

The University of Texas at Tyler  
Exhibit A - Statement of Net Position  
As of August 31, 2017

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 39,040,917.34	28,534,177.59
Restricted Cash & Cash Equivalents	(10,719,216.87)	(3,824,909.00)
Balance in State Appropriations	4,378,337.53	1,605,246.13
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2017 & \$0.00 in 2016)	16,737,916.15	9,541,175.97
Other Intergov. (allow. \$0.00 in 2017 & \$0.00 in 2016)	2,145,402.83	2,259,259.34
Student (allow. \$2,058,355.90 in 2017 & \$1,873,349.63 in 2016)	8,671,293.10	6,376,756.65
Interest and Dividend Receivables	85,423.38	99,264.74
Contributions (allow. \$89,400.00 in 2017 & \$86,800.00 in 2016)	1,699,525.31	1,648,976.20
Other (allow. \$0.00 in 2017 & \$0.00 in 2016)	5,984,864.23	4,910,989.41
Due From System Administration	15,874,966.06	31,269,782.34
Due From Other Institutions	103,327.64	55,049.97
Due From Other Agencies	252,424.22	273,468.01
Loans & Contracts (allow. \$2,271,807.63 in 2017 & \$2,135,925.51 in 2016)	2,580,382.95	2,496,619.88
Other Current Assets	589,349.10	970,976.11
<b>Total Current Assets</b>	<b>87,424,912.97</b>	<b>86,216,833.34</b>
<b>Noncurrent Assets:</b>		
Funds Held by System Administration (Restricted)	82,611,813.14	76,133,272.87
Contributions Rec. (allow. \$97,500.00 in 2017 & \$187,900.00 in 2016)	1,829,631.44	3,569,319.21
Unrestricted Investments	28,866,909.51	38,954,003.73
Gross Capital/Intangible Assets	347,723,293.19	315,724,278.05
Accumulated Depreciation/Amortization	(164,610,422.16)	(150,871,103.79)
<b>Total Noncurrent Assets</b>	<b>296,421,225.12</b>	<b>283,509,770.07</b>
<b>Total Assets</b>	<b>383,846,138.09</b>	<b>369,726,603.41</b>
<b>Total Assets and Deferred Outflows</b>	<b>383,846,138.09</b>	<b>369,726,603.41</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	12,678,390.76	7,343,883.20
Salaries Payable	4,457,220.01	4,631,999.66
Due To System Administration	1,126,219.88	1,021,958.19
Due To Other Institutions	21,589.04	
Unearned Revenue	30,701,721.61	28,490,805.37
Employees' Compensable Leave - Current Portion	952,283.64	878,183.14
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	499,307.00	533,016.71
Other Current Liabilities	316,877.71	398,296.37
<b>Total Current Liabilities</b>	<b>50,753,609.65</b>	<b>43,298,142.64</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	1,405,805.91	1,322,783.43
Assets Held for Others	2,494,247.68	2,406,847.40
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	378,595.62
<b>Total Noncurrent Liabilities</b>	<b>4,278,649.21</b>	<b>4,108,226.45</b>
<b>Total Liabilities</b>	<b>55,032,258.86</b>	<b>47,406,369.09</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>55,032,258.86</b>	<b>47,406,369.09</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	183,112,871.03	164,853,174.26
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	40,814,420.36	39,668,078.94
Expendable		
Capital Projects	12,550,894.48	32,847,489.07
Funds Functioning as Endowment (Restricted)	1,876,268.27	1,624,661.57
Other Expendable	50,131,184.96	46,134,880.09
Unrestricted	40,328,240.13	37,191,950.39
<b>Total Net Position</b>	<b>\$ 328,813,879.23</b>	<b>322,320,234.32</b>

The University of Texas at Tyler  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2017

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 70,778,132.55	61,988,736.58
Discounts and Allowances	(23,454,249.36)	(19,158,696.42)
Federal Sponsored Programs	1,370,663.20	331,920.39
Federal Sponsored Programs Pass-Through from State Agencies	2,905,769.90	4,966,247.97
State Sponsored Programs Pass-Through from State Agencies	8,369,516.65	7,447,194.40
Private Sponsored Programs	707,774.77	221,147.28
Sales and Services of Educational Activities	11,055,414.71	5,905,803.87
Auxiliary Enterprises	9,530,359.17	8,287,620.32
Other Operating Revenues	226,070.31	456,937.19
Total Operating Revenues	<u>81,489,451.90</u>	<u>70,446,911.58</u>
Operating Expenses:		
Instruction	53,178,572.00	50,882,073.48
Research	2,155,353.37	1,277,758.09
Public Service	744,506.19	373,140.31
Academic Support	19,404,912.88	18,764,346.54
Student Services	10,920,428.30	11,634,317.91
Institutional Support	14,041,838.44	12,818,523.00
Operations and Maintenance of Plant	9,139,378.63	11,526,892.41
Scholarships and Fellowships	5,647,414.17	4,329,540.46
Auxiliary Enterprises	9,776,396.14	9,323,108.74
Depreciation and Amortization	14,070,615.35	14,658,620.31
Total Operating Expenses	<u>139,079,415.47</u>	<u>135,588,321.25</u>
Operating Income (Loss)	<u>(57,589,963.57)</u>	<u>(65,141,409.67)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	39,575,242.71	39,551,695.77
Federal Nonexchange Sponsored Programs	10,795,073.22	10,003,820.00
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through		
Gift Contributions for Operations	1,165,850.65	1,948,096.21
Investment Income	5,382,882.48	4,341,160.17
Net Increase (Decrease) in Fair Value of Investments	7,205,711.39	(241,063.15)
Gain (Loss) on Sale of Capital Assets	(5,060.63)	
Other Nonoperating Revenues	94,393.12	10,765.00
Other Nonoperating (Expenses)		(56,014.57)
Net Nonoperating Revenues (Expenses)	<u>64,214,092.94</u>	<u>55,558,459.43</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	6,624,129.37	(9,582,950.24)
Gifts and Sponsored Programs for Capital Acquisitions	170,339.57	414,947.70
Additions to Permanent Endowments / Annuities	1,112,996.05	855,314.50
Reclass from/(to) Other Institutions	3,137,667.25	(34,599,597.41)
Transfers Between Institutions & System, Debt Service - Mandatory	(15,232,234.18)	(10,211,849.19)
Transfers Between Institutions & System Admin. - Non mandatory	5,818,778.85	74,203,991.03
Transfers From Other State Agencies	4,861,968.00	235,142.00
Legislative Appropriations Lapsed		
Change in Net Position	<u>6,493,644.91</u>	<u>21,314,998.39</u>
Beginning Net Position	<u>322,320,234.32</u>	<u>301,005,235.93</u>
Ending Net Position	<u>\$ 328,813,879.23</u>	<u>322,320,234.32</u>

The University of Texas at Tyler  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2017

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	46,989,961.98	41,607,479.63
Proceeds from Sponsored Programs	6,395,703.56	30,080,060.79
Proceeds from Auxiliaries	9,222,814.98	9,186,081.49
Proceeds from Other Revenues	10,640,057.96	2,683,487.81
Payments to Suppliers	(39,006,694.67)	(37,217,979.22)
Payments to Employees	(86,463,191.80)	(81,956,470.98)
Payments for Loans Provided	(1,897,774.58)	(3,772,386.59)
Proceeds from Loan Programs	1,678,129.39	4,615,499.78
Net Cash Provided (Used) by Operating Activities	<u>(52,440,993.18)</u>	<u>(34,774,227.29)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	36,802,151.31	40,973,271.08
Proceeds from Operating Gifts	2,013,254.78	2,174,025.80
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	1,112,996.05	855,314.50
Receipts for Transfers from System or Other Agencies	7,061,277.30	6,306,900.52
Payments for Transfers to System or Other Agencies	(2,273,197.21)	(5,230,037.50)
Proceeds from Nonexchange Sponsored Programs	10,815,981.02	4,991,051.00
Net Cash Provided by Noncapital Financing Activities	<u>55,532,463.25</u>	<u>50,070,525.40</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	24,423,821.34	11,763,323.85
Proceeds from Capital Appropriations, Grants, and Gifts	866,853.10	1,898,957.95
Payments for Additions to Capital Assets	(25,749,796.58)	(13,848,839.62)
Mandatory Transfers to System for Capital Related Debt	(15,232,234.18)	(10,211,849.19)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(15,691,356.32)</u>	<u>(10,398,407.01)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	10,814,265.34	-
Proceeds from Interest and Investment Income	1,404,200.69	1,277,308.70
Proceeds from Interest and Investment Income Invested by System	3,993,852.10	3,063,674.23
Payments to Acquire Investments Invested by System	-	(1,849,724.31)
Net Cash Provided (Used) by Investing Activities	<u>16,212,318.13</u>	<u>2,491,258.62</u>
Net Increase (Decrease) in Cash	3,612,431.88	7,389,149.72
Cash and Cash Equivalents (Beginning of the Year)	24,709,268.59	17,320,118.87
Cash and Cash Equivalents (End of the Year)	<u>\$ 28,321,700.47</u>	<u>\$ 24,709,268.59</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(57,589,963.57)	(65,141,409.67)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	14,070,615.35	14,658,620.31
Bad Debt Expense	122,885.04	496,280.94
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	(10,486,439.54)	10,567,791.57
Loans and Contracts	(219,645.19)	843,113.19
Other Current and Noncurrent Assets	381,627.01	(436,821.84)
Accounts Payable	(1,198,354.81)	1,542,051.61
Due to System	104,261.69	137,120.96
Unearned Revenue	2,210,916.24	5,456,368.43
Assets Held for Others	87,400.28	(3,168,662.10)
Employees' Compensable Leave	157,122.98	185,346.33
Other Current and Noncurrent Liabilities	(81,418.66)	85,972.98
Total Adjustments	<u>5,148,970.39</u>	<u>30,367,182.38</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (52,440,993.18)</u>	<u>\$ (34,774,227.29)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	7,205,711.39	(241,063.15)
Donated Capital Assets	145,221.00	-
Miscellaneous Noncash Transactions	89,332.49	(45,249.57)