

The University of Texas at Tyler  
 Exhibit A Statement of Net Position  
 As of August 31, 2019

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 32,118,876.55	35,596,717.42
Restricted Cash & Cash Equivalents	1,697,358.60	(1,537,619.43)
Balance in State Appropriations	2,111,585.80	1,896,687.86
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2019 & \$0.00 in 2018)	9,723,792.72	11,272,814.45
Other Intergov. (allow. \$0.00 in 2019 & \$0.00 in 2018)	1,992,955.97	2,102,578.08
Student (allow. \$2,079,284.95 in 2019 & \$2,049,241.40 in 2018)	10,721,680.39	8,328,845.36
Interest and Dividend Receivables	98,693.16	102,023.20
Contributions (allow. \$75,900.00 in 2019 & \$93,200.00 in 2018)	1,346,444.80	1,770,602.13
Other (allow. \$0.00 in 2019 & \$0.00 in 2018)	5,303,987.44	5,057,099.69
Due From System Administration	2,742,223.12	4,146,160.20
Due From Other Institutions	8,420.36	94,852.08
Due From Other Agencies	20,890.72	246.23
Loans & Contracts (allow. \$2,230,825.01 in 2019 & \$2,512,752.46 in 2018)	2,125,192.41	2,381,577.48
Other Current Assets	2,440,531.16	3,309,049.35
<b>Total Current Assets</b>	<b>72,452,633.20</b>	<b>74,521,634.10</b>
<b>Noncurrent Assets:</b>		
Funds Held by System Administration (Restricted)	87,871,031.42	87,765,877.06
Contributions Rec. (allow. \$900.00 in 2019 & \$55,200.00 in 2018)	104,781.84	1,033,349.15
Unrestricted Investments	44,159,107.01	37,464,872.33
Funds Held by System Administration (Unrestricted)	176,994.17	
Gross Capital/Intangible Assets	411,998,522.16	396,391,462.55
Accumulated Depreciation/Amortization	(195,729,101.82)	(178,545,199.05)
<b>Total Noncurrent Assets</b>	<b>348,581,334.78</b>	<b>344,110,362.04</b>
<b>Total Assets</b>	<b>421,033,967.98</b>	<b>418,631,996.14</b>
<b>Total Assets and Deferred Outflows</b>	<b>421,033,967.98</b>	<b>418,631,996.14</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	12,122,653.24	5,576,115.83
Salaries Payable	4,746,485.79	4,491,167.02
Due To System Administration	1,205,657.83	1,134,207.17
Due To Other Institutions	527.50	2,893.89
Unearned Revenue	34,670,651.67	34,566,456.84
Employees' Compensable Leave - Current Portion	1,099,202.64	1,003,587.96
Notes, Loans, and Leases Payable		
Other Current Liabilities	264,982.36	299,375.21
<b>Total Current Liabilities</b>	<b>54,110,161.03</b>	<b>47,073,803.92</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	1,425,248.89	1,340,448.93
Assets Held for Others	742,937.25	2,525,715.63
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	378,595.62
<b>Total Noncurrent Liabilities</b>	<b>2,546,781.76</b>	<b>4,244,760.18</b>
<b>Total Liabilities</b>	<b>56,656,942.79</b>	<b>51,318,564.10</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>56,656,942.79</b>	<b>51,318,564.10</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	216,269,420.34	217,846,263.50
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	43,333,550.05	42,399,121.81
Expendable		
Capital Projects	2,224,671.96	3,448,491.38
Funds Functioning as Endowment (Restricted)	1,942,128.65	1,956,982.87
Other Expendable	58,325,807.18	56,442,174.17
Unrestricted	42,281,447.01	45,220,398.31
<b>Total Net Position</b>	<b>\$ 364,377,025.19</b>	<b>367,313,432.04</b>

The University of Texas at Tyler  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2019

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 80,155,808.19	74,893,784.97
Discounts and Allowances	(28,236,259.38)	(24,431,531.57)
Federal Sponsored Programs	4,078,628.99	2,179,301.89
Federal Sponsored Programs Pass-Through from State Agencies	(276,794.04)	2,281,355.34
State Sponsored Programs Pass-Through from State Agencies	9,917,684.49	7,841,505.69
Private Sponsored Programs	1,364,978.93	1,659,247.87
Sales and Services of Educational Activities	11,225,447.69	11,829,045.16
Auxiliary Enterprises	10,553,752.20	10,700,006.45
Other Operating Revenues	280,997.98	336,142.45
Total Operating Revenues	<u>89,064,245.05</u>	<u>87,288,858.25</u>
Operating Expenses:		
Instruction	56,531,783.83	55,371,344.42
Research	2,071,915.96	1,892,779.59
Public Service	596,655.38	254,563.64
Academic Support	17,154,652.49	18,593,482.31
Student Services	11,944,337.33	10,954,142.47
Institutional Support	13,679,287.93	12,831,971.22
Operations and Maintenance of Plant	12,224,090.76	10,734,960.79
Scholarships and Fellowships	9,152,272.99	6,105,488.24
Auxiliary Enterprises	13,307,990.64	11,377,084.43
Depreciation and Amortization	17,202,653.52	15,950,274.04
Total Operating Expenses	<u>153,865,640.83</u>	<u>144,066,091.15</u>
Operating Income (Loss)	<u>(64,801,395.78)</u>	<u>(56,777,232.90)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	43,955,396.92	43,861,159.40
Federal Nonexchange Sponsored Programs	12,157,348.00	10,891,259.00
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through		
Gift Contributions for Operations	2,491,978.58	1,470,449.08
Investment Income	6,509,591.09	6,031,063.66
Net Increase (Decrease) in Fair Value of Investments	543,563.09	3,425,089.29
Gain (Loss) on Sale of Capital Assets	(4,201.51)	(131,726.11)
Other Nonoperating Revenues	5,875.00	
Other Nonoperating (Expenses)	(3,604.85)	
Net Nonoperating Revenues (Expenses)	<u>65,655,946.32</u>	<u>65,547,294.32</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	854,550.54	8,770,061.42
Gifts and Sponsored Programs for Capital Acquisitions	105,261.18	3,787.73
Additions to Permanent Endowments	923,105.97	1,459,254.59
Reclass from/(to) Other Institutions	9,437,735.84	21,543,348.64
Transfers Between Institutions & System, Debt Service - Mandatory	(15,924,267.95)	(15,278,114.81)
Transfers Between Institutions & System Admin. - Non mandatory	1,358,104.57	21,905,660.74
Transfers From Other State Agencies	309,433.00	242,141.00
Transfers to Other State Agencies		88,536.00
Legislative Appropriations Lapsed	(330.00)	(58,050.50)
Change in Net Position	<u>(2,936,406.85)</u>	<u>38,499,552.81</u>
Beginning Net Position	<u>367,313,432.04</u>	<u>328,813,879.23</u>
Ending Net Position	<u>\$ 364,377,025.19</u>	<u>367,313,432.04</u>

The University of Texas at Tyler  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2019

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	49,509,822.64	54,337,909.40
Proceeds from Sponsored Programs	15,878,657.11	17,922,788.19
Proceeds from Auxiliaries	10,437,150.91	11,225,273.07
Proceeds from Other Revenues	9,752,085.11	12,924,974.90
Payments to Suppliers	(43,368,042.36)	(42,389,351.07)
Payments to Employees	(88,824,113.49)	(88,459,250.14)
Payments for Loans Provided	(1,041,827.95)	(1,722,152.49)
Proceeds from Loan Programs	1,580,140.47	1,680,013.13
Net Cash Provided (Used) by Operating Activities	<u>(46,076,127.56)</u>	<u>(34,479,795.01)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	43,740,168.98	46,284,758.57
Proceeds from Operating Gifts	3,108,464.40	2,159,942.28
Proceeds from Private Gifts for Endowment Purposes	923,105.97	1,459,254.59
Proceeds from Other Noncapital Financing Activities	5,875.00	-
Receipts for Transfers from System or Other Agencies	579,783.63	1,046,987.96
Payments for Transfers to System or Other Agencies	-	(88,536.00)
Payments for Other Uses	(173,482.07)	-
Proceeds from Nonexchange Sponsored Programs	12,963,438.33	12,670,489.67
Net Cash Provided by Noncapital Financing Activities	<u>61,147,354.24</u>	<u>63,532,897.07</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	11,928,466.69	54,374,193.23
Proceeds from Capital Appropriations, Grants, and Gifts	841,500.00	39,500.00
Payments for Additions to Capital Assets	(12,240,849.44)	(58,137,584.40)
Mandatory Transfers to System for Capital Related Debt	(15,924,267.95)	(15,278,114.81)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(15,395,150.70)</u>	<u>(19,002,005.98)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	2,071,615.95	1,647,200.18
Proceeds from Interest and Investment Income Invested by System	4,442,265.35	4,366,038.71
Payments to Acquire Investments Invested by System	(6,432,820.12)	(10,326,937.45)
Net Cash Provided (Used) by Investing Activities	<u>81,061.18</u>	<u>(4,313,698.56)</u>
Net Increase (Decrease) in Cash	(242,862.84)	5,737,397.52
Cash and Cash Equivalents (Beginning of the Year)	34,059,097.99	28,321,700.47
Cash and Cash Equivalents (End of the Year)	<u>\$ 33,816,235.15</u>	<u>\$ 34,059,097.99</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(64,801,395.78)	(56,777,232.90)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	17,202,653.52	15,950,274.04
Bad Debt Expense	(273,438.53)	242,465.93
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	(1,729,870.96)	5,258,040.51
Loans and Contracts	538,312.52	(42,139.36)
Other Current and Noncurrent Assets	868,518.19	(2,719,700.25)
Accounts Payable	3,580,204.58	(264,138.29)
Due to System	71,450.66	7,987.29
Unearned Revenue	104,194.83	3,864,735.23
Assets Held for Others	(1,782,778.38)	31,467.95
Employees' Compensable Leave	180,414.64	(14,052.66)
Other Current and Noncurrent Liabilities	(34,392.85)	(17,502.50)
Total Adjustments	<u>18,725,268.22</u>	<u>22,297,437.89</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (46,076,127.56)</u>	<u>\$ (34,479,795.01)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	543,563.09	3,425,089.29
Miscellaneous Noncash Transactions	(4,201.51)	(131,726.11)