

The University of Texas at Tyler
 Exhibit A Statement of Net Position
 As of August 31, 2015

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 30,864,282.56	22,786,391.38
Restricted Cash & Cash Equivalents	(13,544,163.69)	(5,607,540.08)
Balance in State Appropriations	3,026,821.44	4,517,123.54
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2015 & \$0.00 in 2014)	21,815,079.08	12,138,693.63
Other Intergov. (allow. \$0.00 in 2015 & \$0.00 in 2014)	2,259,554.24	499,427.09
Student (allow. \$1,953,872.15 in 2015 & \$1,711,170.11 in 2014)	2,073,457.29	2,316,159.33
Interest and Dividend Receivables	99,150.99	116,431.78
Contributions (allow. \$103,300.00 in 2015 & \$111,700.00 in 2014)	1,964,308.05	2,122,005.58
Other (allow. \$0.00 in 2015 & \$0.00 in 2014)	2,458,858.91	2,412,075.92
Due From System Administration	4,270,370.10	9,669,553.08
Due From Other Institutions	41,838.70	27,944.91
Due From Other Agencies	322,933.70	571,392.50
Loans & Contracts (allow. \$1,639,644.57 in 2015 & \$1,310,478.50 in 2014)	3,836,014.01	2,623,163.83
Other Current Assets	534,154.27	365,200.58
Total Current Assets	60,022,659.65	54,558,023.07
Noncurrent Assets:		
Funds Held by System Administration (Restricted)	76,376,283.09	78,886,485.97
Contributions Rec. (allow. \$261,200.00 in 2015 & \$341,400.00 in 2014)	4,963,927.20	6,487,540.13
Unrestricted Investments	37,102,332.35	45,884,482.42
Gross Capital/Intangible Assets	303,206,826.07	277,501,083.39
Accumulated Depreciation/Amortization	(136,212,483.48)	(123,693,825.40)
Total Noncurrent Assets	285,436,885.23	285,065,766.51
Total Assets	345,459,544.88	339,623,789.58
Total Assets and Deferred Outflows	345,459,544.88	339,623,789.58
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	7,255,215.93	6,993,827.20
Salaries Payable	4,677,416.64	4,950,644.14
Due To System Administration	884,837.23	780,359.61
Due To Other Institutions		1,350.49
Unearned Revenue	23,034,436.94	18,833,700.27
Employees' Compensable Leave - Current Portion	967,653.43	960,994.68
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	320,353.46	667,141.75
Other Current Liabilities	312,323.39	184,514.39
Total Current Liabilities	37,452,237.02	33,372,532.53
Noncurrent Liabilities:		
Employees' Compensable Leave	1,047,966.81	871,520.75
Assets Held for Others	5,575,509.50	1,622,058.83
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	378,595.62
Total Noncurrent Liabilities	7,002,071.93	2,872,175.20
Total Liabilities	44,454,308.95	36,244,707.73
Total Liabilities and Deferred Inflows	44,454,308.95	36,244,707.73
NET POSITION		
Net Investment in Capital Assets	166,994,342.59	153,807,257.99
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	38,922,411.94	38,362,837.84
Expendable		
Capital Projects	7,719,019.57	10,399,282.21
Funds Functioning as Endowment (Restricted)	1,648,069.28	474,814.06
Other Expendable	48,413,490.84	50,930,879.46
Unrestricted	37,307,901.71	49,404,010.29
Total Net Position	\$ 301,005,235.93	303,379,081.85

The University of Texas at Tyler
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2015

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 58,457,648.52	52,657,820.54
Discounts and Allowances	(19,170,132.77)	(17,794,177.92)
Federal Sponsored Programs	924,576.82	1,287,704.21
Federal Sponsored Programs Pass-Through from State Agencies	5,546,526.88	5,398,938.75
State Sponsored Programs Pass-Through from State Agencies	6,492,083.04	6,436,808.92
Local Sponsored Programs		62,243.63
Private Sponsored Programs	630,799.79	1,277,232.35
Sales and Services of Educational Activities	3,607,688.76	3,058,707.46
Auxiliary Enterprises	7,449,949.05	5,760,661.95
Other Operating Revenues	221,069.68	176,783.92
Total Operating Revenues	<u>64,160,209.77</u>	<u>58,322,723.81</u>
Operating Expenses:		
Instruction	48,547,638.94	40,857,797.98
Research	1,484,602.83	1,280,197.42
Public Service	1,220,491.40	1,007,882.09
Academic Support	14,444,154.77	12,962,800.03
Student Services	11,226,527.13	9,393,674.31
Institutional Support	11,876,655.40	12,762,637.14
Operations and Maintenance of Plant	10,233,923.44	8,234,337.60
Scholarships and Fellowships	3,654,987.44	5,073,850.52
Auxiliary Enterprises	8,363,468.99	7,462,727.49
Depreciation and Amortization	13,370,789.37	11,640,404.60
Total Operating Expenses	<u>124,423,239.71</u>	<u>110,676,309.18</u>
Operating Income (Loss)	<u>(60,263,029.94)</u>	<u>(52,353,585.37)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	36,689,277.78	36,753,979.74
Federal Nonexchange Sponsored Programs	9,307,231.00	9,371,088.00
Gift Contributions for Operations	1,502,624.61	5,884,290.71
Investment Income	5,034,049.81	5,069,486.18
Net Increase (Decrease) in Fair Value of Investments	(5,786,927.05)	9,887,205.28
Other Nonoperating Revenues	43,154.59	
Other Nonoperating (Expenses)	3,997.81	(36,982.52)
Net Nonoperating Revenues (Expenses)	<u>46,793,408.55</u>	<u>66,929,067.39</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	(13,469,621.39)	14,575,482.02
Gifts and Sponsored Programs for Capital Acquisitions	902,222.38	5,399,126.90
Additions to Permanent Endowments / Annuities	570,894.00	538,776.92
Reclass from/(to) Other Institutions	12,036,936.71	(13,954,666.84)
Transfers Between Institutions & System, Debt Service - Mandatory	(8,896,455.24)	(8,251,357.32)
Transfers Between Institutions & System Admin. - Non mandatory	6,988,310.52	45,031,695.55
Transfers From Other State Agencies	91,407.91	
Transfers to Other State Agencies	(569,164.00)	(529,661.40)
Legislative Appropriations Lapsed	(28,376.81)	(107,927.40)
Change in Net Position	<u>(2,373,845.92)</u>	<u>42,701,468.43</u>
Beginning Net Position	<u>303,379,081.85</u>	<u>260,677,613.42</u>
Ending Net Position	<u>\$ 301,005,235.93</u>	<u>303,379,081.85</u>

The University of Texas at Tyler
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2015

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	40,428,181.66	34,142,599.46
Proceeds from Sponsored Programs	2,861,866.27	18,018,966.05
Proceeds from Auxiliaries	9,061,433.80	5,476,595.64
Proceeds from Other Revenues	(3,230,400.12)	18,303,163.94
Payments to Suppliers	(22,976,713.69)	(40,058,537.80)
Payments to Employees	(75,760,889.30)	(66,189,941.15)
Payments for Loans Provided	(1,550,702.24)	(1,469,346.30)
Proceeds from Loan Programs	8,685.99	941,971.49
Net Cash Provided (Used) by Operating Activities	<u>(51,158,537.63)</u>	<u>(30,834,528.67)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	38,151,203.07	34,538,538.98
Proceeds from Operating Gifts	1,853,384.32	1,717,403.67
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	570,894.00	538,776.92
Proceeds from Other Nonoperating Revenues	(969.00)	969.00
Receipts for Transfers from System or Other Agencies	5,357,902.21	1,165,345.93
Payments for Transfers to System or Other Agencies	(6,716,669.50)	(1,708,562.89)
Payments for Other Uses	3,997.81	-
Proceeds from Nonexchange Sponsored Programs	9,307,231.00	9,371,088.00
Net Cash Provided by Noncapital Financing Activities	<u>48,526,973.91</u>	<u>45,623,559.61</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	24,505,390.78	24,995,168.62
Proceeds from Capital Appropriations, Grants, and Gifts	2,232,773.13	2,682,002.86
Payments for Additions to Capital Assets	(26,421,494.60)	(27,999,678.66)
Mandatory Transfers to System for Capital Related Debt	(8,896,455.24)	(8,251,357.32)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(8,579,785.93)</u>	<u>(8,573,864.50)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	5,505,425.90	4,743,245.56
Proceeds from Interest and Investment Income	1,510,808.05	1,333,738.83
Proceeds from Interest and Investment Income Invested by System	4,336,383.27	3,204,050.02
Payments to Acquire Investments Invested by System	-	-
Net Cash Provided (Used) by Investing Activities	<u>11,352,617.22</u>	<u>9,281,034.41</u>
Net Increase (Decrease) in Cash	141,267.57	15,496,200.85
Cash and Cash Equivalents (Beginning of the Year)	17,178,851.30	1,682,650.45
Cash and Cash Equivalents (End of the Year)	<u>\$ 17,320,118.87</u>	<u>\$ 17,178,851.30</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(60,263,029.94)	(52,353,585.37)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	13,370,789.37	11,640,404.60
Bad Debt Expense	329,166.07	402,927.18
Changes in Assets and Liabilities:		
Accounts Receivable	(11,006,028.54)	5,177,575.42
Loans and Contracts	(1,542,016.25)	(527,374.81)
Other Current and Noncurrent Assets	(168,953.69)	308,448.86
Accounts Payable	(448,043.42)	4,561,193.38
Due to System	104,477.62	27,550.08
Unearned Revenue	4,200,736.67	(561,330.15)
Assets Held for Others	3,953,450.67	150,719.49
Employees' Compensable Leave	183,104.81	417,398.87
Other Current and Noncurrent Liabilities	127,809.00	(78,456.22)
Total Adjustments	<u>9,104,492.31</u>	<u>21,519,056.70</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (51,158,537.63)</u>	<u>\$ (30,834,528.67)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	(5,786,927.05)	9,887,205.28
Miscellaneous Noncash Transactions	47,344.50	(36,982.52)