

## UNAUDITED

The University of Texas at Arlington  
 Exhibit A Balance Sheet  
 As of August 31, 2010

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
Current Assets and Deferred Outflows:		
Cash & Cash Equivalents	\$ 31,889,485.86	25,187,878.07
Restricted Cash & Cash Equivalents	(17,673,842.36)	1,985,486.10
Balance in State Appropriations	2,831,388.64	3,313,857.19
Accounts Receivable, Net:		
Federal (allow. of \$0.00 in 2010 & \$0.00 in 2009)	26,954,152.71	6,654,186.42
Other Intergov. (allow. of \$0.00 in 2010 & \$0.00 in 2009)	2,641,146.47	3,166,551.20
Student (allow. of \$1,001,614.86 in 2010 & \$970,548.49 in 2009)	20,047,150.41	23,846,008.11
Interest and Dividend Receivables	308,900.95	269,865.65
Contributions (allow. of \$4,449.00 in 2010 & \$2,172.72 in 2009)	143,850.77	63,474.87
Other (allow. of \$8,712.10 in 2010 & \$19,039.33 in 2009)	1,351,440.20	944,068.93
Due From System Administration	37,815,501.61	75,332,091.29
Due From Other Agencies	309,232.92	4,152.25
Inventories	312,551.12	454,762.99
Loans & Contracts (allow. of \$134,006.07 in 2010 & \$180,848.55 in 2009)	6,030,893.26	2,968,041.92
Other Current Assets	408,587.16	494,374.37
Total Current Assets and Deferred Outflows	<u>113,370,439.72</u>	<u>144,684,799.36</u>
Noncurrent Assets and Deferred Outflows:		
Restricted:		
Investments (Restricted)	9,374,869.55	13,419,775.77
Loans & Contracts (allow. of \$79,689.67 in 2010 & \$49,853.42 in 2009)	3,586,404.15	3,545,392.97
Funds Held by System Administration	68,311,733.91	53,566,529.78
Contributions Rec. (allow. of \$8,217.64 in 2010 & \$1,522.99 in 2009)	265,703.82	99,092.24
Unrestricted Investments	194,793,424.49	186,290,946.91
Gross Capital/Intangible Assets	808,616,710.29	716,820,440.29
Accumulated Depreciation/Amortization	(271,422,439.07)	(247,647,899.12)
Total Noncurrent Assets and Deferred Outflows	<u>813,526,407.14</u>	<u>726,094,278.84</u>
Total Assets and Deferred Outflows	<u>\$ 926,896,846.86</u>	<u>870,779,078.20</u>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
Current Liabilities and Deferred Inflows:		
Accounts Payable and Accrued Liabilities	19,841,369.90	18,366,417.06
Salaries Payable	18,758,748.57	17,000,584.45
Due To System Administration	2,464,173.07	2,246,661.08
Due To Other State Agencies	11,970.67	
Deferred Revenue	73,196,038.76	69,804,882.10
Employees' Compensable Leave - Current Portion	4,980,348.10	4,476,904.17
Payable From Restricted Assets	1,500,360.05	752,565.61
Other Current Liabilities	357,053.39	224,992.03
Total Current Liabilities and Deferred Inflows	<u>121,110,062.51</u>	<u>112,873,006.50</u>
Noncurrent Liabilities and Deferred Inflows:		
Employees' Compensable Leave	2,458,465.97	2,979,091.11
Assets Held for Others	1,538,191.58	2,259,945.51
Liability to Beneficiaries Held by System	40,183.05	40,355.17
Other Noncurrent Liabilities	482,830.49	469,594.12
Total Noncurrent Liabilities and Deferred Inflows	<u>4,519,671.09</u>	<u>5,748,985.91</u>
Total Liabilities and Deferred Inflows	<u>125,629,733.60</u>	<u>118,621,992.41</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	537,194,271.22	469,172,541.17
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	40,524,689.86	34,243,595.76
Expendable		
Capital Projects	14,802,389.72	61,313,751.74
Funds Functioning as Endowment (Restricted)	2,126,496.82	1,922,903.84
Other Expendable	41,337,309.17	36,899,746.06
Unrestricted Net Assets	<u>165,281,956.47</u>	<u>148,604,547.22</u>
Total Net Assets	<u>801,267,113.26</u>	<u>752,157,085.79</u>
Total Liabilities, Deferred Inflows and Net Assets	<u>\$ 926,896,846.86</u>	<u>870,779,078.20</u>

UNAUDITED

The University of Texas at Arlington  
 Exhibit B Statement of Revenues, Expenses, and Changes in Net Assets  
 For the Year Ended August 31, 2010

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 221,027,967.36	189,162,252.45
Discounts and Allowances	(63,553,532.90)	(46,405,450.44)
Federal Sponsored Programs	40,911,762.06	32,599,706.05
Federal Sponsored Programs Pass-Through from State Agencies	2,572,840.67	2,549,390.95
State Sponsored Programs Pass-Through from State Agencies	16,920,075.71	9,932,592.02
Local Sponsored Programs	420,970.25	1,053,230.16
Private Sponsored Programs	6,991,460.14	7,952,633.16
Sales and Services of Educational Activities	17,752,036.30	16,759,826.32
Auxiliary Enterprises	25,724,980.06	25,516,129.54
Other Operating Revenues	8,725,844.82	9,806,846.34
<b>Total Operating Revenues</b>	<b>277,494,404.47</b>	<b>248,927,156.55</b>
Operating Expenses:		
Instruction	136,859,127.10	128,080,313.00
Research	48,048,840.63	43,360,030.24
Public Service	10,418,144.14	10,243,213.13
Academic Support	32,560,796.53	30,755,402.15
Student Services	26,387,842.26	25,164,415.48
Institutional Support	35,146,061.24	30,057,182.04
Operations and Maintenance of Plant	33,476,957.78	29,953,227.51
Scholarships and Fellowships	21,056,165.13	13,175,894.12
Auxiliary Enterprises	38,749,608.66	36,834,601.94
Depreciation and Amortization	27,624,366.30	20,091,861.93
<b>Total Operating Expenses</b>	<b>410,327,909.77</b>	<b>367,716,141.54</b>
<b>Operating Income (Loss)</b>	<b>(132,833,505.30)</b>	<b>(118,788,984.99)</b>
Nonoperating Revenues (Expenses):		
State Appropriations	112,133,724.18	113,733,734.77
Federal Nonexchange Sponsored Programs	34,202,990.88	21,863,610.84
Federal Nonexchange Pass-Through	5,883,503.00	
State Nonexchange Pass-Through	463,158.95	
Gift Contributions for Operations	3,174,372.74	1,979,742.10
Investment Income	11,188,577.03	8,401,501.84
Net Increase (Decrease) in Fair Value of Investments	3,869,772.12	(27,725,016.36)
Gain (Loss) on Sale of Capital Assets	202,798.06	1,127.30
Other Nonoperating Revenues		8,558.00
Other Nonoperating (Expenses)	(280,081.88)	(387,160.91)
<b>Net Nonoperating Revenues (Expenses)</b>	<b>170,838,815.08</b>	<b>117,876,097.58</b>
<b>Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers</b>	<b>38,005,309.78</b>	<b>(912,887.41)</b>
Gifts and Sponsored Programs for Capital Acquisitions	3,428,499.17	2,388,735.32
Additions to Permanent Endowments / Annuities	2,619,037.69	2,223,432.22
Reclass from/(to) Other Institutions	(109,656,436.13)	71,751,628.95
Transfers Between Institutions & System, Debt Service - Mandatory	(27,489,764.09)	(27,614,194.62)
Transfers Between Institutions & System Admin. - Non mandatory	147,119,941.99	35,661,727.44
Transfers From Other State Agencies	10,152.02	35,476.45
Transfers to Other State Agencies	(4,926,712.96)	(2,670,837.30)
Legislative Appropriations Lapsed		(2,624.92)
<b>Change in Net Assets</b>	<b>49,110,027.47</b>	<b>80,860,456.13</b>
<b>Beginning Net Assets</b>	<b>752,157,085.79</b>	<b>671,296,629.66</b>
<b>Ending Net Assets</b>	<b>\$ 801,267,113.26</b>	<b>752,157,085.79</b>

The University of Texas at Arlington  
EXHIBIT C - STATEMENT OF CASH FLOWS  
For the Year Ended August 31, 2010

	Current Year Totals	Prior Year Totals
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	166,478,122.06	138,201,913.62
Proceeds from Sponsored Programs	45,760,062.79	52,988,769.24
Proceeds from Auxiliaries	25,735,080.94	25,561,970.20
Proceeds from Other Revenues	26,082,776.24	25,759,133.43
Payments to Suppliers	(124,785,515.71)	(102,989,469.18)
Payments to Employees	(257,479,658.46)	(239,296,919.46)
Payments for Loans Provided	(10,368,784.54)	(4,852,208.08)
Proceeds from Loan Programs	7,170,045.21	3,341,461.99
Net Cash Provided (Used) by Operating Activities	<u>(121,407,871.47)</u>	<u>(101,285,348.24)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	112,616,192.73	114,369,568.14
Proceeds from Operating Gifts	3,119,030.01	1,877,242.45
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	2,619,037.69	2,223,432.22
Proceeds from Other Nonoperating Revenues	280,081.88	315,331.92
Payments / Receipts for Transfers to / from System or Other Agencies	(2,676,847.06)	(135,422.08)
Payments for Other Uses	(280,081.88)	(387,160.91)
Proceeds from Nonexchange Sponsored Programs	41,127,850.07	21,660,213.22
Net Cash Provided by Noncapital Financing Activities	<u>156,805,263.44</u>	<u>139,923,204.96</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	74,163,185.95	65,540,438.11
Proceeds from Capital Appropriations, Grants, and Gifts	1,216,356.04	1,855,270.00
Payments for Additions to Capital Assets	(92,309,453.88)	(76,027,274.80)
Mandatory Transfers to System for Capital Related Debt	(27,489,764.09)	(27,614,194.62)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(44,419,675.98)</u>	<u>(36,245,761.31)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	2,918,719.72	3,557,332.45
Proceeds from Interest and Investment Income Invested by System	8,478,846.99	4,701,952.44
Payments to Acquire Investments	-	(600,000.00)
Payments to Acquire Investments Invested by System	(15,333,003.37)	(27,768,854.22)
Net Cash Provided (Used) by Investing Activities	<u>(3,935,436.66)</u>	<u>(20,109,569.33)</u>
<b>Net Increase (Decrease) in Cash</b>	(12,957,720.67)	(17,717,473.92)
Cash and Cash Equivalents (Beginning of the Year)	27,173,364.17	44,890,838.09
<b>Cash and Cash Equivalents (End of the Year)</b>	<u>\$ 14,215,643.50</u>	<u>\$ 27,173,364.17</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(132,833,505.30)	(118,788,984.99)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	27,624,366.30	20,091,861.93
Bad Debt Expense	94,876.81	366,895.43
Changes in Assets and Liabilities:		
Accounts Receivable	(17,266,353.04)	(6,192,474.00)
Inventories	142,211.87	(59,974.57)
Loans and Contracts	(3,198,739.33)	(1,510,746.09)
Other Current and Noncurrent Assets	85,787.21	92,383.29
Accounts Payable	1,160,396.22	3,162,995.89
Due to System	217,511.99	141,036.93
Deferred Revenue	3,391,156.66	784,407.30
Assets Held for Others	(953,697.38)	(59,266.17)
Employees' Compensable Leave	(17,181.21)	662,966.22
Other Current and Noncurrent Liabilities	145,297.73	23,550.59
Total Adjustments	<u>11,425,633.83</u>	<u>17,503,636.75</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (121,407,871.47)</u>	<u>\$ (101,285,348.24)</u>
<b>Non Cash Transactions</b>		
Net Increase (Decrease) in Fair Value of Investments	3,869,772.12	(27,725,016.36)
Donated Capital Assets	2,020,498.38	484,222.06
Miscellaneous Noncash Transactions	(1,516,341.76)	(343,126.46)

The University of Texas at Arlington  
 Exhibit D Comparison of Budget to Actual Statement of Revenues, Expenses, and Changes in Net Assets  
 For the Year Ended August 31, 2010

	Operating Budget	Actual
OPERATING REVENUES:		
Net Student Tuition	\$ 158,499,186.00	157,474,434.46
Federal Sponsored Programs	52,518,493.00	43,484,602.73
State Sponsored Programs	14,940,385.00	16,920,075.71
Local and Private Sponsored Programs	14,586,526.00	7,412,430.39
Net Sales and Services of Educational Activities	12,125,456.00	17,752,036.30
Net Auxiliary Enterprises	23,478,235.00	25,724,980.06
Other Operating Revenues	6,319,679.00	8,725,844.82
Total Operating Revenues	<u>282,467,960.00</u>	<u>277,494,404.47</u>
OPERATING EXPENSES:		
Instruction	141,547,567.00	136,859,127.10
Research	49,055,397.00	48,048,840.63
Public Service	9,419,922.00	10,418,144.14
Academic Support	31,055,249.00	32,560,796.53
Student Services	25,002,356.00	26,387,842.26
Institutional Support	36,306,318.00	35,146,061.24
Operations and Maintenance of Plant	28,538,663.00	33,476,957.78
Scholarships and Fellowships	12,046,244.00	21,056,165.13
Auxiliary Enterprises	36,917,172.00	38,749,608.66
Depreciation and Amortization	28,898,955.00	27,624,366.30
Total Operating Expenses	<u>398,787,843.00</u>	<u>410,327,909.77</u>
Operating Income (Loss)	<u>(116,319,883.00)</u>	<u>(132,833,505.30)</u>
NONOPERATING REVENUES (EXPENSES):		
State Appropriations	117,095,612.00	112,133,724.18
Gift Contributions for Operations	2,242,125.00	3,174,372.74
Investment Income	11,265,947.00	11,188,577.03
Net Increase (Decrease) in Fair Value of Investments		3,869,772.12
Other Nonoperating Revenues (Expenses)		40,472,369.01
Net Nonoperating Revenues (Expenses)	<u>130,603,684.00</u>	<u>170,838,815.08</u>
TRANSFERS AND OTHERS:		
Capital Appropriations, Gifts, and Sponsored Programs	82,500.00	3,428,499.17
Additions to Permanent Endowments	1,538,145.00	2,619,037.69
Transfers for Debt Service	(27,172,145.00)	(27,489,764.09)
Transfers and Other	12,179,500.00	32,546,944.92
Total Transfers and Other	<u>(13,372,000.00)</u>	<u>11,104,717.69</u>
Change in Net Assets	<u>\$ 911,801.00</u>	<u>49,110,027.47</u>