

The University of Texas at Tyler  
Exhibit A Statement of Net Position  
As of August 31, 2022

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 56,425,380.27	56,477,425.94
Restricted Cash & Cash Equivalents	(2,552,500.90)	(19,341,755.79)
Balance in State Appropriations	1,028,877.86	1,518,126.75
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2022 & \$0.00 in 2021)	14,939,933.70	33,267,671.18
Other Intergov. (allow. \$0.00 in 2022 & \$0.00 in 2021)	2,035,819.40	1,752,822.61
Student (allow. \$1,854,412.67 in 2022 & \$1,992,748.97 in 2021)	10,255,901.35	10,866,878.91
Interest and Dividend Receivables	57,207.42	33,704.62
Contributions (allow. \$9,800.00 in 2022 & \$1,300.00 in 2021)	187,739.10	24,070.96
Other (allow. \$0.00 in 2022 & \$0.00 in 2021)	4,818,389.82	5,343,584.16
Due From System Administration	555,746.22	2,174,904.07
Due From Other Institutions	1,126,693.02	306,668.21
Due From Other Agencies	191,266.25	135,169.38
Loans & Contracts (allow. \$1,317,397.30 in 2022 & \$1,337,061.43 in 2021)	3,495,542.56	3,448,222.45
Other Current Assets	6,437,868.64	3,720,304.99
<b>Total Current Assets</b>	<b>99,003,864.71</b>	<b>99,727,798.44</b>
<b>Noncurrent Assets:</b>		
Funds Held by System Administration (Restricted)	119,719,623.49	129,200,564.78
Contributions Rec. (allow. \$8,500.00 in 2022 & \$900.00 in 2021)	160,405.54	16,770.93
Unrestricted Investments	26,419,331.57	26,814,915.17
Funds Held by System Administration (Unrestricted)	207,773.65	231,528.39
Gross Capital/Intangible Assets	423,995,948.33	422,793,631.17
Accumulated Depreciation/Amortization	(239,267,234.95)	(228,106,481.10)
<b>Total Noncurrent Assets</b>	<b>331,235,847.63</b>	<b>350,950,929.34</b>
<b>Total Assets</b>	<b>430,239,712.34</b>	<b>450,678,727.78</b>
<b>Total Assets and Deferred Outflows</b>	<b>430,239,712.34</b>	<b>450,678,727.78</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	12,408,520.64	14,865,106.74
Salaries Payable	5,448,206.75	4,968,754.24
Due To System Administration	1,355,172.69	1,327,240.36
Due To Other Institutions	1,611,366.59	995,011.02
Due To Other State Agencies	7,609.82	106,278.58
Unearned Revenue	38,458,208.82	36,865,295.82
Employees' Compensable Leave - Current Portion	1,231,388.78	1,198,409.55
Notes, Loans, and Leases Payable	403,653.27	398,637.39
Other Current Liabilities	106,050.21	112,800.21
<b>Total Current Liabilities</b>	<b>61,030,177.57</b>	<b>60,837,533.91</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	1,391,741.60	1,912,197.38
Notes, Loans, and Leases Payable	159,465.12	429,795.96
Other Noncurrent Liabilities	2,853.40	378,595.62
<b>Total Noncurrent Liabilities</b>	<b>1,554,060.12</b>	<b>2,720,588.96</b>
<b>Total Liabilities</b>	<b>62,584,237.69</b>	<b>63,558,122.87</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>62,584,237.69</b>	<b>63,558,122.87</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	184,165,594.99	193,858,716.72
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	58,658,262.42	54,968,802.74
Expendable		
Capital Projects	2,848,192.33	2,728,977.98
Funds Functioning as Endowment (Restricted)	2,616,897.53	2,914,855.14
Other Expendable	76,778,546.67	90,151,231.11
Unrestricted	42,587,980.71	42,498,021.22
<b>Total Net Position</b>	<b>\$ 367,655,474.65</b>	<b>387,120,604.91</b>

The University of Texas at Tyler  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2022

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 87,197,287.94	87,381,735.57
Discounts and Allowances	(29,900,238.27)	(30,039,819.61)
Federal Sponsored Programs	9,416,490.73	4,085,167.33
Federal Sponsored Programs Pass-Through from State Agencies	805,698.44	446,845.60
State Sponsored Programs Pass-Through from State Agencies	12,078,475.38	12,773,658.36
Private Sponsored Programs	879,002.82	697,225.77
Sales and Services of Educational Activities	8,429,695.64	11,217,293.76
Auxiliary Enterprises	12,375,685.99	10,251,224.27
Other Operating Revenues	378,590.69	626,545.85
Total Operating Revenues	<u>101,660,689.36</u>	<u>97,439,876.90</u>
Operating Expenses:		
Instruction	68,778,880.43	61,582,029.92
Research	3,440,318.29	2,088,911.68
Public Service	1,678,793.07	1,495,986.30
Hospitals / Clinics		
Academic Support	16,559,550.99	15,525,592.19
Student Services	14,206,041.60	12,905,654.47
Institutional Support	13,036,833.14	13,769,634.41
Operations and Maintenance of Plant	13,345,461.38	12,973,844.16
Scholarships and Fellowships	19,862,651.18	13,893,217.29
Auxiliary Enterprises	13,443,374.96	12,287,849.27
Depreciation and Amortization	<u>16,419,337.55</u>	<u>16,984,888.36</u>
Total Operating Expenses	<u>180,771,242.59</u>	<u>163,507,608.05</u>
Operating Income (Loss)	<u>(79,110,553.23)</u>	<u>(66,067,731.15)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	44,989,943.83	40,081,857.19
Federal Nonexchange Sponsored Programs	26,171,055.57	17,567,036.64
Federal Nonexchange Pass-Through	296,994.06	1,109,520.00
State Nonexchange Pass-Through		
Gift Contributions for Operations	2,289,919.18	1,013,197.29
Investment Income	6,786,619.11	9,320,008.44
Net Increase (Decrease) in Fair Value of Investments	(17,258,324.46)	26,043,722.81
Interest Expense on Capital Asset Financings	(1,826.40)	(2,157.85)
Gain (Loss) on Sale of Capital Assets	(105,151.77)	(46,441.54)
Other Nonoperating (Expenses)	<u>(99,000.00)</u>	
Net Nonoperating Revenues (Expenses)	<u>63,070,229.12</u>	<u>95,086,742.98</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	(16,040,324.11)	29,019,011.83
Gifts and Sponsored Programs for Capital Acquisitions	433,592.13	100,000.00
Additions to Permanent Endowments	3,866,930.44	4,073,813.71
Reclass from/(to) Other Institutions	2,699,472.63	979,091.04
Transfers Between Institutions & System, Debt Service - Mandatory	(12,898,644.20)	(12,968,413.94)
Transfers Between Institutions & System Admin. - Non mandatory	2,289,327.85	2,370,763.34
Transfers From Other State Agencies	184,515.00	193,059.00
Legislative Appropriations Lapsed		
Change in Net Position	<u>(19,465,130.26)</u>	<u>23,767,324.98</u>
Beginning Net Position	<u>387,120,604.91</u>	<u>363,353,279.93</u>
Ending Net Position	<u>\$ 367,655,474.65</u>	<u>387,120,604.91</u>

The University of Texas at Tyler  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2022

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	\$ 60,167,729.63	\$ 60,272,757.17
Proceeds from Sponsored Programs	30,825,129.28	13,350,697.21
Proceeds from Auxiliaries	14,147,513.54	10,982,690.04
Proceeds from Other Revenues	6,638,360.20	12,059,791.86
Payments to Suppliers	(66,449,444.77)	(50,440,440.82)
Payments to Employees	(100,899,442.23)	(95,614,341.41)
Payments for Loans Provided	(79,609.45)	(19,945.82)
Proceeds from Loan Programs	51,953.47	365,372.05
Net Cash Provided (Used) by Operating Activities	<u>(55,597,810.33)</u>	<u>(49,043,419.72)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	45,479,192.72	40,561,474.63
Proceeds from Operating Gifts	2,048,464.56	2,400,611.55
Proceeds from Private Gifts for Endowment Purposes	3,866,930.44	4,073,813.71
Proceeds from Other Noncapital Financing Activities	56,890,595.59	30,892,793.17
Receipts for Transfers from System or Other Agencies	280,342.87	243,331.44
Payments for Transfers to System or Other Agencies	(150,471.00)	-
Payments for Other Uses	(40,860,639.73)	(25,437,679.29)
Proceeds from Nonexchange Sponsored Programs	20,747,962.63	18,692,200.42
Net Cash Provided by Noncapital Financing Activities	<u>88,302,378.08</u>	<u>71,426,545.63</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	6,354,503.05	2,219,444.62
Proceeds from Capital Appropriations, Grants, and Gifts	367,744.00	100,000.00
Payments for Additions to Capital Assets	(8,760,647.47)	(5,114,962.49)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(431,601.48)	(389,920.28)
Mandatory Transfers to System for Capital Related Debt	(12,898,644.20)	(12,968,413.94)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(1,826.40)	(2,157.85)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(15,370,472.50)</u>	<u>(16,156,009.94)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	875,216.42	3,428,993.79
Proceeds from Interest and Investment Income Invested by System	5,885,942.38	5,888,345.32
Payments to Acquire Investments Invested by System	(7,358,044.83)	(5,885,911.22)
Net Cash Provided (Used) by Investing Activities	<u>(596,886.03)</u>	<u>3,431,427.89</u>
Net Increase (Decrease) in Cash	16,737,209.22	9,658,543.86
Cash and Cash Equivalents (Beginning of the Year)	37,135,670.15	27,477,126.29
Cash and Cash Equivalents (End of the Year)	<u>\$ 53,872,879.37</u>	<u>\$ 37,135,670.15</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(79,110,553.23)	(66,067,731.15)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	16,848,534.51	16,984,888.36
Bad Debt Expense	(19,664.13)	(352,630.81)
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	8,873,577.83	(2,587,112.50)
Loans and Contracts	(27,655.98)	345,426.23
Other Current and Noncurrent Assets	(2,717,563.65)	(373,253.50)
Accounts Payable	(195,362.24)	1,497,703.49
Due to System	27,932.33	(23,055.20)
Unearned Revenue	1,592,913.00	1,602,147.12
Employees' Compensable Leave	(487,476.55)	81,113.24
Other Current and Noncurrent Liabilities	(382,492.22)	(150,915.00)
Total Adjustments	<u>23,512,742.90</u>	<u>17,024,311.43</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (55,597,810.33)</u>	<u>\$ (49,043,419.72)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	(17,258,324.46)	26,043,722.81
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	166,286.52	50,762.19
Miscellaneous Noncash Transactions	(105,151.77)	(46,441.54)