

The University of Texas at Tyler  
Exhibit A Statement of Net Position  
As of August 31, 2014

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 22,786,391.38	13,345,259.99
Restricted Cash & Cash Equivalents	(5,607,540.08)	(11,662,609.54)
Balance in State Appropriations	4,517,123.54	2,409,610.18
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2014 & \$0.00 in 2013)	12,138,693.63	16,175,718.83
Other Intergov. (allow. \$0.00 in 2014 & \$0.00 in 2013)	499,427.09	813,425.40
Student (allow. \$1,711,170.11 in 2014 & \$1,329,155.09 in 2013)	2,316,159.33	2,390,712.55
Interest and Dividend Receivables	116,431.78	122,226.07
Contributions (allow. \$111,700.00 in 2014 & \$18,600.00 in 2013)	2,122,005.58	354,745.55
Other (allow. \$0.00 in 2014 & \$0.00 in 2013)	2,412,075.92	3,044,566.40
Due From System Administration	9,669,553.08	3,036,645.81
Due From Other Institutions	27,944.91	139,184.87
Due From Other Agencies	571,392.50	579,755.10
Loans & Contracts (allow. \$1,310,478.50 in 2014 & \$1,125,338.73 in 2013)	2,623,163.83	2,498,621.85
Other Current Assets	365,200.58	673,649.44
<b>Total Current Assets</b>	<b>54,558,023.07</b>	<b>33,921,512.50</b>
<b>Noncurrent Assets:</b>		
Funds Held by System Administration (Restricted)	78,886,485.97	71,690,775.65
Contributions Rec. (allow. \$341,400.00 in 2014 & \$72,200.00 in 2013)	6,487,540.13	1,370,789.08
Unrestricted Investments	45,884,482.42	47,936,233.02
Gross Capital/Intangible Assets	277,501,083.39	248,242,696.58
Accumulated Depreciation/Amortization	(123,693,825.40)	(112,544,268.49)
<b>Total Noncurrent Assets</b>	<b>285,065,766.51</b>	<b>256,696,225.84</b>
<b>Total Assets</b>	<b>339,623,789.58</b>	<b>290,617,738.34</b>
<b>Total Assets and Deferred Outflows</b>	<b>339,623,789.58</b>	<b>290,617,738.34</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	6,993,827.20	1,698,564.47
Salaries Payable	4,950,644.14	4,552,094.64
Due To System Administration	780,359.61	752,809.53
Due To Other Institutions	1,350.49	1,128.61
Unearned Revenue	18,833,700.27	19,395,030.42
Employees' Compensable Leave - Current Portion	960,994.68	941,405.73
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	667,141.75	12,475.12
Assets Held for Others		1,471,339.34
Other Current Liabilities	184,514.39	259,783.21
<b>Total Current Liabilities</b>	<b>33,372,532.53</b>	<b>29,084,631.07</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	871,520.75	473,710.83
Assets Held for Others	1,622,058.83	
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	381,783.02
<b>Total Noncurrent Liabilities</b>	<b>2,872,175.20</b>	<b>855,493.85</b>
<b>Total Liabilities</b>	<b>36,244,707.73</b>	<b>29,940,124.92</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>36,244,707.73</b>	<b>29,940,124.92</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	153,807,257.99	135,698,428.09
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	38,362,837.84	37,760,243.40
Expendable		
Capital Projects	10,399,282.21	3,664,801.46
Funds Functioning as Endowment (Restricted)	474,814.06	420,253.32
Other Expendable	50,930,879.46	38,839,574.47
Unrestricted	49,404,010.29	44,294,312.68
<b>Total Net Position</b>	<b>\$ 303,379,081.85</b>	<b>260,677,613.42</b>

The University of Texas at Tyler  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2014

	Current Year Totals	Prior Year Totals
<b>Operating Revenues:</b>		
Student Tuition and Fees	\$ 52,657,820.54	46,187,966.83
Discounts and Allowances	(17,794,177.92)	(16,818,601.61)
Federal Sponsored Programs	1,287,704.21	2,292,536.73
Federal Sponsored Programs Pass-Through from State Agencies	5,398,938.75	4,120,029.95
State Sponsored Programs Pass-Through from State Agencies	6,436,808.92	4,730,707.40
Local Sponsored Programs	62,243.63	
Private Sponsored Programs	1,277,232.35	2,238,290.41
Sales and Services of Educational Activities	3,058,707.46	3,216,840.59
Auxiliary Enterprises	5,760,661.95	4,582,797.66
Other Operating Revenues	176,783.92	891,418.63
<b>Total Operating Revenues</b>	<b>58,322,723.81</b>	<b>51,441,986.59</b>
<b>Operating Expenses:</b>		
Instruction	40,857,797.98	37,473,646.21
Research	1,280,197.42	2,622,431.71
Public Service	1,007,882.09	2,430,560.80
Academic Support	12,962,800.03	9,727,670.45
Student Services	9,393,674.31	7,634,696.08
Institutional Support	12,762,637.14	12,074,559.02
Operations and Maintenance of Plant	8,234,337.60	7,558,329.63
Scholarships and Fellowships	5,073,850.52	8,695,549.64
Auxiliary Enterprises	7,462,727.49	6,434,524.81
Depreciation and Amortization	11,640,404.60	11,346,871.37
<b>Total Operating Expenses</b>	<b>110,676,309.18</b>	<b>105,998,839.72</b>
<b>Operating Income (Loss)</b>	<b>(52,353,585.37)</b>	<b>(54,556,853.13)</b>
<b>Nonoperating Revenues (Expenses):</b>		
State Appropriations	36,753,979.74	31,830,674.62
Federal Nonexchange Sponsored Programs	9,371,088.00	12,335,977.95
Gift Contributions for Operations	5,884,290.71	1,256,705.77
Investment Income	5,069,486.18	5,073,105.32
Net Increase (Decrease) in Fair Value of Investments	9,887,205.28	3,372,239.04
Other Nonoperating Revenues		8,938.51
Other Nonoperating (Expenses)	(36,982.52)	
<b>Net Nonoperating Revenues (Expenses)</b>	<b>66,929,067.39</b>	<b>53,877,641.21</b>
<b>Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers</b>	<b>14,575,482.02</b>	<b>(679,211.92)</b>
Gifts and Sponsored Programs for Capital Acquisitions	5,399,126.90	1,410,760.79
Additions to Permanent Endowments / Annuities	538,776.92	914,021.04
Reclass from/(to) Other Institutions	(13,954,666.84)	(3,573,942.60)
Transfers Between Institutions & System, Debt Service - Mandatory	(8,251,357.32)	(7,532,248.18)
Transfers Between Institutions & System Admin. - Non mandatory	45,031,695.55	4,993,438.52
Transfers to Other State Agencies	(529,661.40)	(508,581.99)
Legislative Appropriations Lapsed	(107,927.40)	
<b>Change in Net Position</b>	<b>42,701,468.43</b>	<b>(4,975,764.34)</b>
<b>Beginning Net Position</b>	<b>260,677,613.42</b>	<b>265,653,377.76</b>
<b>Ending Net Position</b>	<b>\$ 303,379,081.85</b>	<b>260,677,613.42</b>

The University of Texas at Tyler  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2014

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	34,142,599.46	36,221,070.33
Proceeds from Sponsored Programs	18,018,966.05	526,466.02
Proceeds from Auxiliaries	5,476,595.64	4,509,410.81
Proceeds from Other Revenues	18,303,163.94	2,811,017.80
Payments to Suppliers	(40,058,537.80)	(33,400,617.55)
Payments to Employees	(66,189,941.15)	(61,159,218.61)
Payments for Loans Provided	(1,469,346.30)	(2,504,842.81)
Proceeds from Loan Programs	941,971.49	1,848,319.18
Net Cash Provided (Used) by Operating Activities	<u>(30,834,528.67)</u>	<u>(51,148,394.83)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	34,538,538.98	29,784,595.24
Proceeds from Operating Gifts	1,717,403.67	1,261,039.52
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	538,776.92	914,021.04
Proceeds from Other Nonoperating Revenues	969.00	8,938.51
Receipts for Transfers from System or Other Agencies	1,165,345.93	5,232,759.53
Payments for Transfers to System or Other Agencies	(1,708,562.89)	(5,755,603.04)
Payments for Other Uses	-	(8,938.51)
Proceeds from Nonexchange Sponsored Programs	9,371,088.00	12,335,977.95
Net Cash Provided by Noncapital Financing Activities	<u>45,623,559.61</u>	<u>43,772,790.24</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	24,995,168.62	5,853,339.40
Proceeds from Capital Appropriations, Grants, and Gifts	2,682,002.86	300,000.00
Payments for Additions to Capital Assets	(27,999,678.66)	(8,767,376.57)
Mandatory Transfers to System for Capital Related Debt	(8,251,357.32)	(7,532,248.18)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(8,573,864.50)</u>	<u>(10,146,285.35)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	4,743,245.56	-
Proceeds from Interest and Investment Income	1,333,738.83	1,444,897.45
Proceeds from Interest and Investment Income Invested by System	3,204,050.02	3,533,525.62
Payments to Acquire Investments Invested by System	-	(1,768,908.95)
Net Cash Provided (Used) by Investing Activities	<u>9,281,034.41</u>	<u>3,209,514.12</u>
Net Increase (Decrease) in Cash	15,496,200.85	(14,312,375.82)
Cash and Cash Equivalents (Beginning of the Year)	1,682,650.45	15,995,026.27
Cash and Cash Equivalents (End of the Year)	<u>\$ 17,178,851.30</u>	<u>\$ 1,682,650.45</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(52,353,585.37)	(54,556,853.13)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	11,640,404.60	11,346,871.37
Bad Debt Expense	402,927.18	283,505.65
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	5,177,575.42	(13,726,001.50)
Loans and Contracts	(527,374.81)	(656,523.63)
Other Current and Noncurrent Assets	308,448.86	(213,216.82)
Accounts Payable	4,561,193.38	(72,628.09)
Due to System	27,550.08	85,625.81
Unearned Revenue	(561,330.15)	6,147,852.86
Assets Held for Others	150,719.49	31,948.24
Employees' Compensable Leave	417,398.87	9,974.25
Other Current and Noncurrent Liabilities	(78,456.22)	171,050.16
Total Adjustments	<u>21,519,056.70</u>	<u>3,408,458.30</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (30,834,528.67)</u>	<u>\$ (51,148,394.83)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	9,887,205.28	3,372,239.04
Miscellaneous Noncash Transactions	(36,982.52)	8,938.51