

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

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
Current Assets:		
Cash & Cash Equivalents	\$ 13,345,259.99	14,648,086.22
Restricted Cash & Cash Equivalents	(11,662,609.54)	1,346,940.05
Balance in State Appropriations	2,409,610.18	363,530.80
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2013 & \$0.00 in 2012)	16,175,718.83	4,722,675.59
Other Intergov. (allow. \$0.00 in 2013 & \$0.00 in 2012)	813,425.40	606,637.50
Student (allow. \$1,329,155.09 in 2013 & \$1,051,924.21 in 2012)	2,390,712.55	2,169,581.71
Interest and Dividend Receivables	122,226.07	116,691.58
Contributions (allow. \$18,600.00 in 2013 & \$8,400.00 in 2012)	354,745.55	160,153.85
Other (allow. \$0.00 in 2013 & \$0.00 in 2012)	3,044,566.40	1,410,258.12
Due From System Administration	3,036,645.81	7,367,080.01
Due From Other Institutions	139,184.87	0.00
Due From Other Agencies	579,755.10	508,292.55
Loans & Contracts (allow. \$1,125,338.73 in 2013 & \$841,916.90 in 2012)	2,498,621.85	2,125,520.05
Other Current Assets	673,649.44	460,432.62
Total Current Assets	<u>33,921,512.50</u>	<u>36,005,880.65</u>
Noncurrent Assets:		
Funds Held by System Administration (Restricted)	71,690,775.65	68,337,422.70
Contributions Rec. (allow. \$24,400.00 in 2011 & \$34,500.00 in 2010)	1,370,789.08	458,953.74
Unrestricted Investments	47,936,233.02	46,148,437.98
Gross Capital/Intangible Assets	248,242,696.58	239,619,967.29
Accumulated Depreciation/Amortization	(112,544,268.49)	(101,562,489.75)
Total Noncurrent Assets	<u>256,696,225.84</u>	<u>253,002,291.96</u>
Total Assets	<u>290,617,738.34</u>	<u>289,008,172.61</u>
Total Assets and Deferred Outflows	<u>290,617,738.34</u>	<u>289,008,172.61</u>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	1,698,564.47	1,701,642.04
Salaries Payable	4,552,094.64	4,352,210.44
Due To System Administration	752,809.53	667,183.72
Due To Other Institutions	1,128.61	
Unearned Revenue	19,395,030.42	13,247,177.56
Employees' Compensable Leave - Current Portion	941,405.73	845,619.51
Payable From Restricted Assets	12,475.12	71,531.61
Assets Held for Others	1,471,339.34	1,439,391.10
Other Current Liabilities	259,783.21	168,683.05
Total Current Liabilities and Deferred Inflows	<u>29,084,631.07</u>	<u>22,493,439.03</u>
Noncurrent Liabilities:		
Employees' Compensable Leave	473,710.83	559,522.80
Other Noncurrent Liabilities	381,783.02	301,833.02
Total Noncurrent Liabilities	<u>855,493.85</u>	<u>861,355.82</u>
Total Liabilities	<u>29,940,124.92</u>	<u>23,354,794.85</u>
Total Liabilities and Deferred Inflows	<u>29,940,124.92</u>	<u>23,354,794.85</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	135,698,428.09	138,057,477.54
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	37,760,243.40	36,817,395.82
Expendable		
Capital Projects	3,664,801.46	9,328,255.09
Debt Service		
Funds Functioning as Endowment (Restricted)	420,253.32	405,993.99
Funds Functioning as Endowments (Restricted Held for Institutions)		
Other Expendable	38,839,574.47	36,120,252.02
Other Expendable (Held by System)		
Unrestricted Net Assets	44,294,312.68	44,924,003.30
Total Net Position	<u>\$ 260,677,613.42</u>	<u>265,653,377.76</u>

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

	Current Year Totals	Prior Year Totals
<b>Operating Revenues:</b>		
Student Tuition and Fees	\$ 46,187,966.83	43,454,420.50
Discounts and Allowances	(16,818,601.61)	(15,426,961.53)
Federal Sponsored Programs	2,292,536.73	3,573,333.93
Federal Sponsored Programs Pass-Through from State Agencies	4,120,029.95	4,114,548.11
State Sponsored Programs Pass-Through from State Agencies	4,730,707.40	3,465,440.95
Private Sponsored Programs	2,238,290.41	2,154,073.70
Sales and Services of Educational Activities	3,216,840.59	2,986,097.98
Auxiliary Enterprises	4,582,797.66	4,512,780.91
Other Operating Revenues	891,418.63	362,359.43
<b>Total Operating Revenues</b>	<b>51,441,986.59</b>	<b>49,196,093.98</b>
<b>Operating Expenses:</b>		
Instruction	37,473,646.21	32,534,891.50
Research	2,622,431.71	3,431,909.54
Public Service	2,430,560.80	5,511,785.77
Academic Support	9,727,670.45	7,771,527.27
Student Services	7,634,696.08	6,370,906.91
Institutional Support	12,074,559.02	11,355,664.29
Operations and Maintenance of Plant	7,558,329.63	6,262,308.31
Scholarships and Fellowships	8,695,549.64	5,038,926.15
Auxiliary Enterprises	6,434,524.81	6,224,157.54
Depreciation and Amortization	11,346,871.37	11,277,852.20
<b>Total Operating Expenses</b>	<b>105,998,839.72</b>	<b>95,779,929.48</b>
<b>Operating Income (Loss)</b>	<b>(54,556,853.13)</b>	<b>(46,583,835.50)</b>
<b>Nonoperating Revenues (Expenses):</b>		
State Appropriations	31,830,674.62	31,339,664.93
Federal Nonexchange Sponsored Programs	12,335,977.95	8,180,779.02
Gift Contributions for Operations	1,256,705.77	870,051.18
Investment Income	5,073,105.32	4,150,280.39
Net Increase (Decrease) in Fair Value of Investments	3,372,239.04	(1,765,619.36)
Other Nonoperating (Expenses)	8,938.51	(0.00)
<b>Net Nonoperating Revenues (Expenses)</b>	<b>53,877,641.21</b>	<b>42,775,156.16</b>
<b>Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers</b>	<b>(679,211.92)</b>	<b>(3,808,679.34)</b>
Gifts and Sponsored Programs for Capital Acquisitions	1,410,760.79	963,693.67
Additions to Permanent Endowments / Annuities	914,021.04	1,475,460.43
Reclass from/(to) Other Institutions	(3,573,942.60)	(586,042.88)
Capital Asset Purchases		
Transfers Between Institutions & System, Debt Service - Mandatory	(7,532,248.18)	(7,539,524.20)
Transfers Between Institutions & System Admin. - Non mandatory	4,993,438.52	2,495,056.36
Transfers to Other State Agencies	508,581.99	(424,946.49)
Legislative Appropriations Lapsed	0.00	(0.01)
<b>Change in Net Position</b>	<b>(4,975,764.34)</b>	<b>(7,424,982.46)</b>
<b>Beginning Net Position</b>	<b>265,653,377.76</b>	<b>273,078,360.22</b>
<b>Ending Net Position</b>	<b>\$ 260,677,613.42</b>	<b>265,653,377.76</b>

The University of Texas at Tyler  
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	36,221,070.33	27,342,504.43
Proceeds from Sponsored Programs	526,466.02	9,567,390.81
Proceeds from Auxiliaries	4,509,410.81	4,312,203.38
Proceeds from Other Revenues	2,811,017.80	4,964,173.62
Payments to Suppliers	(33,400,617.55)	(28,518,004.00)
Payments to Employees	(61,159,218.61)	(56,584,251.32)
Payments for Loans Provided	(2,504,842.81)	(2,611,634.15)
Proceeds from Loan Programs	1,848,319.18	2,888,296.66
Net Cash Provided (Used) by Operating Activities	<u>(51,148,394.83)</u>	<u>(38,639,320.57)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from Operating Gifts	29,784,595.24	31,543,778.44
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	1,261,039.52	874,645.51
Proceeds from Other Nonoperating Revenues	914,021.04	1,475,460.43
Proceeds from Other Nonoperating Revenues	8,938.51	0.00
Receipts for Transfers from System or Other Agencies	5,232,759.53	444,601.89
Payments for Transfers from System or Other Agencies	(5,755,603.04)	0.00
Payments for Other Uses	(8,938.51)	0.00
Proceeds from Nonexchange Sponsored Programs	12,335,977.95	8,180,779.02
Net Cash Provided by Noncapital Financing Activities	<u>43,772,790.24</u>	<u>42,519,265.29</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	5,853,339.40	1,931,093.34
Proceeds from Capital Appropriations, Grants, and Gifts	300,000.00	1,006,608.51
Payments for Additions to Capital Assets	(8,767,376.57)	(2,247,090.89)
Mandatory Transfers to System for Capital Related Debt	(7,532,248.18)	(7,539,524.20)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(10,146,285.35)</u>	<u>(6,848,913.24)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	1,444,897.45	1,465,213.27
Proceeds from Interest and Investment Income Invested by System	3,533,525.62	2,641,234.04
Payments to Acquire Investments Invested by System	(1,768,908.95)	(5,921,877.87)
Net Cash Provided (Used) by Investing Activities	<u>3,209,514.12</u>	<u>(1,815,430.56)</u>
<b>Net Increase (Decrease) in Cash</b>	<u>(14,312,375.82)</u>	<u>(4,784,399.08)</u>
Cash and Cash Equivalents (Beginning of the Year)	15,995,026.27	20,779,425.35
<b>Cash and Cash Equivalents (End of the Year)</b>	<u>\$ 1,682,650.45</u>	<u>\$ 15,995,026.27</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(54,556,853.13)	(46,583,835.50)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	11,346,871.37	11,277,852.20
Bad Debt Expense	283,505.65	4,877.39
Changes in Assets and Liabilities:		
Accounts Receivable	(13,726,001.50)	(2,250,381.19)
Loans and Contracts	(656,523.63)	276,662.51
Other Current and Noncurrent Assets	(213,216.82)	(167,893.27)
Accounts Payable	(72,628.09)	(711,209.68)
Due to System	85,625.81	79,297.27
Unearned Revenue	6,147,852.86	(1,062,716.93)
Assets Held for Others	31,948.24	271,425.67
Employees' Compensable Leave	9,974.25	192,750.25
Other Current and Noncurrent Liabilities	171,050.16	33,850.71
Total Adjustments	<u>3,408,458.30</u>	<u>7,944,514.93</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (51,148,394.83)</u>	<u>\$ (38,639,320.57)</u>
<b>Non Cash Transactions</b>		
Net Increase (Decrease) in Fair Value of Investments	3,372,239.04	(1,765,619.36)
Miscellaneous Noncash Transactions	8,938.51	0.00