow. \$269,730.87 in 2012 & \$61,593.23 in 2011)	2,427,577.83	3,270,519.88
Funds Held by System Administration (Restricted)	89,401,537.39	80,619,059.23
Contributions Rec. (allow. \$127,786.88 in 2012 & \$57,645.75 in 2011)	4,003,989.05	1,863,879.72
Unrestricted Investments	196,719,151.16	195,854,843.73
Gross Capital/Intangible Assets	1,006,935,966.71	896,444,046.49
Accumulated Depreciation/Amortization	(331,113,185.83)	(296,807,520.80)
Total Noncurrent Assets and Deferred Outflows	<u>991,427,981.92</u>	<u>891,082,980.51</u>
Total Assets and Deferred Outflows	<u>\$ 1,137,306,949.86</u>	<u>1,055,293,301.38</u>
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities and Deferred Inflows:		
Accounts Payable and Accrued Liabilities	22,506,484.47	26,177,134.04
Salaries Payable	18,422,680.56	16,824,715.11
Due To System Administration	2,975,418.66	2,743,288.96
Due To Other State Agencies	109,980.69	184,415.51
Statewide Interfund Payable	1,216,729.76	
Unearned Revenue	102,717,294.92	80,626,104.48
Employees' Compensable Leave - Current Portion	5,419,889.44	5,199,692.57
Payable From Restricted Assets	768,005.35	1,087,679.87
Other Current Liabilities	381,432.62	291,866.49
Total Current Liabilities and Deferred Inflows	<u>154,517,916.47</u>	<u>133,134,897.03</u>
Noncurrent Liabilities and Deferred Inflows:		
Employees' Compensable Leave	2,601,274.59	2,289,864.32
Assets Held for Others	150,683.39	4,444,276.44
Liability to Beneficiaries	38,480.81	39,975.75
Statewide Interfund Payable	8,222,386.10	3,750,978.42
Other Noncurrent Liabilities	628,238.49	488,630.49
Total Noncurrent Liabilities and Deferred Inflows	<u>11,641,063.38</u>	<u>11,013,725.42</u>
Total Liabilities and Deferred Inflows	<u>166,158,979.85</u>	<u>144,148,622.45</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	675,822,780.88	599,636,525.69
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	54,561,679.05	45,962,473.99
Expendable		
Capital Projects	15,090,887.29	8,600,928.97
Funds Functioning as Endowment (Restricted)	4,133,657.57	3,787,997.66
Other Expendable	46,151,840.35	96,491,794.09
Unrestricted Net Assets	175,387,124.87	156,664,958.53
Total Net Assets	<u>971,147,970.01</u>	<u>911,144,678.93</u>
Total Liabilities, Deferred Inflows and Net Assets	<u>\$ 1,137,306,949.86</u>	<u>1,055,293,301.38</u>

The University of Texas at Arlington
Exhibit B Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended [Year], 2012

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 292,561,283.43	266,550,716.57
Discounts and Allowances	(84,541,066.29)	(77,580,764.90)
Federal Sponsored Programs	41,364,313.59	40,234,144.41
Federal Sponsored Programs Pass-Through from State Agencies	5,015,656.32	6,300,036.29
State Sponsored Programs Pass-Through from State Agencies	19,604,954.56	18,539,777.04
Local Sponsored Programs	1,104,456.48	1,159,000.46
Private Sponsored Programs	6,141,602.42	5,069,377.94
Sales and Services of Educational Activities	19,974,594.49	14,857,035.73
Auxiliary Enterprises	28,960,908.27	26,197,004.37
Other Operating Revenues	10,331,855.11	7,209,815.65
Total Operating Revenues	<u>340,518,558.38</u>	<u>308,536,143.56</u>
Operating Expenses:		
Instruction	142,571,522.60	145,782,720.54
Research	56,876,704.75	52,841,436.87
Public Service	11,272,712.37	9,685,193.55
Academic Support	31,788,031.21	29,470,141.13
Student Services	56,196,920.76	25,047,522.24
Institutional Support	32,673,748.06	50,044,231.86
Operations and Maintenance of Plant	33,409,522.72	35,665,061.99
Scholarships and Fellowships	24,943,440.35	28,183,670.14
Auxiliary Enterprises	36,705,322.50	37,941,135.52
Depreciation and Amortization	36,346,393.02	30,558,755.31
Total Operating Expenses	<u>462,784,318.34</u>	<u>445,219,869.15</u>
Operating Income (Loss)	<u>(122,265,759.96)</u>	<u>(136,683,725.59)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	113,391,646.52	104,048,047.42
Federal Nonexchange Sponsored Programs	42,787,444.42	43,455,597.96
Federal Nonexchange Pass-Through		1,758,872.00
State Nonexchange Pass-Through	(90,663.31)	456,981.36
Gift Contributions for Operations	3,723,750.08	3,590,143.06
Investment Income	10,060,529.60	12,847,753.88
Net Increase (Decrease) in Fair Value of Investments	(15,792,772.20)	20,109,067.69
Gain (Loss) on Sale of Capital Assets	(932,231.08)	(880,387.04)
Other Nonoperating Revenues	8,425.00	43,894.19
Other Nonoperating (Expenses)	(1,110,787.28)	(2,500.00)
Net Nonoperating Revenues (Expenses)	<u>152,045,341.75</u>	<u>185,427,470.52</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	29,779,581.79	48,743,744.93
Gifts and Sponsored Programs for Capital Acquisitions	5,414,041.70	6,223,537.96
Additions to Permanent Endowments / Annuities	4,484,159.67	3,748,731.12
Reclass from/(to) Other Institutions	57,623,399.09	74,258,899.12
Transfers Between Institutions & System, Debt Service - Mandatory	(26,256,098.29)	(24,954,998.31)
Transfers Between Institutions & System Admin. - Non mandatory	(6,927,426.88)	5,657,815.41
Transfers to Other State Agencies	(4,114,366.00)	(3,800,164.56)
Change in Net Assets	<u>60,003,291.08</u>	<u>109,877,565.67</u>
Beginning Net Assets	<u>911,144,678.93</u>	<u>801,267,113.26</u>
Ending Net Assets	<u>\$ 971,147,970.01</u>	<u>911,144,678.93</u>

The University of Texas at Arlington
EXHIBIT C - STATEMENT OF CASH FLOWS
For the Period Ended [Year], 2012

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	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	226,497,959.94	196,395,560.82
Proceeds from Sponsored Programs	90,764,611.74	56,610,598.83
Proceeds from Auxiliaries	28,810,357.99	26,212,580.37
Proceeds from Other Revenues	26,288,327.73	24,955,468.21
Payments to Suppliers	(158,430,536.40)	(136,001,504.35)
Payments to Employees	(267,320,116.40)	(269,430,410.52)
Payments for Loans Provided	(17,804,863.10)	(12,625,215.48)
Proceeds from Loan Programs	16,591,189.57	11,450,834.17
Net Cash Provided (Used) by Operating Activities	<u>(54,603,068.93)</u>	<u>(102,432,087.95)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	108,850,783.64	104,705,296.04
Proceeds from Operating Gifts	3,626,035.40	3,626,170.34
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	4,484,159.67	3,748,731.12
Proceeds from Other Nonoperating Revenues	1,106,884.95	46,394.19
Payments / Receipts for Transfers to / from System or Other Agencies	3,586,659.10	155,683.42
Payments for Other Uses	(1,110,787.28)	(2,500.00)
Proceeds from Nonexchange Sponsored Programs	42,696,781.11	45,671,451.32
Net Cash Provided by Noncapital Financing Activities	<u>163,240,516.59</u>	<u>157,951,226.43</u>
Cash Flows from Capital and Related Financing Activities:		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	96,852,561.41	50,318,895.57
Proceeds from Capital Appropriations, Grants, and Gifts	4,075,760.96	2,431,581.29
Proceeds from Sale of Capital Assets	-	267,100.00
Payments for Additions to Capital Assets	(115,644,914.38)	(97,642,072.85)
Mandatory Transfers to System for Capital Related Debt	(26,256,098.29)	(24,954,998.31)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(40,972,690.30)</u>	<u>(69,579,494.30)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	6,277,040.42
Proceeds from Interest and Investment Income	1,581,987.65	3,155,128.06
Proceeds from Interest and Investment Income Invested by System	7,270,024.89	9,728,497.22
Payments to Acquire Investments	(500,000.00)	-
Payments to Acquire Investments Invested by System	(38,154,351.14)	-
Net Cash Provided (Used) by Investing Activities	<u>(29,802,338.60)</u>	<u>19,160,665.70</u>
Net Increase (Decrease) in Cash	37,862,418.76	5,100,309.88
Cash and Cash Equivalents (Beginning of the Year)	19,315,953.38	14,215,643.50
Cash and Cash Equivalents (End of the Year)	<u>\$ 57,178,372.14</u>	<u>\$ 19,315,953.38</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(122,265,759.96)	(136,683,725.59)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	36,346,393.02	30,558,755.31
Bad Debt Expense	460,679.18	120,276.60
Changes in Assets and Liabilities:		
Accounts Receivable	13,779,742.91	(14,190,236.72)
Inventories	(29,171.08)	169,643.92
Loans and Contracts	(1,213,673.53)	(1,174,381.31)
Other Current and Noncurrent Assets	(126,157.70)	81,904.30
Accounts Payable	(390,467.32)	8,080,554.81
Due to System	232,129.70	279,115.89
Unearned Revenue	22,091,190.44	7,430,065.72
Assets Held for Others	(4,248,755.86)	2,904,583.20
Employees' Compensable Leave	531,607.14	50,742.82
Other Current and Noncurrent Liabilities	229,174.13	(59,386.90)
Total Adjustments	<u>67,662,691.03</u>	<u>34,251,637.64</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (54,603,068.93)</u>	<u>\$ (102,432,087.95)</u>
Non Cash Transactions		
Net Increase (Decrease) in Fair Value of Investments	(15,792,772.20)	20,109,067.69
Donated Capital Assets	994,751.00	431,933.00
Miscellaneous Noncash Transactions	(2,030,691.03)	(886,836.60)