

The University of Texas Health Science Center at Tyler  
Exhibit A Statement of Net Position  
As of August 31, 2013

	Current Year Totals	Restated Prior Year Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 5,602,260.02	14,050,887.12
Restricted Cash & Cash Equivalents	9,101,469.91	9,397,827.52
Balance in State Appropriations		4,127.67
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2013 & \$0.00 in 2012)	1,736,495.05	4,120,502.74
Patient & Healthcare(allow. \$8,744,508.00 in 2013 & \$20,299,702.00 in 2012)	9,315,859.49	7,964,159.91
Contributions (allow. \$0.00 in 2013 & \$0.00 in 2012)	135,149.17	136,965.65
Other (allow. \$0.00 in 2013 & \$0.00 in 2012)	839,699.49	417,534.84
Due From Other Funds	219,348.77	208,751.90
Due From System Administration	630,154.33	429,387.92
Due From Other Institutions	156,826.79	
Due From Other Agencies	104,345.87	508,225.69
Inventories	2,097,316.43	1,835,138.19
Other Current Assets	1,143,617.93	381,235.07
<b>Total Current Assets</b>	<b>31,082,543.25</b>	<b>39,454,744.22</b>
<b>Noncurrent Assets:</b>		
Restricted Investments	1,499,097.02	292,872.24
Funds Held by System Administration (Restricted)	42,544,916.56	40,568,656.94
Contributions Rec. (allow. \$0.00 in 2013 & \$0.00 in 2012)	61,487.46	196,636.63
Unrestricted Investments	18,011,018.23	22,703,466.35
Other Noncurrent Assets	655,068.07	349,652.85
Gross Capital/Intangible Assets	244,144,478.08	222,666,295.66
Accumulated Depreciation/Amortization	(119,633,210.01)	(111,169,516.08)
<b>Total Noncurrent Assets</b>	<b>187,282,855.41</b>	<b>175,608,064.59</b>
<b>Total Assets</b>	<b>218,365,398.66</b>	<b>215,062,808.81</b>
<b>Total Assets and Deferred Outflows</b>	<b>218,365,398.66</b>	<b>215,062,808.81</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Liabilities	10,031,213.66	6,086,096.08
Salaries Payable	2,966,031.56	2,645,110.92
Due To Other Funds	219,348.77	208,751.90
Due To System Administration	1,167,711.37	1,030,110.55
Due To Other Institutions	50,075.75	
Due To Other State Agencies	98,780.44	994.16
Unearned Revenue	1,934,595.26	1,411,974.04
Employees' Compensable Leave - Current Portion	2,037,829.30	1,929,136.14
Notes, Loans, and Leases Payable		
Payable From Restricted Assets	246,912.95	425,287.08
Assets Held for Others	24,455.40	
<b>Total Current Liabilities</b>	<b>18,776,954.46</b>	<b>13,737,460.87</b>
<b>Noncurrent Liabilities:</b>		
Employees' Compensable Leave	1,825,265.96	1,511,927.45
Liability to Beneficiaries		66,792.57
Notes, Loans, and Leases Payable		
Other Noncurrent Liabilities	407,026.60	252,983.61
<b>Total Noncurrent Liabilities</b>	<b>2,232,292.56</b>	<b>1,831,703.63</b>
<b>Total Liabilities</b>	<b>21,009,247.02</b>	<b>15,569,164.50</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>21,009,247.02</b>	<b>15,569,164.50</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	124,511,268.07	111,496,779.58
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	32,899,927.43	32,478,817.32
Expendable		
Capital Projects	(3,058,093.32)	(1,103,400.65)
Funds Functioning as Endowment (Restricted)	899,140.47	730,786.03
Other Expendable	18,313,869.65	16,411,187.61
Unrestricted	23,790,039.34	39,479,474.42
<b>Total Net Position</b>	<b>\$ 197,356,151.64</b>	<b>199,493,644.31</b>

The University of Texas Health Science Center at Tyler  
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended August 31, 2013

	Current Year Totals	Restated Prior Year Totals
<b>Operating Revenues:</b>		
Student Tuition and Fees	\$ 39,200.38	
Federal Sponsored Programs	5,607,519.96	5,327,411.01
Federal Sponsored Programs Pass-Through from State Agencies	1,856,471.18	3,135,681.24
State Sponsored Programs Pass-Through from State Agencies	918,246.55	816,651.72
Private Sponsored Programs	5,866,942.26	3,882,574.76
Sales and Services of Educational Activities	1,325,604.39	1,665,671.35
Sales and Services of Hospitals	174,912,394.80	158,737,686.22
Discounts and Allowances Sales and Services of Hospitals	(130,355,855.38)	(113,340,900.05)
Professional Fees (Patient Charges)	33,853,605.90	32,586,091.15
Discounts and Allowances Professional Fees (Patient Charges)	(23,309,304.79)	(20,995,336.36)
Auxiliary Enterprises	177,021.07	148,228.44
Other Operating Revenues	7,215,987.84	1,087,933.05
<b>Total Operating Revenues</b>	<b>78,107,834.16</b>	<b>73,051,692.53</b>
<b>Operating Expenses:</b>		
Instruction	9,074,643.75	8,400,776.86
Research	10,316,581.22	10,325,037.68
Public Service	5,990.17	3,844.00
Hospitals / Clinics	86,898,046.89	72,956,993.32
Academic Support	1,103,962.81	1,125,580.80
Institutional Support	8,958,211.70	8,276,101.60
Operations and Maintenance of Plant	9,631,164.77	9,627,430.74
Scholarships and Fellowships	33,272.50	33,503.07
Auxiliary Enterprises	122,753.49	137,193.26
Depreciation and Amortization	9,172,148.24	8,848,101.39
<b>Total Operating Expenses</b>	<b>135,316,775.54</b>	<b>119,734,562.72</b>
<b>Operating Income (Loss)</b>	<b>(57,208,941.38)</b>	<b>(46,682,870.19)</b>
<b>Nonoperating Revenues (Expenses):</b>		
State Appropriations	36,874,227.17	45,837,246.86
Gift Contributions for Operations	962,896.45	880,291.57
Investment Income	4,430,107.20	3,986,372.44
Net Increase (Decrease) in Fair Value of Investments	1,879,868.24	(786,497.11)
Gain (Loss) on Sale of Capital Assets	(9,779.67)	(324,525.83)
Other Nonoperating Revenues	9,240.27	85,792.90
Other Nonoperating (Expenses)	17,145.48	(6,440.85)
<b>Net Nonoperating Revenues (Expenses)</b>	<b>44,163,705.14</b>	<b>49,672,239.98</b>
<b>Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers</b>	<b>(13,045,236.24)</b>	<b>2,989,369.79</b>
Gifts and Sponsored Programs for Capital Acquisitions	8,634.03	101,299.80
Additions to Permanent Endowments / Annuities	412,955.19	
Reclass from/(to) Other Institutions	6,297,431.42	(19,019,369.37)
Transfers Between Institutions & System, Debt Service - Mandatory	(4,827,573.35)	(4,323,288.60)
Transfers Between Institutions & System Admin. - Non mandatory	9,016,296.28	26,550,350.93
Transfers From Other State Agencies	5,105,330.02	13,180,886.04
Transfers to Other State Agencies	(5,105,330.02)	(13,180,886.04)
<b>Change in Net Position</b>	<b>(2,137,492.67)</b>	<b>6,298,362.55</b>
<b>Beginning Net Position</b>	<b>199,493,644.31</b>	<b>193,195,281.76</b>
<b>Ending Net Position</b>	<b>\$ 197,356,151.64</b>	<b>199,493,644.31</b>

The University of Texas Health Science Center at Tyler  
EXHIBIT C - STATEMENT OF CASH FLOWS  
For the Year Ended August 31, 2013

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
<b>Cash Flows from Operating Activities:</b>		
Proceeds from Tuition and Fees	82,857.92	-
Proceeds from Patients and Customers	53,749,140.95	57,073,307.71
Proceeds from Sponsored Programs	17,071,029.49	11,007,661.15
Proceeds from Auxiliaries	177,721.07	148,316.44
Proceeds from Other Revenues	8,439,130.80	2,656,935.16
Payments to Suppliers	(44,285,173.70)	(36,818,285.79)
Payments to Employees	(80,831,962.41)	(72,793,845.78)
Net Cash Provided (Used) by Operating Activities	<u>(45,597,255.88)</u>	<u>(38,725,911.11)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Proceeds from State Appropriations	36,878,354.84	45,833,119.19
Proceeds from Operating Gifts	1,064,678.42	790,329.32
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	412,955.19	-
Proceeds from Other Nonoperating Revenues	9,240.27	85,792.90
Receipts for Transfers from System or Other Agencies	5,273,927.22	215,550.83
Payments for Transfers to System or Other Agencies	(5,137,087.15)	-
Payments for Other Uses	(4,500.00)	(6,440.85)
Net Cash Provided by Noncapital Financing Activities	<u>38,497,568.79</u>	<u>46,918,351.39</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	14,976,431.04	9,953,411.68
Proceeds from Capital Appropriations, Grants, and Gifts	43,770.71	186,326.43
Proceeds from Sale of Capital Assets	14,572.80	105,950.00
Payments for Additions to Capital Assets	(19,626,981.07)	(13,234,699.67)
Mandatory Transfers to System for Capital Related Debt	(4,827,573.35)	(4,323,288.60)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(9,419,779.87)</u>	<u>(7,312,300.16)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Sales of Investments Invested by System	3,390,131.96	-
Proceeds from Interest and Investment Income	18,626.07	9,710.58
Proceeds from Interest and Investment Income Invested by System	4,366,024.22	3,973,064.61
Payments to Acquire Investments	(300.00)	-
Payments to Acquire Investments Invested by System	-	(11,159.26)
Net Cash Provided (Used) by Investing Activities	<u>7,774,482.25</u>	<u>3,971,615.93</u>
Net Increase (Decrease) in Cash	(8,744,984.71)	4,851,756.05
Cash and Cash Equivalents (Beginning of the Year)	23,448,714.64	18,596,958.59
Cash and Cash Equivalents (End of the Year)	<u>\$ 14,703,729.93</u>	<u>\$ 23,448,714.64</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	(57,208,941.38)	(46,682,870.19)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	9,172,148.24	8,848,101.39
Changes in Assets and Liabilities:		
Accounts Receivable	871,189.65	(1,894,624.50)
Inventories	(262,178.24)	80,062.68
Other Current and Noncurrent Assets	(1,067,798.08)	(575,095.79)
Accounts Payable	1,637,571.83	1,079,065.13
Due to System	137,600.82	41,042.86
Unearned Revenue	522,621.22	(179,172.49)
Assets Held for Others	24,455.40	-
Employees' Compensable Leave	422,031.67	411,080.68
Other Current and Noncurrent Liabilities	154,042.99	146,499.12
Total Adjustments	<u>11,611,685.50</u>	<u>7,956,959.08</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (45,597,255.88)</u>	<u>\$ (38,725,911.11)</u>
<b>Non Cash Transactions:</b>		
Net Increase (Decrease) in Fair Value of Investments	1,879,868.24	(786,497.11)
Donated Capital Assets	47.00	3.00
Miscellaneous Noncash Transactions	(9,779.67)	(324,525.83)