

The University of Texas at Tyler
 Exhibit A Statement of Net Position
 As of August 31, 2020

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 47,857,534.92	32,524,436.16
Restricted Cash & Cash Equivalents	(20,380,408.63)	1,291,798.99
Balance in State Appropriations	1,997,744.19	2,111,585.80
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2020 & \$0.00 in 2019)	33,957,374.21	9,723,792.72
Other Intergov. (allow. \$0.00 in 2020 & \$0.00 in 2019)	1,904,381.77	1,992,955.97
Student (allow. \$1,911,537.28 in 2020 & \$2,079,284.95 in 2019)	11,575,838.45	10,721,680.39
Interest and Dividend Receivables	30,589.86	98,693.16
Contributions (allow. \$1,300.00 in 2020 & \$75,900.00 in 2019)	1,322,672.03	1,346,444.80
Other (allow. \$0.00 in 2020 & \$0.00 in 2019)	5,921,905.38	5,303,987.44
Due From System Administration	1,095,212.18	2,742,223.12
Due From Other Institutions	24,858.93	8,420.36
Due From Other Agencies	10,407.53	20,890.72
Loans & Contracts (allow. \$1,690,039.10 in 2020 & \$2,230,825.01 in 2019)	3,440,671.01	2,125,192.41
Other Current Assets	3,347,051.49	2,440,531.16
Total Current Assets	92,105,833.32	72,452,633.20
Noncurrent Assets:		
Funds Held by System Administration (Restricted)	98,484,132.86	87,871,031.42
Contributions Rec. (allow. \$900.00 in 2020 & \$900.00 in 2019)	105,584.12	104,781.84
Unrestricted Investments	25,649,287.84	44,159,107.01
Funds Held by System Administration (Unrestricted)	183,953.61	176,994.17
Gross Capital/Intangible Assets	415,296,091.12	411,998,522.16
Accumulated Depreciation/Amortization	(211,543,795.34)	(195,729,101.82)
Total Noncurrent Assets	328,175,254.21	348,581,334.78
Total Assets	420,281,087.53	421,033,967.98
Total Assets and Deferred Outflows	420,281,087.53	421,033,967.98
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	12,466,770.88	12,459,872.31
Salaries Payable	4,151,693.06	4,746,485.79
Due To System Administration	1,350,295.56	1,205,657.83
Due To Other Institutions		527.50
Due To Other State Agencies	24,094.88	
Unearned Revenue	35,263,148.70	34,670,651.67
Employees' Compensable Leave - Current Portion	1,082,368.83	1,099,202.64
Notes, Loans, and Leases Payable		
Other Current Liabilities	263,715.21	264,982.36
Total Current Liabilities	54,602,087.12	54,447,380.10
Noncurrent Liabilities:		
Employees' Compensable Leave	1,947,124.86	1,425,248.89
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	378,595.62
Total Noncurrent Liabilities	2,325,720.48	1,803,844.51
Total Liabilities	56,927,807.60	56,251,224.61
Total Liabilities and Deferred Inflows	56,927,807.60	56,251,224.61
NET POSITION		
Net Investment in Capital Assets	203,752,295.78	216,269,420.34
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	50,331,134.57	43,333,550.05
Expendable		
Capital Projects	2,949,755.35	2,224,671.96
Funds Functioning as Endowment (Restricted)	2,163,270.94	1,942,128.65
Other Expendable	65,236,614.65	58,325,807.18
Unrestricted	38,920,208.64	42,687,165.19
Total Net Position	\$ 363,353,279.93	364,782,743.37

The University of Texas at Tyler
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2020

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 83,382,561.08	80,155,808.19
Discounts and Allowances	(29,366,665.37)	(28,236,259.38)
Federal Sponsored Programs	5,184,319.85	4,078,628.99
Federal Sponsored Programs Pass-Through from State Agencies	299,520.96	(276,794.04)
State Sponsored Programs Pass-Through from State Agencies	11,233,656.28	9,917,684.49
Private Sponsored Programs	464,688.84	1,364,978.93
Sales and Services of Educational Activities	10,757,113.91	11,246,267.68
Auxiliary Enterprises	9,737,991.81	10,553,752.20
Other Operating Revenues	279,750.29	323,691.18
Total Operating Revenues	<u>91,972,937.65</u>	<u>89,127,758.24</u>
Operating Expenses:		
Instruction	58,947,039.75	56,531,783.83
Research	1,989,406.83	2,071,915.96
Public Service	558,234.81	596,655.38
Academic Support	16,746,951.26	17,154,652.49
Student Services	12,881,528.49	11,944,337.33
Institutional Support	14,690,558.24	13,679,287.93
Operations and Maintenance of Plant	13,902,618.82	12,224,090.76
Scholarships and Fellowships	9,959,089.88	9,152,272.99
Auxiliary Enterprises	11,848,012.32	13,307,990.64
Depreciation and Amortization	17,180,352.74	17,202,653.52
Total Operating Expenses	<u>158,703,793.14</u>	<u>153,865,640.83</u>
Operating Income (Loss)	<u>(66,730,855.49)</u>	<u>(64,737,882.59)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	42,416,824.81	43,955,396.92
Federal Nonexchange Sponsored Programs	16,597,516.54	12,157,348.00
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through		
Gift Contributions for Operations	1,104,566.36	2,491,978.58
Investment Income	8,785,185.64	6,509,591.09
Net Increase (Decrease) in Fair Value of Investments	4,383,263.56	543,563.09
Gain (Loss) on Sale of Capital Assets	(96,983.29)	(4,201.51)
Other Nonoperating Revenues		5,875.00
Other Nonoperating (Expenses)	(412,276.57)	(3,604.85)
Net Nonoperating Revenues (Expenses)	<u>72,778,097.05</u>	<u>65,655,946.32</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	6,047,241.56	918,063.73
Gifts and Sponsored Programs for Capital Acquisitions	4,800.00	105,261.18
Additions to Permanent Endowments	3,924,270.17	923,105.97
Reclass from/(to) Other Institutions	491,171.35	9,437,735.84
Transfers Between Institutions & System, Debt Service - Mandatory	(15,858,546.68)	(15,924,267.95)
Transfers Between Institutions & System Admin. - Non mandatory	3,755,247.87	1,358,104.57
Transfers From Other State Agencies	219,453.00	309,433.00
Legislative Appropriations Lapsed	(13,100.71)	(330.00)
Change in Net Position	<u>(1,429,463.44)</u>	<u>(2,872,893.66)</u>
Beginning Net Position	364,782,743.37	367,313,432.04
Restatements		<u>342,204.99</u>
Beginning Net Position (As Restated)	<u>364,782,743.37</u>	<u>367,655,637.03</u>
Ending Net Position	<u>\$ 363,353,279.93</u>	<u>364,782,743.37</u>

The University of Texas at Tyler
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2020

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	54,548,568.33	49,509,822.64
Proceeds from Sponsored Programs	22,450,587.24	15,878,657.11
Proceeds from Auxiliaries	8,909,862.23	10,437,150.91
Proceeds from Other Revenues	10,333,711.29	9,752,085.11
Payments to Suppliers	(45,504,379.46)	(43,368,042.36)
Payments to Employees	(94,644,885.29)	(88,824,113.49)
Payments for Loans Provided	(2,839,115.33)	(1,041,827.95)
Proceeds from Loan Programs	2,064,422.64	1,580,140.47
Net Cash Provided (Used) by Operating Activities	<u>(44,681,228.35)</u>	<u>(46,076,127.56)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	42,517,565.71	43,740,168.98
Proceeds from Operating Gifts	1,132,336.85	3,108,464.40
Proceeds from Private Gifts for Endowment Purposes	3,924,270.17	923,105.97
Proceeds from Other Noncapital Financing Activities	13,246,639.00	5,875.00
Receipts for Transfers from System or Other Agencies	1,112,904.46	579,783.63
Payments for Other Uses	(32,686,137.01)	(173,482.07)
Proceeds from Nonexchange Sponsored Programs	6,483,270.02	12,963,438.33
Net Cash Provided by Noncapital Financing Activities	<u>35,730,849.20</u>	<u>61,147,354.24</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	4,999,974.31	11,928,466.69
Proceeds from Capital Appropriations, Grants, and Gifts	-	841,500.00
Payments for Additions to Capital Assets	(7,656,472.52)	(12,240,849.44)
Mandatory Transfers to System for Capital Related Debt	(15,858,546.68)	(15,924,267.95)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(18,515,044.89)</u>	<u>(15,395,150.70)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	12,273,021.85	-
Proceeds from Interest and Investment Income	4,996,289.57	2,071,615.95
Proceeds from Interest and Investment Income Invested by System	3,857,003.76	4,442,265.35
Payments to Acquire Investments Invested by System	-	(6,432,820.12)
Net Cash Provided (Used) by Investing Activities	<u>21,126,315.18</u>	<u>81,061.18</u>
Net Increase (Decrease) in Cash	(6,339,108.86)	(242,862.84)
Cash and Cash Equivalents (Beginning of the Year)	33,816,235.15	34,059,097.99
Cash and Cash Equivalents (End of the Year)	<u>\$ 27,477,126.29</u>	<u>\$ 33,816,235.15</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(66,730,855.49)	(64,737,882.59)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	17,180,352.74	17,202,653.52
Bad Debt Expense	(540,327.91)	(273,438.53)
Changes in Assets and Liabilities:		
Accounts Receivable	3,653,044.29	(1,729,870.96)
Loans and Contracts	(774,692.69)	538,312.52
Other Current and Noncurrent Assets	(906,520.33)	868,518.19
Accounts Payable	2,196,861.27	3,580,204.58
Due to System	144,637.73	71,450.66
Unearned Revenue	592,497.03	104,194.83
Employees' Compensable Leave	505,042.16	180,414.64
Other Current and Noncurrent Liabilities	(1,267.15)	(1,880,684.42)
Total Adjustments	<u>22,049,627.14</u>	<u>18,661,755.03</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (44,681,228.35)</u>	<u>\$ (46,076,127.56)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	4,383,263.56	543,563.09
Miscellaneous Noncash Transactions	(96,983.29)	(4,201.51)