

The University of Texas at Tyler
 Exhibit A Statement of Net Position
 As of August 31, 2021

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 56,477,425.94	47,857,534.92
Restricted Cash & Cash Equivalents	(19,341,755.79)	(20,380,408.63)
Balance in State Appropriations	1,518,126.75	1,997,744.19
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2021 & \$0.00 in 2020)	33,267,671.18	33,957,374.21
Other Intergov. (allow. \$0.00 in 2021 & \$0.00 in 2020)	1,752,822.61	1,904,381.77
Student (allow. \$1,992,748.97 in 2021 & \$1,911,537.28 in 2020)	10,866,878.91	11,575,838.45
Interest and Dividend Receivables	33,704.62	30,589.86
Contributions (allow. \$1,300.00 in 2021 & \$1,300.00 in 2020)	24,070.96	1,322,672.03
Other (allow. \$0.00 in 2021 & \$0.00 in 2020)	5,343,584.16	5,921,905.38
Due From System Administration	2,174,904.07	1,095,212.18
Due From Other Institutions	306,668.21	24,858.93
Due From Other Agencies	135,169.38	10,407.53
Loans & Contracts (allow. \$1,337,061.43 in 2021 & \$1,690,039.10 in 2020)	3,448,222.45	3,440,671.01
Other Current Assets	3,720,304.99	3,347,051.49
Total Current Assets	99,727,798.44	92,105,833.32
Noncurrent Assets:		
Funds Held by System Administration (Restricted)	129,200,564.78	98,484,132.86
Contributions Rec. (allow. \$900.00 in 2021 & \$900.00 in 2020)	16,770.93	105,584.12
Unrestricted Investments	26,814,915.17	25,649,287.84
Funds Held by System Administration (Unrestricted)	231,528.39	183,953.61
Gross Capital/Intangible Assets	421,575,277.54	415,296,091.12
Accumulated Depreciation/Amortization	(227,710,590.20)	(211,543,795.34)
Total Noncurrent Assets	350,128,466.61	328,175,254.21
Total Assets	449,856,265.05	420,281,087.53
Total Assets and Deferred Outflows	449,856,265.05	420,281,087.53
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	14,865,106.74	12,466,770.88
Salaries Payable	4,968,754.24	4,151,693.06
Due To System Administration	1,327,240.36	1,350,295.56
Due To Other Institutions	995,011.02	
Due To Other State Agencies	106,278.58	24,094.88
Unearned Revenue	36,865,295.82	35,263,148.70
Employees' Compensable Leave - Current Portion	1,198,409.55	1,082,368.83
Notes, Loans, and Leases Payable		
Other Current Liabilities	112,800.21	263,715.21
Total Current Liabilities	60,438,896.52	54,602,087.12
Noncurrent Liabilities:		
Employees' Compensable Leave	1,912,197.38	1,947,124.86
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	378,595.62
Total Noncurrent Liabilities	2,290,793.00	2,325,720.48
Total Liabilities	62,729,689.52	56,927,807.60
Total Liabilities and Deferred Inflows	62,729,689.52	56,927,807.60
NET POSITION		
Net Investment in Capital Assets	193,864,687.34	203,752,295.78
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	54,968,802.74	50,331,134.57
Expendable		
Capital Projects	2,728,977.98	2,949,755.35
Funds Functioning as Endowment (Restricted)	2,914,855.14	2,163,270.94
Other Expendable	90,151,231.11	65,236,614.65
Unrestricted	42,498,021.22	38,920,208.64
Total Net Position	\$ 387,126,575.53	363,353,279.93

The University of Texas at Tyler
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2021

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 87,381,735.57	83,382,561.08
Discounts and Allowances	(30,039,819.61)	(29,366,665.37)
Federal Sponsored Programs	4,085,167.33	5,184,319.85
Federal Sponsored Programs Pass-Through from State Agencies	446,845.60	299,520.96
State Sponsored Programs Pass-Through from State Agencies	12,773,658.36	11,233,656.28
Private Sponsored Programs	697,225.77	464,688.84
Sales and Services of Educational Activities	11,217,293.76	10,757,113.91
Auxiliary Enterprises	10,251,224.27	9,737,991.81
Other Operating Revenues	626,545.85	279,750.29
Total Operating Revenues	<u>97,439,876.90</u>	<u>91,972,937.65</u>
Operating Expenses:		
Instruction	61,622,088.27	58,947,039.75
Research	2,090,147.59	1,989,406.83
Public Service	1,495,986.30	558,234.81
Academic Support	15,543,747.23	16,746,951.26
Student Services	12,914,305.84	12,881,528.49
Institutional Support	14,087,586.91	14,690,558.24
Operations and Maintenance of Plant	12,975,080.07	13,902,618.82
Scholarships and Fellowships	13,893,217.29	9,959,089.88
Auxiliary Enterprises	12,292,638.32	11,848,012.32
Depreciation and Amortization	16,588,997.46	17,180,352.74
Total Operating Expenses	<u>163,503,795.28</u>	<u>158,703,793.14</u>
Operating Income (Loss)	<u>(66,063,918.38)</u>	<u>(66,730,855.49)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	40,081,857.19	42,416,824.81
Federal Nonexchange Sponsored Programs	17,567,036.64	16,597,516.54
Federal Nonexchange Pass-Through	1,109,520.00	
State Nonexchange Pass-Through		
Gift Contributions for Operations	1,013,197.29	1,104,566.36
Investment Income	9,320,008.44	8,785,185.64
Net Increase (Decrease) in Fair Value of Investments	26,043,722.81	4,383,263.56
Gain (Loss) on Sale of Capital Assets	(46,441.54)	(96,983.29)
Other Nonoperating (Expenses)		<u>(412,276.57)</u>
Net Nonoperating Revenues (Expenses)	<u>95,088,900.83</u>	<u>72,778,097.05</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	29,024,982.45	6,047,241.56
Gifts and Sponsored Programs for Capital Acquisitions	100,000.00	4,800.00
Additions to Permanent Endowments	4,073,813.71	3,924,270.17
Reclass from/(to) Other Institutions	979,091.04	491,171.35
Transfers Between Institutions & System, Debt Service - Mandatory	(12,968,413.94)	(15,858,546.68)
Transfers Between Institutions & System Admin. - Non mandatory	2,370,763.34	3,755,247.87
Transfers From Other State Agencies	193,059.00	219,453.00
Legislative Appropriations Lapsed		<u>(13,100.71)</u>
Change in Net Position	<u>23,773,295.60</u>	<u>(1,429,463.44)</u>
Beginning Net Position	<u>363,353,279.93</u>	<u>364,782,743.37</u>
Ending Net Position	<u>\$ 387,126,575.53</u>	<u>363,353,279.93</u>

The University of Texas at Tyler
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2021

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	\$ 60,272,757.17	\$ 54,548,568.33
Proceeds from Sponsored Programs	13,350,697.21	22,450,587.24
Proceeds from Auxiliaries	10,982,690.04	8,909,862.23
Proceeds from Other Revenues	12,059,791.86	10,333,711.29
Payments to Suppliers	(50,832,518.95)	(45,504,379.46)
Payments to Employees	(95,614,341.41)	(94,644,885.29)
Payments for Loans Provided	(19,945.82)	(2,839,115.33)
Proceeds from Loan Programs	365,372.05	2,064,422.64
Net Cash Provided (Used) by Operating Activities	<u>(49,435,497.85)</u>	<u>(44,681,228.35)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	40,561,474.63	42,517,565.71
Proceeds from Operating Gifts	2,400,611.55	1,132,336.85
Proceeds from Private Gifts for Endowment Purposes	4,073,813.71	3,924,270.17
Proceeds from Other Noncapital Financing Activities	30,892,793.17	13,246,639.00
Receipts for Transfers from System or Other Agencies	243,331.44	1,112,904.46
Payments for Other Uses	(25,437,679.29)	(32,686,137.01)
Proceeds from Nonexchange Sponsored Programs	18,692,200.42	6,483,270.02
Net Cash Provided by Noncapital Financing Activities	<u>71,426,545.63</u>	<u>35,730,849.20</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	2,219,444.62	4,999,974.31
Proceeds from Capital Appropriations, Grants, and Gifts	100,000.00	-
Payments for Additions to Capital Assets	(5,114,962.49)	(7,656,472.52)
Mandatory Transfers to System for Capital Related Debt	(12,968,413.94)	(15,858,546.68)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(15,763,931.81)</u>	<u>(18,515,044.89)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	12,273,021.85
Proceeds from Interest and Investment Income	3,428,993.79	4,996,289.57
Proceeds from Interest and Investment Income Invested by System	5,888,345.32	3,857,003.76
Payments to Acquire Investments Invested by System	(5,885,911.22)	-
Net Cash Provided (Used) by Investing Activities	<u>3,431,427.89</u>	<u>21,126,315.18</u>
Net Increase (Decrease) in Cash	9,658,543.86	(6,339,108.86)
Cash and Cash Equivalents (Beginning of the Year)	27,477,126.29	33,816,235.15
Cash and Cash Equivalents (End of the Year)	<u>\$ 37,135,670.15</u>	<u>\$ 27,477,126.29</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(66,063,918.38)	(66,730,855.49)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	16,588,997.46	17,180,352.74
Bad Debt Expense	(352,630.81)	(540,327.91)
Changes in Assets and Liabilities:		
Accounts Receivable	(2,587,112.50)	3,653,044.29
Loans and Contracts	345,426.23	(774,692.69)
Other Current and Noncurrent Assets	(373,253.50)	(906,520.33)
Accounts Payable	1,497,703.49	2,196,861.27
Due to System	(23,055.20)	144,637.73
Unearned Revenue	1,602,147.12	592,497.03
Employees' Compensable Leave	81,113.24	505,042.16
Other Current and Noncurrent Liabilities	(150,915.00)	(1,267.15)
Total Adjustments	<u>16,628,420.53</u>	<u>22,049,627.14</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (49,435,497.85)</u>	<u>\$ (44,681,228.35)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	26,043,722.81	4,383,263.56
Miscellaneous Noncash Transactions	(46,441.54)	(96,983.29)