

The University of Texas at Tyler  
 Exhibit A Statement of Net Position  
 As of August 31, 2018

	Current Year Totals	Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
Current Assets:		
Cash & Cash Equivalents	\$ 35,596,717.42	39,040,917.34
Restricted Cash & Cash Equivalents	(1,537,619.43)	(10,719,216.87)
Balance in State Appropriations	1,896,687.86	4,378,337.53
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2018 & \$0.00 in 2017)	11,272,814.45	16,737,916.15
Other Intergov. (allow. \$0.00 in 2018 & \$0.00 in 2017)	2,102,578.08	2,145,402.83
Student (allow. \$2,049,241.40 in 2018 & \$2,058,355.90 in 2017)	8,328,845.36	8,671,293.10
Interest and Dividend Receivables	102,023.20	85,423.38
Contributions (allow. \$93,200.00 in 2018 & \$89,400.00 in 2017)	1,770,602.13	1,699,525.31
Other (allow. \$0.00 in 2018 & \$0.00 in 2017)	5,057,099.69	5,984,864.23
Due From System Administration	4,146,160.20	15,874,966.06
Due From Other Institutions	94,852.08	103,327.64
Due From Other Agencies	246.23	252,424.22
Loans & Contracts (allow. \$2,512,752.46 in 2018 & \$2,271,807.63 in 2017)	2,381,577.48	2,580,382.95
Other Current Assets	3,309,049.35	589,349.10
Total Current Assets	<u>74,521,634.10</u>	<u>87,424,912.97</u>
Noncurrent Assets:		
Restricted Investments		
Funds Held by System Administration (Restricted)	87,765,877.06	82,611,813.14
Contributions Rec. (allow. \$55,200.00 in 2018 & \$97,500.00 in 2017)	1,033,349.15	1,829,631.44
Unrestricted Investments	37,464,872.33	28,866,909.51
Gross Capital/Intangible Assets	396,391,462.55	347,723,293.19
Accumulated Depreciation/Amortization	(178,545,199.05)	(164,610,422.16)
Total Noncurrent Assets	<u>344,110,362.04</u>	<u>296,421,225.12</u>
Total Assets	<u>418,631,996.14</u>	<u>383,846,138.09</u>
Total Assets and Deferred Outflows	<u>418,631,996.14</u>	<u>383,846,138.09</u>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	5,072,619.07	12,678,390.76
Salaries Payable	4,491,167.02	4,457,220.01
Due To System Administration	1,134,207.17	1,126,219.88
Due To Other Institutions	2,893.89	21,589.04
Unearned Revenue	34,566,456.84	30,701,721.61
Employees' Compensable Leave - Current Portion	1,003,587.96	952,283.64
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	503,496.76	499,307.00
Other Current Liabilities	299,375.21	316,877.71
Total Current Liabilities	<u>47,073,803.92</u>	<u>50,753,609.65</u>
Noncurrent Liabilities:		
Employees' Compensable Leave	1,340,448.93	1,405,805.91
Assets Held for Others	2,525,715.63	2,494,247.68
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	378,595.62	378,595.62
Total Noncurrent Liabilities	<u>4,244,760.18</u>	<u>4,278,649.21</u>
Total Liabilities	<u>51,318,564.10</u>	<u>55,032,258.86</u>
Total Liabilities and Deferred Inflows	<u>51,318,564.10</u>	<u>55,032,258.86</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	217,846,263.50	183,112,871.03
Restricted for:		
Nonexpendable		
Permanent Health and True Endowments	42,399,121.81	40,814,420.36
Expendable		
Capital Projects	3,448,491.38	12,550,894.48
Funds Functioning as Endowment (Restricted)	1,956,982.87	1,876,268.27
Other Expendable	56,442,174.17	50,131,184.96
Unrestricted	45,220,398.31	40,328,240.13
Total Net Position	<u>\$ 367,313,432.04</u>	<u>328,813,879.23</u>

The University of Texas at Tyler  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2018

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 74,893,784.97	70,778,132.55
Discounts and Allowances	(24,431,531.57)	(23,454,249.36)
Federal Sponsored Programs	2,179,301.89	1,370,663.20
Federal Sponsored Programs Pass-Through from State Agencies	2,281,355.34	2,905,769.90
State Sponsored Programs Pass-Through from State Agencies	7,841,505.69	8,369,516.65
Private Sponsored Programs	1,659,247.87	707,774.77
Sales and Services of Educational Activities	11,829,045.16	11,055,414.71
Auxiliary Enterprises	10,700,006.45	9,530,359.17
Other Operating Revenues	336,142.45	226,070.31
Total Operating Revenues	<u>87,288,858.25</u>	<u>81,489,451.90</u>
Operating Expenses:		
Instruction	55,371,344.42	53,178,572.00
Research	1,892,779.59	2,155,353.37
Public Service	254,563.64	744,506.19
Academic Support	18,593,482.31	19,404,912.88
Student Services	10,954,142.47	10,920,428.30
Institutional Support	12,831,971.22	14,041,838.44
Operations and Maintenance of Plant	10,734,960.79	9,139,378.63
Scholarships and Fellowships	6,105,488.24	5,647,414.17
Auxiliary Enterprises	11,377,084.43	9,776,396.14
Depreciation and Amortization	15,950,274.04	14,070,615.35
Total Operating Expenses	<u>144,066,091.15</u>	<u>139,079,415.47</u>
Operating Income (Loss)	<u>(56,777,232.90)</u>	<u>(57,589,963.57)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	43,861,159.40	39,575,242.71
Federal Nonexchange Sponsored Programs	10,891,259.00	10,795,073.22
Federal Nonexchange Pass-Through		
State Nonexchange Pass-Through		
Gift Contributions for Operations	1,470,449.08	1,165,850.65
Investment Income	6,031,063.66	5,382,882.48
Net Increase (Decrease) in Fair Value of Investments	3,425,089.29	7,205,711.39
Gain (Loss) on Sale of Capital Assets	(131,726.11)	(5,060.63)
Other Nonoperating Revenues		94,393.12
Net Nonoperating Revenues (Expenses)	<u>65,547,294.32</u>	<u>64,214,092.94</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	8,770,061.42	6,624,129.37
Gifts and Sponsored Programs for Capital Acquisitions	3,787.73	170,339.57
Additions to Permanent Endowments	1,459,254.59	1,112,996.05
Reclass from/(to) Other Institutions	21,543,348.64	3,137,667.25
Transfers Between Institutions & System, Debt Service - Mandatory	(15,278,114.81)	(15,232,234.18)
Transfers Between Institutions & System Admin. - Non mandatory	21,905,660.74	5,818,778.85
Transfers From Other State Agencies	242,141.00	4,861,968.00
Transfers to Other State Agencies	(88,536.00)	
Legislative Appropriations Lapsed	(58,050.50)	
Change in Net Position	<u>38,499,552.81</u>	<u>6,493,644.91</u>
Beginning Net Position	<u>328,813,879.23</u>	<u>322,320,234.32</u>
Ending Net Position	<u>\$ 367,313,432.04</u>	<u>328,813,879.23</u>

The University of Texas at Tyler  
Exhibit C - Statement of Cash Flows  
For the Year Ended August 31, 2018

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	54,337,909.40	46,989,961.98
Proceeds from Sponsored Programs	17,922,788.19	6,395,703.56
Proceeds from Auxiliaries	11,225,273.07	9,222,814.98
Proceeds from Other Revenues	12,924,974.90	10,640,057.96
Payments to Suppliers	(42,389,351.07)	(39,006,694.67)
Payments to Employees	(88,459,250.14)	(86,463,191.80)
Payments for Loans Provided	(1,722,152.49)	(1,897,774.58)
Proceeds from Loan Programs	1,680,013.13	1,678,129.39
Net Cash Provided (Used) by Operating Activities	<u>(34,479,795.01)</u>	<u>(52,440,993.18)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	46,284,758.57	36,802,151.31
Proceeds from Operating Gifts	2,159,942.28	2,013,254.78
Proceeds from Private Gifts for Endowment Purposes	1,459,254.59	1,112,996.05
Receipts for Transfers from System or Other Agencies	1,046,987.96	7,061,277.30
Payments for Transfers to System or Other Agencies	(88,536.00)	(2,273,197.21)
Proceeds from Nonexchange Sponsored Programs	12,670,489.67	10,815,981.02
Net Cash Provided by Noncapital Financing Activities	<u>63,532,897.07</u>	<u>55,532,463.25</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Nonmandatory Capital Related Transfers	54,374,193.23	24,423,821.34
Proceeds from Capital Appropriations, Grants, and Gifts	39,500.00	866,853.10
Payments for Additions to Capital Assets	(58,137,584.40)	(25,749,796.58)
Mandatory Transfers to System for Capital Related Debt	(15,278,114.81)	(15,232,234.18)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(19,002,005.98)</u>	<u>(15,691,356.32)</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	1,647,200.18	1,404,200.69
Proceeds from Interest and Investment Income Invested by System	4,366,038.71	3,993,852.10
Payments to Acquire Investments Invested by System	(10,326,937.45)	-
Net Cash Provided (Used) by Investing Activities	<u>(4,313,698.56)</u>	<u>16,212,318.13</u>
Net Increase (Decrease) in Cash	5,737,397.52	3,612,431.88
Cash and Cash Equivalents (Beginning of the Year)	28,321,700.47	24,709,268.59
Cash and Cash Equivalents (End of the Year)	<u>\$ 34,059,097.99</u>	<u>\$ 28,321,700.47</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(56,777,232.90)	(57,589,963.57)
<b>Adjustments to Reconcile Operating Results to Net Cash:</b>		
Depreciation and Amortization Expense	15,950,274.04	14,070,615.35
Bad Debt Expense	242,465.93	122,885.04
<b>Changes in Assets and Liabilities:</b>		
Accounts Receivable	5,258,040.51	(10,486,439.54)
Loans and Contracts	(42,139.36)	(219,645.19)
Other Current and Noncurrent Assets	(2,719,700.25)	381,627.01
Accounts Payable	(264,138.29)	(1,198,354.81)
Due to System	7,987.29	104,261.69
Unearned Revenue	3,864,735.23	2,210,916.24
Assets Held for Others	31,467.95	87,400.28
Employees' Compensable Leave	(14,052.66)	157,122.98
Other Current and Noncurrent Liabilities	(17,502.50)	(81,418.66)
Total Adjustments	<u>22,297,437.89</u>	<u>5,148,970.39</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (34,479,795.01)</u>	<u>\$ (52,440,993.18)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	3,425,089.29	7,205,711.39
Donated Capital Assets	-	145,221.00
Miscellaneous Noncash Transactions	(131,726.11)	89,332.49