

The University of Texas at Tyler
Exhibit A Statement of Net Position
As of August 31, 2023

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 53,127,180.91	56,425,380.27
Restricted Cash & Cash Equivalents	(14,305,374.72)	(2,552,500.90)
Balance in State Appropriations	2,221,348.15	1,028,877.86
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2023 & \$0.00 in 2022)	27,717,427.56	14,939,933.70
Other Intergov. (allow. \$0.00 in 2023 & \$0.00 in 2022)	1,326,456.03	2,035,819.40
Student (allow. \$1,910,949.34 in 2023 & \$1,854,412.67 in 2022)	9,261,693.65	10,255,901.35
Interest and dividends	29,188.68	57,207.42
Contributions (allow. \$7,700.00 in 2023 & \$9,800.00 in 2022)	146,682.31	187,739.10
Other (allow. \$0.00 in 2023 & \$0.00 in 2022)	5,789,432.10	4,818,389.82
Due From System Administration	8,027,081.92	555,746.22
Due From Other Institutions	3,919,643.47	1,126,693.02
Due From Other Agencies		191,266.25
Loans & Contracts (allow. \$1,352,739.32 in 2023 & \$1,317,397.30 in 2022)	4,088,192.01	3,495,542.56
Other Current Assets	9,111,128.91	6,437,868.64
Total Current Assets	110,460,080.98	99,003,864.71
Noncurrent Assets:		
Funds Held by System Administration (Restricted)	122,829,108.74	119,719,623.49
Contributions Rec. (allow. \$1,800.00 in 2023 & \$8,500.00 in 2022)	35,021.31	160,405.54
Unrestricted Investments	11,903,099.09	26,419,331.57
Funds Held by System Administration (Unrestricted)	206,849.89	207,773.65
Gross Capital/Intangible Assets	443,820,103.82	424,422,069.98
Accumulated Depreciation/Amortization	(254,173,564.81)	(239,405,436.56)
Total Noncurrent Assets	324,620,618.04	331,523,767.67
Total Assets	435,080,699.02	430,527,632.38
Total Assets and Deferred Outflows	435,080,699.02	430,527,632.38
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	13,604,534.21	12,408,520.64
Salaries Payable	7,382,780.64	5,448,206.75
Due To System Administration	1,464,636.34	1,355,172.69
Due To Other Institutions	2,968,864.64	1,611,366.59
Due To Other State Agencies	18,766.71	7,609.82
Unearned Revenue	39,471,206.30	38,458,208.82
Employees' Compensable Leave (Current)	1,347,505.90	1,231,388.78
Notes, Loans, and Leases Payable (Current)	510,743.81	558,329.84
Other Current Liabilities	629,794.06	106,050.21
Total Current Liabilities	67,398,832.61	61,184,854.14
Noncurrent Liabilities:		
Employees' Compensable Leave (Noncurrent)	1,376,339.44	1,391,741.60
Notes, Loans, and Leases Payable (Noncurrent)	1,166,826.95	314,440.22
Other Noncurrent Liabilities		2,853.40
Total Noncurrent Liabilities	2,543,166.39	1,709,035.22
Total Liabilities	69,941,999.00	62,893,889.36
Total Liabilities and Deferred Inflows	69,941,999.00	62,893,889.36
NET POSITION		
Net Investment in Capital Assets	187,968,968.25	184,143,863.36
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	62,204,487.37	58,658,262.42
Expendable		
Capital Projects	5,647,110.35	2,848,192.33
Funds Functioning as Endowment (Restricted)	2,606,364.01	2,616,897.53
Other Expendable	77,513,119.54	76,778,546.67
Unrestricted	29,198,650.50	42,587,980.71
Total Net Position	\$ 365,138,700.02	367,633,743.02

The University of Texas Health Science Center at Tyler
Exhibit A Statement of Net Position
As of August 31, 2023

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 22,654,087.33	16,262,236.86
Restricted Cash & Cash Equivalents	8,485,655.41	5,285,233.17
Balance in State Appropriations	13,426,068.21	17,794,056.73
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2023 & \$0.00 in 2022)	4,349,336.57	6,101,844.73
Other Intergov. (allow. \$0.00 in 2023 & \$0.00 in 2022)	2,327,279.23	3,395,200.19
Student (allow. \$0.00 in 2023 & \$0.00 in 2022)	543,294.07	138,657.71
Patient & Healthcare(allow. \$23,235,244.13 in 2023 & \$27,556,393.07 in 2022)	45,317,084.53	36,498,245.23
Contributions (allow. \$0.00 in 2023 & \$0.00 in 2022)	983,303.51	2,308,303.51
Other (allow. \$0.00 in 2023 & \$0.00 in 2022)	8,691,679.17	2,813,585.01
Lease Receivable (Current)		59,831.53
Due From Other Funds	(295,073.87)	2,294.59
Due From System Administration	72,507,584.44	5,934,137.09
Due From Other Institutions	3,454,179.28	2,305,995.99
Due From Other Agencies	1,467,033.75	1,112,472.87
Inventories	3,443,262.84	3,267,625.84
Other Current Assets	1,540,776.72	1,282,614.54
Total Current Assets	188,895,551.19	104,562,335.59
Noncurrent Assets:		
Funds Held by System Administration (Restricted)	72,676,912.44	69,457,321.31
Contributions Rec. (allow. \$0.00 in 2023 & \$0.00 in 2022)	8,276,711.02	8,276,711.02
Unrestricted Investments	1,509,136.00	2,083,044.00
Funds Held by System Administration (Unrestricted)	339,020.56	340,534.55
Lease Receivable (Noncurrent)		59,947.00
Other Noncurrent Assets	25,533,454.84	19,516,638.16
Gross Capital/Intangible Assets	432,782,020.85	410,874,894.49
Accumulated Depreciation/Amortization	(250,190,746.16)	(234,630,853.55)
Total Noncurrent Assets	290,926,509.55	275,978,236.98
Total Assets	479,822,060.74	380,540,572.57
Total Assets and Deferred Outflows	479,822,060.74	380,540,572.57
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	18,291,096.60	22,529,217.24
Salaries Payable	9,844,402.01	9,135,823.36
Due To Other Funds	(295,073.87)	2,294.59
Due To System Administration	2,414,615.54	2,189,131.87
Due To Other Institutions	4,065,019.92	1,304,845.60
Due To Other State Agencies	54,460.98	6,738,751.74
Unearned Revenue	6,726,369.14	6,105,095.81
Employees' Compensable Leave (Current)	4,572,641.72	3,811,625.80
Notes, Loans, and Leases Payable (Current)	1,154,550.37	1,154,661.21
Other Current Liabilities		96,623.86
Total Current Liabilities	46,828,082.41	53,068,071.08
Noncurrent Liabilities:		
Employees' Compensable Leave (Noncurrent)	3,084,956.36	3,170,645.95
Liability to Beneficiaries	819,209.65	823,589.73
Notes, Loans, and Leases Payable (Noncurrent)	4,369,704.56	4,410,595.91
Asset Retirement Obligation (Noncurrent)	225,000.00	225,000.00
Other Noncurrent Liabilities	425,876.92	403,468.58
Total Noncurrent Liabilities	8,924,747.49	9,033,300.17
Total Liabilities	55,752,829.90	62,101,371.25
Total Deferred Inflows of Resources	201,189.94	306,771.25
Total Liabilities and Deferred Inflows	55,954,019.84	62,408,142.50
NET POSITION		
Net Investment in Capital Assets	177,067,019.76	170,678,783.82
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	43,398,383.22	40,163,330.31
Expendable		
Capital Projects	73,786,633.98	46,983.72
Funds Functioning as Endowment (Restricted)	2,422,004.13	2,432,820.30
Other Expendable	56,511,425.58	55,674,068.59
Unrestricted	70,882,574.23	49,136,443.33
Total Net Position	\$ 423,868,040.90	318,132,430.07

Tyler Elimination
 Exhibit A Statement of Net Position
 As of August 31, 2023

	Current Year Totals	Prior Year Totals
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ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Accounts Receivable, Net:		
Due From Other Funds		909,539.49
Due From Other Institutions	(6,888,508.11)	(2,713,532.66)
Total Current Assets	<hr/>	<hr/>
	(6,888,508.11)	(1,803,993.17)
Noncurrent Assets:		
Total Assets	<hr/>	<hr/>
	(6,888,508.11)	(1,803,993.17)
Total Assets and Deferred Outflows	<hr/> <hr/>	<hr/> <hr/>
	(6,888,508.11)	(1,803,993.17)
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Due To Other Funds		909,539.49
Due To Other Institutions	(6,888,508.11)	(2,713,532.66)
Notes, Loans, and Leases Payable (Current)		
Total Current Liabilities	<hr/>	<hr/>
	(6,888,508.11)	(1,803,993.17)
Noncurrent Liabilities:		
Notes, Loans, and Leases Payable (Noncurrent)		
Total Liabilities	<hr/>	<hr/>
	(6,888,508.11)	(1,803,993.17)
Total Liabilities and Deferred Inflows	<hr/> <hr/>	<hr/> <hr/>
	(6,888,508.11)	(1,803,993.17)
NET POSITION		
Net Investment in Capital Assets		
Restricted for:		
Nonexpendable		
Expendable		

The University of Texas at Tyler
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2023

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 88,309,242.44	87,197,287.94
Discounts and Allowances	(32,990,733.91)	(29,900,238.27)
Federal Sponsored Programs	3,506,011.33	9,416,490.73
Federal Sponsored Programs Pass-Through from State Agencies	2,699,261.21	805,698.44
State Sponsored Programs Pass-Through from State Agencies	12,967,498.48	12,078,475.38
Private Sponsored Programs	921,305.32	879,002.82
Sales and Services of Educational Activities	13,731,526.99	8,429,695.64
Auxiliary Enterprises	13,262,159.93	12,375,685.99
Other Operating Revenues	973,252.36	378,590.69
Total Operating Revenues	<u>103,379,524.15</u>	<u>101,660,689.36</u>
Operating Expenses:		
Instruction	71,145,740.24	68,778,880.43
Research	3,881,427.30	3,440,318.29
Public Service	1,567,090.78	1,678,793.07
Academic Support	16,743,948.23	16,522,467.66
Student Services	14,989,359.55	14,126,041.60
Institutional Support	14,188,879.22	13,036,833.14
Operations and Maintenance of Plant	13,309,063.71	13,345,461.38
Scholarships and Fellowships	14,051,189.74	19,862,651.18
Auxiliary Enterprises	16,124,081.69	13,443,374.96
Depreciation and Amortization	17,252,863.63	16,557,539.16
Total Operating Expenses	<u>183,253,644.09</u>	<u>180,792,360.87</u>
Operating Income (Loss)	<u>(79,874,119.94)</u>	<u>(79,131,671.51)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	44,825,820.83	44,989,943.83
Federal Nonexchange Sponsored Programs	14,534,844.00	26,171,055.57
Federal Nonexchange Pass-Through	795,617.12	296,994.06
State Nonexchange Pass-Through		
Gift Contributions for Operations	1,594,868.00	2,289,919.18
Investment Income	5,621,342.74	6,786,619.11
Net Increase (Decrease) in Fair Value of Investments	758,680.09	(17,258,324.46)
Interest Expense on Capital Asset Financings	(12,525.70)	(2,439.75)
Gain (Loss) on Sale of Capital Assets	(216,841.17)	(105,151.77)
Other Nonoperating Revenues	163,747.00	
Other Nonoperating (Expenses)	(140,000.00)	(99,000.00)
Net Nonoperating Revenues (Expenses)	<u>67,925,552.91</u>	<u>63,069,615.77</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	(11,948,567.03)	(16,062,055.74)
Gifts and Sponsored Programs for Capital Acquisitions	81,201.87	433,592.13
Additions to Permanent Endowments	3,374,727.17	3,866,930.44
Reclass from/(to) Other Institutions	(35,287,838.53)	2,699,472.63
Transfers Between Institutions & System, Debt Service - Mandatory	(15,955,528.03)	(12,898,644.20)
Transfers Between Institutions & System Admin. - Non mandatory	57,012,806.55	2,289,327.85
Transfers From Other State Agencies	228,155.00	184,515.00
Legislative Appropriations Lapsed		
Change in Net Position	<u>(2,495,043.00)</u>	<u>(19,486,861.89)</u>
Beginning Net Position	<u>367,633,743.02</u>	<u>387,120,604.91</u>
Ending Net Position	<u>\$ 365,138,700.02</u>	<u>367,633,743.02</u>

The University of Texas Health Science Center at Tyler
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2023

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 752,076.03	645,311.80
Federal Sponsored Programs	11,079,512.46	13,519,672.34
Federal Sponsored Programs Pass-Through from State Agencies	4,128,840.16	5,749,019.43
State Sponsored Programs Pass-Through from State Agencies	8,795,583.18	6,545,481.50
Private Sponsored Programs	87,999,464.88	68,239,453.60
Sales and Services of Educational Activities	8,840,704.63	7,310,390.76
Sales and Services of Hospitals	574,531,265.86	535,246,547.64
Discounts and Allowances Sales and Services of Hospitals	(400,186,064.00)	(381,104,290.31)
Professional Fees (Patient Charges)	69,381,123.99	76,891,734.20
Discounts and Allowances Professional Fees (Patient Charges)	(50,937,196.04)	(57,231,246.02)
Auxiliary Enterprises	105,565.34	136,713.98
Other Operating Revenues	(498,797.63)	17,463,432.03
Total Operating Revenues	<u>313,992,078.86</u>	<u>293,412,220.95</u>
Operating Expenses:		
Instruction	101,679,338.37	80,102,465.63
Research	26,873,974.68	24,276,370.81
Public Service	139,864.07	152,557.67
Hospitals / Clinics	197,462,509.90	211,685,074.88
Academic Support	4,224,765.27	2,491,045.65
Student Services	1,632,082.30	460,027.18
Institutional Support	15,404,816.63	15,143,920.02
Operations and Maintenance of Plant	11,946,177.80	10,479,079.46
Scholarships and Fellowships	75,443.41	59,947.25
Auxiliary Enterprises	100,410.33	168,401.59
Depreciation and Amortization	17,595,431.17	18,979,981.31
Total Operating Expenses	<u>377,134,813.93</u>	<u>363,998,871.45</u>
Operating Income (Loss)	<u>(63,142,735.07)</u>	<u>(70,586,650.50)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	64,376,021.39	55,239,453.18
Federal Nonexchange Sponsored Programs		2,221,803.95
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through		
Gift Contributions for Operations	5,759,812.67	7,972,660.05
Investment Income	4,972,111.33	4,332,368.17
Net Increase (Decrease) in Fair Value of Investments	(588,333.69)	(7,654,105.72)
Interest Expense on Capital Asset Financings	(79,246.64)	(54,768.31)
Gain (Loss) on Sale of Capital Assets	22,422.99	(37,527.05)
Other Nonoperating Revenues	108,409.62	93,017.78
Other Nonoperating (Expenses)	(84,192.31)	(5,000.00)
Net Nonoperating Revenues (Expenses)	<u>74,487,005.36</u>	<u>62,107,902.05</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	11,344,270.29	(8,478,748.45)
Gifts and Sponsored Programs for Capital Acquisitions	255,004.00	(9,856.25)
Additions to Permanent Endowments	3,069,500.00	1,097,240.57
Reclass from/(to) Other Institutions	(233,884,950.74)	66,375.91
Transfers Between Institutions & System, Debt Service - Mandatory	(10,422,869.84)	(4,381,166.13)
Transfers Between Institutions & System Admin. - Non mandatory	331,072,341.12	11,081,420.37
Transfers From Other State Agencies	16,651,313.31	21,947,227.54
Transfers to Other State Agencies	(12,348,997.31)	(18,199,991.54)
Legislative Appropriations Lapsed		(1,566,843.85)
Change in Net Position	<u>105,735,610.83</u>	<u>1,555,658.17</u>
Beginning Net Position	<u>318,132,430.07</u>	<u>316,576,771.90</u>
Ending Net Position	<u>\$ 423,868,040.90</u>	<u>318,132,430.07</u>

Tyler Elimination

Exhibit B Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended August 31, 2023

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Private Sponsored Programs	(617,649.00)	(521,649.00)
Sales and Services of Educational Activities		
Other Operating Revenues	(303,162.03)	(205,717.74)
Total Operating Revenues	<u>(920,811.03)</u>	<u>(727,366.74)</u>
Operating Expenses:		
Instruction		
Research		
Public Service		
Hospitals / Clinics		
Academic Support		
Student Services		
Institutional Support	(303,162.03)	(205,717.74)
Operations and Maintenance of Plant		
Scholarships and Fellowships		
Auxiliary Enterprises	(617,649.00)	(521,649.00)
Depreciation and Amortization		
Total Operating Expenses	<u>(920,811.03)</u>	<u>(727,366.74)</u>
Nonoperating Revenues (Expenses):		
State Appropriations		
Federal Nonexchange Sponsored Programs		
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through		
Gift Contributions for Operations		
Legislative Appropriations Lapsed		

The University of Texas at Tyler
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2023

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	\$ 57,258,709.05	\$ 60,167,729.63
Proceeds from Sponsored Programs	27,275,184.97	30,825,129.28
Proceeds from Auxiliaries	13,261,798.98	14,147,513.54
Proceeds from Other Revenues	14,964,720.45	6,638,360.20
Payments to Suppliers	(58,220,076.52)	(66,332,361.44)
Payments to Employees	(108,189,848.92)	(100,899,442.23)
Payments for Loans Provided	(663,133.49)	(79,609.45)
Proceeds from Loan Programs	35,142.02	51,953.47
Net Cash Provided (Used) by Operating Activities	<u>(54,277,503.46)</u>	<u>(55,480,727.00)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	43,633,350.54	45,479,192.72
Proceeds from Operating Gifts	1,696,260.89	2,048,464.56
Proceeds from Private Gifts for Endowment Purposes	3,374,727.17	3,866,930.44
Proceeds from Other Noncapital Financing Activities	41,769,311.88	56,890,595.59
Receipts for Transfers from System or Other Agencies	3,278,733.55	280,342.87
Payments for Transfers to System or Other Agencies	(15,000.00)	(150,471.00)
Payments for Other Uses	(69,577,059.64)	(40,860,639.73)
Proceeds from Nonexchange Sponsored Programs	21,317,020.06	20,747,962.63
Net Cash Provided by Noncapital Financing Activities	<u>45,477,344.45</u>	<u>88,302,378.08</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	11,526,407.06	6,354,503.05
Proceeds from Capital Appropriations, Grants, and Gifts	146,250.00	367,744.00
Payments for Additions to Capital Assets	(19,193,615.03)	(8,760,647.47)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(579,317.66)	(548,071.46)
Mandatory Transfers to System for Capital Related Debt	(15,955,528.03)	(12,898,644.20)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(12,525.70)	(2,439.75)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(24,068,329.36)</u>	<u>(15,487,555.83)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	12,166,351.08	-
Proceeds from Interest and Investment Income	926,737.96	875,216.42
Proceeds from Interest and Investment Income Invested by System	4,724,326.15	5,885,942.38
Payments to Acquire Investments Invested by System	-	(7,358,044.83)
Net Cash Provided (Used) by Investing Activities	<u>17,817,415.19</u>	<u>(596,886.03)</u>
Net Increase (Decrease) in Cash	(15,051,073.18)	16,737,209.22
Cash and Cash Equivalents (Beginning of the Year)	53,872,879.37	37,135,670.15
Cash and Cash Equivalents (End of the Year)	<u>\$ 38,821,806.19</u>	<u>\$ 53,872,879.37</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(79,874,119.94)	(79,131,671.51)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	17,252,863.63	16,986,736.12
Bad Debt Expense	35,342.02	(19,664.13)
Changes in Assets and Liabilities:		
Accounts Receivable	8,231,765.81	8,873,577.83
Loans and Contracts	(627,991.47)	(27,655.98)
Other Current and Noncurrent Assets	(2,673,260.27)	(2,717,563.65)
Accounts Payable	1,633,830.22	(195,362.24)
Due to System	109,463.65	27,932.33
Unearned Revenue	1,012,997.48	1,592,913.00
Employees' Compensable Leave	100,714.96	(487,476.55)
Other Current and Noncurrent Liabilities	520,890.45	(382,492.22)
Total Adjustments	<u>25,596,616.48</u>	<u>23,650,944.51</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (54,277,503.46)</u>	<u>\$ (55,480,727.00)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	758,680.09	(17,258,324.46)
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	1,384,118.36	166,286.52
Miscellaneous Noncash Transactions	(216,841.17)	(105,151.77)

The University of Texas Health Science Center at Tyler
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2023

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	\$ 347,439.67	\$ 794,916.31
Proceeds from Patients and Customers	183,970,290.51	167,646,351.41
Proceeds from Sponsored Programs	111,982,775.56	95,986,164.32
Proceeds from Auxiliaries	105,565.34	136,713.98
Proceeds from Other Revenues	(2,749,229.73)	15,819,685.98
Payments to Suppliers	(122,268,014.70)	(127,190,234.18)
Payments to Employees	(239,164,727.91)	(216,596,987.08)
Net Cash Provided (Used) by Operating Activities	<u>(67,775,901.26)</u>	<u>(63,403,389.26)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	68,744,009.91	47,804,271.28
Proceeds from Operating Gifts	7,918,146.00	10,647,660.05
Proceeds from Private Gifts for Endowment Purposes	3,069,500.00	1,097,240.57
Proceeds from Other Noncapital Financing Activities	3,127,312.64	703,023.69
Receipts for Transfers from System or Other Agencies	16,390,118.50	22,754,959.80
Payments for Transfers to System or Other Agencies	(12,358,208.95)	(18,488,887.17)
Payments for Other Uses	(6,350,860.39)	1,951,392.24
Proceeds from Nonexchange Sponsored Programs	-	2,221,803.95
Net Cash Provided by Noncapital Financing Activities	<u>80,540,017.71</u>	<u>68,691,464.41</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	25,947,334.20	11,581,365.43
Proceeds from Capital Appropriations, Grants, and Gifts	255,000.00	14,309.00
Proceeds from Sale of Capital Assets	29,730.00	8,752.80
Payments for Additions to Capital Assets	(24,332,867.51)	(15,734,514.08)
Payments of Principal on Capital Related Debt and Other L-T Obligations	(1,255,364.87)	(1,316,343.18)
Mandatory Transfers to System for Capital Related Debt	(10,422,869.84)	(4,381,166.13)
Payments of Interest on Capital Related Debt and Other L-T Obligations	(79,246.64)	(54,768.31)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(9,858,284.66)</u>	<u>(9,882,364.47)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	15,761.67	118,899.03
Proceeds from Interest and Investment Income Invested by System	9,893,364.94	(727,023.27)
Payments to Acquire Investments Invested by System	(3,222,685.69)	(1,383,235.86)
Net Cash Provided (Used) by Investing Activities	<u>6,686,440.92</u>	<u>(1,991,360.10)</u>
Net Increase (Decrease) in Cash	9,592,272.71	(6,585,649.42)
Cash and Cash Equivalents (Beginning of the Year)	21,547,470.03	28,133,119.45
Cash and Cash Equivalents (End of the Year)	<u>\$ 31,139,742.74</u>	<u>\$ 21,547,470.03</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(63,142,735.07)	(70,586,650.50)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	17,595,431.17	18,979,981.31
Changes in Assets and Liabilities:		
Accounts Receivable	(14,218,637.87)	(4,551,020.27)
Inventories	(175,637.00)	14,409.24
Other Current and Noncurrent Assets	(6,274,978.86)	4,587,990.23
Accounts Payable	(2,173,878.11)	(185,460.04)
Due to System	225,483.67	(92,294.80)
Unearned Revenue	(212,060.00)	(669,941.97)
Employees' Compensable Leave	675,326.33	(237,463.64)
Other Current and Noncurrent Liabilities	(74,215.52)	(10,662,938.82)
Total Adjustments	<u>(4,633,166.19)</u>	<u>7,183,261.24</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (67,775,901.26)</u>	<u>\$ (63,403,389.26)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	(588,333.69)	(7,654,105.72)
Donated Capital Assets	4.00	-
Capital Assets Acquired/Adjusted Under Lease Purchases or Direct Borrowings	1,559,152.85	(221,422.69)
Miscellaneous Noncash Transactions	22,422.99	(37,527.05)

Tyler Elimination
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2023

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Sponsored Programs	\$ 4,469,936.82	\$ 246,757.08
Proceeds from Other Revenues	(303,162.03)	(205,717.74)
Payments to Suppliers	<u>920,811.03</u>	<u>727,366.74</u>
Net Cash Provided (Used) by Operating Activities	<u>5,087,585.82</u>	<u>768,406.08</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from Other Noncapital Financing Activities	(4,777,529.90)	(1,078,462.00)
Receipts for Transfers from System or Other Agencies	(1,000.00)	21,160.29
Payments for Transfers to System or Other Agencies	<u>1,000.00</u>	<u>288,895.63</u>
Net Cash Provided by Noncapital Financing Activities	<u>(4,777,529.90)</u>	<u>(768,406.08)</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	<u>(310,055.92)</u>	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(310,055.92)</u>	-
Cash Flows from Investing Activities		
Net Increase (Decrease) in Cash		
	-	-
Cash and Cash Equivalents (Beginning of the Year)	<u>-</u>	<u>-</u>
Cash and Cash Equivalents (End of the Year)	<u><u>-</u></u>	<u><u>-</u></u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	-	-
Adjustments to Reconcile Operating Results to Net Cash:		
Changes in Assets and Liabilities:		
Accounts Receivable	4,485,031.37	1,118,783.24
Accounts Payable	602,554.45	(350,377.16)
Other Current and Noncurrent Liabilities	<u>-</u>	<u>-</u>
Total Adjustments	<u>5,087,585.82</u>	<u>768,406.08</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 5,087,585.82</u></u>	<u><u>\$ 768,406.08</u></u>

Non Cash Transactions:

The University of Texas at Tyler
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2023

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	-	-
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>-</u>	<u>-</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	-	-
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Ending Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

The University of Texas Health Science Center at Tyler
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2023

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	-	-
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>-</u>	<u>-</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	-	-
Payments to Participants	-	2,008.00	2,008.00
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>2,008.00</u>	<u>2,008.00</u>
Net Increase (Decrease) in Fiduciary Net Position	-	(2,008.00)	(2,008.00)
Beginning Net Position	<u>-</u>	<u>2,008.00</u>	<u>2,008.00</u>
Ending Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

Tyler Elimination
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2023

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	-	-
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Total Additions	<u>-</u>	<u>-</u>	<u>-</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	-	-
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fiduciary Net Position	-	-	-
Beginning Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Ending Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

The University of Texas at Tyler
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2022

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	-	-
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>-</u>	<u>-</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	-	-
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fiduciary Net Position	-	-	-
Beginning Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Ending Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

The University of Texas Health Science Center at Tyler
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2022

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	-	-
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	10,340.00	10,340.00
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>10,340.00</u>	<u>10,340.00</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Total Additions	<u>-</u>	<u>10,340.00</u>	<u>10,340.00</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	-	-
Payments to Participants	-	81,744.00	81,744.00
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>81,744.00</u>	<u>81,744.00</u>
Net Increase (Decrease) in Fiduciary Net Position	-	(71,404.00)	(71,404.00)
Beginning Net Position	<u>-</u>	<u>73,412.00</u>	<u>73,412.00</u>
Ending Net Position	<u>\$ -</u>	<u>2,008.00</u>	<u>2,008.00</u>

Tyler Elimination
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2022

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ADDITIONS			
Contributions:			
Contributions from Student Organizations	\$ -	-	-
Contributions from Foundations or Associations	-	-	-
Contributions Faculty/Staff Organizations	-	-	-
Contributions from Participants	-	-	-
Other Contributions	-	-	-
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment Earnings:			
Interest, Dividends, and Other	-	-	-
Realized Gain (Loss) on Sale of Investments	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous	-	-	-
Total Additions	<u>-</u>	<u>-</u>	<u>-</u>
DEDUCTIONS			
Payments to Student Organizations	-	-	-
Payments to Foundations or Associations	-	-	-
Payments to Participants	-	-	-
Other Expenses	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Ending Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

The University of Texas at Tyler
Statement of Fiduciary Net Position
As of August 31, 2023

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	-	-
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	-	-
Total Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

The University of Texas Health Science Center at Tyler
Statement of Fiduciary Net Position
As of August 31, 2023

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ASSETS			
Cash and Cash Equivalents	\$ -	8,528.87	8,528.87
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>8,528.87</u>	<u>8,528.87</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	8,528.87	8,528.87
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>8,528.87</u>	<u>8,528.87</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	-	-
Total Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

Tyler Elimination
Statement of Fiduciary Net Position
As of August 31, 2023

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	-	-
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	-	-
Total Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

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

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	-	-
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	-	-
Total Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>

The University of Texas Health Science Center at Tyler
Statement of Fiduciary Net Position
As of August 31, 2022

	<u>Custodial Funds</u>		<u>Total Fiduciary Activities</u>
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	
ASSETS			
Cash and Cash Equivalents	\$ -	8,350.12	8,350.12
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>8,350.12</u>	<u>8,350.12</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	6,342.12	6,342.12
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>6,342.12</u>	<u>6,342.12</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	2,008.00	2,008.00
Total Net Position	<u>\$ -</u>	<u>2,008.00</u>	<u>2,008.00</u>

Tyler Elimination
Statement of Fiduciary Net Position
As of August 31, 2022

	<u>Custodial Funds</u>		
	<u>External Investment Pool Fund</u>	<u>Custodial Funds - Other</u>	<u>Total Fiduciary Activities</u>
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable, Net:			
Interest and Dividends	-	-	-
Investment Trades	-	-	-
Other	-	-	-
Total Accounts Receivable, Net	<u>-</u>	<u>-</u>	<u>-</u>
Investments at Fair Value:			
Investment Derivatives - Asset Positions	-	-	-
Other Investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Securities Lending Collateral	-	-	-
Deposit with Brokers for Derivative Contracts	-	-	-
Other Assets	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	-	-
Investment Trades Payables	-	-	-
Securities Lending Obligations	-	-	-
Investment Derivatives - Liability Positions	-	-	-
Payable to Brokers for Collateral Held	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for:			
Pool Participants	-	-	-
Individuals, Organizations, and Other Governments	-	-	-
Total Net Position	<u>\$ -</u>	<u>-</u>	<u>-</u>