

The University of Texas at Arlington  
 Exhibit A Statement of Net Position  
 As of August 31, 2013

	Current Year Totals	Restated Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 85,566,904.02	87,191,565.58
Restricted Cash & Cash Equivalents	(22,333,739.39)	(30,013,193.44)
Balance in State Appropriations	5,319,061.63	6,715,002.90
Accounts Receivable, Net:		
Federal (allow. \$467,731.01 in 2013 & \$341,186.17 in 2012)	33,218,868.55	24,631,303.08
Other Intergov. (allow. \$0.00 in 2013 & \$0.00 in 2012)	816,884.91	1,933,631.04
Student (allow. \$2,021,475.12 in 2013 & \$1,815,070.57 in 2012)	41,867,509.39	23,893,217.20
Interest and Dividend Receivables	294,341.42	270,165.78
Contributions (allow. \$29,472.16 in 2013 & \$4,841.26 in 2012)	839,518.80	170,806.35
Other (allow. \$16,944.58 in 2013 & \$18,208.72 in 2012)	805,214.44	887,910.84
Due From System Administration	13,660,934.23	20,209,266.77
Due From Other Institutions		10,967.43
Due From Other Agencies	2,286,798.32	356,586.93
Inventories	138,468.93	172,078.28
Loans & Contracts (allow. \$1,622,750.20 in 2013 & \$848,278.92 in 2012)	6,475,787.20	8,996,818.64
Other Current Assets	474,590.94	452,840.56
<b>Total Current Assets</b>	<b>169,431,143.39</b>	<b>145,878,967.94</b>
<b>Noncurrent Assets:</b>		
Restricted Investments	12,796,165.91	23,052,945.61
Loans & Contracts (allow. \$652,595.06 in 2013 & \$269,730.87 in 2012)	2,243,400.71	2,427,577.83
Funds Held by System Administration (Restricted)	101,895,401.81	89,401,537.39
Contributions Rec. (allow. \$208,679.59 in 2013 & \$127,786.88 in 2012)	6,747,306.74	4,003,989.05
Unrestricted Investments	204,463,462.55	196,719,151.16
Gross Capital/Intangible Assets	1,034,515,082.66	1,006,935,966.71
Accumulated Depreciation/Amortization	(369,979,872.54)	(331,113,185.83)
<b>Total Noncurrent Assets</b>	<b>992,680,947.84</b>	<b>991,427,981.92</b>
<b>Total Assets</b>	<b>1,162,112,091.23</b>	<b>1,137,306,949.86</b>
<b>Total Assets and Deferred Outflows</b>	<b>1,162,112,091.23</b>	<b>1,137,306,949.86</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	16,812,681.83	22,506,484.47
Salaries Payable	19,175,585.38	18,422,680.56
Due To System Administration	3,183,913.58	2,975,418.66
Due To Other Institutions	62,279.81	
Due To Other State Agencies	207,379.25	109,980.69
Statewide Interfund Payable	1,216,729.76	1,216,729.76
Unearned Revenue	105,749,474.02	102,717,294.92
Employees' Compensable Leave - Current Portion	5,559,791.56	5,419,889.44
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	644,009.36	768,005.35
Other Current Liabilities	294,064.18	381,432.62
<b>Total Current Liabilities</b>	<b>152,905,908.73</b>	<b>154,517,916.47</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	2,972,038.59	2,601,274.59
Assets Held for Others	399,073.52	150,683.39
Liability to Beneficiaries	36,698.38	38,480.81
Notes, Loans, and Leases Payable		
Statewide Interfund Payable	7,186,998.43	8,222,386.10
Other Noncurrent Liabilities	591,605.49	628,238.49
<b>Total Noncurrent Liabilities</b>	<b>11,186,414.41</b>	<b>11,641,063.38</b>
<b>Total Liabilities</b>	<b>164,092,323.14</b>	<b>166,158,979.85</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>164,092,323.14</b>	<b>166,158,979.85</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	664,535,210.12	675,822,780.88
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	60,651,322.98	54,561,679.05
Expendable		
Capital Projects	16,838,036.76	15,090,887.29
Funds Functioning as Endowment (Restricted)	5,157,315.94	4,133,657.57
Other Expendable	55,681,621.73	46,151,840.35
Unrestricted	195,156,260.56	175,387,124.87
<b>Total Net Position</b>	<b>\$ 998,019,768.09</b>	<b>971,147,970.01</b>

The University of Texas at Arlington  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2013

	Current Year Totals	Restated Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 297,382,496.24	292,561,283.43
Discounts and Allowances	(104,167,432.16)	(84,541,066.29)
Federal Sponsored Programs	40,821,278.93	41,364,313.59
Federal Sponsored Programs Pass-Through from State Agencies	8,351,897.00	5,015,656.32
State Sponsored Programs Pass-Through from State Agencies	21,410,383.21	19,604,954.56
Local Sponsored Programs	827,611.85	1,104,456.48
Private Sponsored Programs	3,467,427.11	6,141,602.42
Sales and Services of Educational Activities	18,304,560.98	19,974,594.49
Auxiliary Enterprises	35,140,985.43	28,960,908.27
Other Operating Revenues	7,033,748.88	10,331,855.11
Total Operating Revenues	<u>328,572,957.47</u>	<u>340,518,558.38</u>
Operating Expenses:		
Instruction	148,947,314.52	142,571,522.60
Research	59,686,933.68	56,876,704.75
Public Service	13,475,703.07	11,272,712.37
Academic Support	32,139,431.76	31,788,031.21
Student Services	56,778,215.00	56,196,920.76
Institutional Support	36,285,652.38	32,673,748.06
Operations and Maintenance of Plant	32,680,742.73	33,409,522.72
Scholarships and Fellowships	27,728,419.88	24,943,440.35
Auxiliary Enterprises	43,225,938.46	36,705,322.50
Depreciation and Amortization	41,253,309.61	36,346,393.02
Total Operating Expenses	<u>492,201,661.09</u>	<u>462,784,318.34</u>
Operating Income (Loss)	<u>(163,628,703.62)</u>	<u>(122,265,759.96)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	110,541,444.33	113,391,646.52
Federal Nonexchange Sponsored Programs	64,665,505.06	42,787,444.42
State Nonexchange Pass-Through	1,214,817.13	(90,663.31)
Gift Contributions for Operations	11,775,102.94	3,723,750.08
Investment Income	12,493,027.35	10,060,529.60
Net Increase (Decrease) in Fair Value of Investments	9,875,150.79	(15,792,772.20)
Interest Expense on Capital Asset Financings	(181,342.09)	
Gain (Loss) on Sale of Capital Assets	(904,312.61)	(932,231.08)
Other Nonoperating Revenues		8,425.00
Other Nonoperating (Expenses)	(3,544.53)	(1,110,787.28)
Net Nonoperating Revenues (Expenses)	<u>209,475,848.37</u>	<u>152,045,341.75</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	45,847,144.75	29,779,581.79
Gifts and Sponsored Programs for Capital Acquisitions	4,273,818.00	5,414,041.70
Additions to Permanent Endowments / Annuities	3,900,444.18	4,484,159.67
Reclass from/(to) Other Institutions	(3,012,504.51)	57,623,399.09
Transfers Between Institutions & System, Debt Service - Mandatory	(29,800,584.40)	(26,256,098.29)
Transfers Between Institutions & System Admin. - Non mandatory	9,817,026.61	(6,927,426.88)
Transfers From Other State Agencies	157,427.45	
Transfers to Other State Agencies	(4,310,974.00)	(4,114,366.00)
Change in Net Position	<u>26,871,798.08</u>	<u>60,003,291.08</u>
Beginning Net Position	<u>971,147,970.01</u>	<u>911,144,678.93</u>
Ending Net Position	<u>\$ 998,019,768.09</u>	<u>971,147,970.01</u>

The University of Texas at Arlington  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2013

	Current Year Totals	Prior Year Totals
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	178,608,337.77	226,497,959.94
Proceeds from Sponsored Programs	65,312,826.39	90,764,611.74
Proceeds from Auxiliaries	35,137,227.73	28,810,357.99
Proceeds from Other Revenues	25,559,295.98	26,288,327.73
Payments to Suppliers	(172,480,811.39)	(158,430,536.40)
Payments to Employees	(276,252,459.45)	(267,320,116.40)
Payments for Loans Provided	(9,228,791.56)	(17,804,863.10)
Proceeds from Loan Programs	10,689,125.09	16,591,189.57
Net Cash Provided (Used) by Operating Activities	<u>(142,655,249.44)</u>	<u>(54,603,068.93)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	111,937,385.60	108,850,783.64
Proceeds from Operating Gifts	7,480,119.88	3,626,035.40
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	3,900,444.18	4,484,159.67
Proceeds from Other Nonoperating Revenues	-	1,106,884.95
Receipts for Transfers from System or Other Agencies	10,344.57	3,586,659.10
Payments for Transfers to System or Other Agencies	(5,712,732.22)	-
Payments for Other Uses	-	(1,110,787.28)
Proceeds from Nonexchange Sponsored Programs	65,880,322.19	42,696,781.11
Net Cash Provided by Noncapital Financing Activities	<u>183,495,884.20</u>	<u>163,240,516.59</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	14,121,087.87	96,852,561.41
Proceeds from Capital Appropriations, Grants, and Gifts	3,943,950.07	4,075,760.96
Payments for Additions to Capital Assets	(34,702,461.84)	(115,644,914.38)
Mandatory Transfers to System for Capital Related Debt	(29,800,584.40)	(26,256,098.29)
Payments of Interest on Capital Related Debt	(181,342.09)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(46,619,350.39)</u>	<u>(40,972,690.30)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	1,178,861.92	1,581,987.65
Proceeds from Interest and Investment Income Invested by System	10,760,891.52	7,270,024.89
Payments to Acquire Investments	-	(500,000.00)
Payments to Acquire Investments Invested by System	(106,245.32)	(38,154,351.14)
Net Cash Provided (Used) by Investing Activities	<u>11,833,508.12</u>	<u>(29,802,338.60)</u>
Net Increase (Decrease) in Cash	6,054,792.49	37,862,418.76
Cash and Cash Equivalents (Beginning of the Year)	57,178,372.14	19,315,953.38
Cash and Cash Equivalents (End of the Year)	<u>\$ 63,233,164.63</u>	<u>\$ 57,178,372.14</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(163,628,703.62)	(122,265,759.96)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	41,253,309.61	36,346,393.02
Bad Debt Expense	1,244,875.03	460,679.18
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	(27,281,659.09)	13,779,742.91
Inventories	33,609.35	(29,171.08)
Loans and Contracts	1,460,333.53	(1,213,673.53)
Other Current and Noncurrent Assets	(21,750.38)	(126,157.70)
Accounts Payable	297,443.24	(390,467.32)
Due to System	208,494.92	232,129.70
Unearned Revenue	3,032,179.10	22,091,190.44
Assets Held for Others	359,954.19	(4,248,755.86)
Employees' Compensable Leave	510,666.12	531,607.14
Other Current and Noncurrent Liabilities	(124,001.44)	229,174.13
Total Adjustments	<u>20,973,454.18</u>	<u>67,662,691.03</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (142,655,249.44)</u>	<u>\$ (54,603,068.93)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	9,875,150.79	(15,792,772.20)
Donated Capital Assets	1,212,820.85	994,751.00
Miscellaneous Noncash Transactions	(746,885.16)	(2,030,691.03)