

The University of Texas Health Science Center at San Antonio
Exhibit A Statement of Net Position
As of August 31, 2016

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets:		
Cash & Cash Equivalents	\$ 81,846,913.29	123,499,611.14
Restricted Cash & Cash Equivalents	31,685,962.68	(913,662.37)
Balance in State Appropriations	18,273,612.17	15,418,677.50
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2016 & \$0.00 in 2015)	13,361,855.11	11,281,096.46
Other Intergov. (allow. \$0.00 in 2016 & \$0.00 in 2015)	9,437,276.87	10,046,104.66
Student (allow. \$0.00 in 2016 & \$0.00 in 2015)	12,432,006.83	11,918,758.15
Patient & Healthcare(allow. \$2,981,058.98 in 2016 & \$3,208,736.29 in 2015)	20,784,493.83	17,568,544.73
Interest and Dividend Receivables	950,351.11	875,528.06
Contributions (allow. \$54,382.92 in 2016 & \$32,308.60 in 2015)	6,220,905.36	3,835,217.42
Other (allow. \$0.00 in 2016 & \$0.00 in 2015)	26,418,515.52	11,163,554.77
Due From System Administration	54,003,589.02	15,077,458.53
Due From Other Institutions	1,263,804.84	301,708.65
Due From Other Agencies	236,939.95	481,352.21
Inventories	1,866,302.96	2,097,469.15
Loans & Contracts (allow. \$36,769.33 in 2016 & \$44,245.69 in 2015)	1,041,510.31	1,053,662.26
Other Current Assets	571,661.25	1,074,874.98
Total Current Assets	<u>280,395,701.10</u>	<u>224,779,956.30</u>
Noncurrent Assets:		
Restricted Investments	66,222,571.46	109,792,541.90
Loans & Contracts (allow. \$142,545.30 in 2016 & \$170,052.51 in 2015)	4,037,350.37	4,049,612.89
Funds Held by System Administration (Restricted)	488,389,413.12	478,359,684.53
Contributions Rec. (allow. \$64,102.55 in 2016 & \$49,968.83 in 2015)	6,645,823.40	4,946,915.14
Unrestricted Investments	310,231,073.00	230,231,879.10
Other Noncurrent Assets	2,549,080.92	3,786,765.73
Gross Capital/Intangible Assets	1,181,305,603.69	1,246,843,489.84
Accumulated Depreciation/Amortization	(587,916,949.32)	(577,987,246.61)
Total Noncurrent Assets	<u>1,471,463,966.64</u>	<u>1,500,023,642.52</u>
Total Assets	<u>1,751,859,667.74</u>	<u>1,724,803,598.82</u>
Total Assets and Deferred Outflows	<u>1,751,859,667.74</u>	<u>1,724,803,598.82</u>
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	29,194,923.66	22,783,912.78
Salaries Payable	33,048,456.02	34,775,772.09
Federal Payables	6,261,315.00	6,261,315.00
Due To System Administration	6,030,746.40	5,680,048.90
Due To Other Institutions	6,890,859.28	2,311,967.89
Due To Other State Agencies	137,138.70	67,680.82
Statewide Interfund Payable	133,742.90	131,101.13
Unearned Revenue	45,551,695.78	47,962,495.92
Employees' Compensable Leave - Current Portion	25,336,901.90	24,715,411.01
Notes, Loans, and Leases Payable	2,359,968.66	1,425,433.62
Payable From Restricted Assets	6,536,737.91	14,273,033.22
Assets Held for Others	371,286.96	385,826.12
Other Current Liabilities	5,519,902.39	6,056,675.34
Total Current Liabilities	<u>167,373,675.56</u>	<u>166,830,673.84</u>
Noncurrent Liabilities:		
Employees' Compensable Leave	28,902,180.95	28,043,948.57
Liability to Beneficiaries	529,815.74	550,681.43
Notes, Loans, and Leases Payable	1,504,906.17	2,047,420.52
Statewide Interfund Payable	627,131.03	760,873.94
Other Noncurrent Liabilities	222,196.34	366,536.21
Total Noncurrent Liabilities	<u>31,786,230.23</u>	<u>31,769,460.67</u>
Total Liabilities	<u>199,159,905.79</u>	<u>198,600,134.51</u>
Total Liabilities and Deferred Inflows	<u>199,159,905.79</u>	<u>198,600,134.51</u>
NET POSITION		
Net Investment in Capital Assets	591,430,828.36	668,649,833.07
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	349,332,016.59	346,058,461.60
Expendable		
Capital Projects	43,459,533.96	(3,966,066.94)
Funds Functioning as Endowment (Restricted)	18,589,179.29	15,084,937.22
Other Expendable	218,827,985.50	221,967,385.21
Unrestricted	<u>331,060,218.25</u>	<u>278,408,914.15</u>
Total Net Position	<u>\$ 1,552,699,761.95</u>	<u>1,526,203,464.31</u>

The University of Texas Health Science Center at San Antonio
Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended August 31, 2016

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 44,940,972.77	43,228,604.42
Discounts and Allowances	(4,313,530.83)	(4,703,504.47)
Federal Sponsored Programs	100,697,939.62	102,332,606.99
Federal Sponsored Programs Pass-Through from State Agencies	2,005,346.22	2,354,063.84
State Sponsored Programs Pass-Through from State Agencies	11,391,755.60	10,161,432.01
Local Sponsored Programs	171,289,432.69	159,197,678.37
Private Sponsored Programs	31,340,493.16	29,349,406.60
Sales and Services of Educational Activities	23,861,900.57	22,054,445.62
Professional Fees (Patient Charges)	536,976,160.76	491,893,368.24
Discounts and Allowances Professional Fees (Patient Charges)	(345,820,510.08)	(321,428,533.72)
Auxiliary Enterprises	5,528,575.84	5,868,789.20
Other Operating Revenues	<u>32,161,468.91</u>	<u>37,009,991.88</u>
Total Operating Revenues	<u>610,060,005.23</u>	<u>577,318,348.98</u>
Operating Expenses:		
Instruction	358,529,086.01	365,638,956.90
Research	125,811,253.92	110,710,372.35
Public Service	24,187,315.93	30,650,671.76
Hospitals / Clinics	109,153,005.43	100,596,975.68
Academic Support	39,555,460.90	33,755,769.84
Student Services	1,312,726.43	2,125,417.31
Institutional Support	47,823,559.80	41,657,925.20
Operations and Maintenance of Plant	38,347,320.30	36,534,548.34
Scholarships and Fellowships	3,974,870.64	3,433,991.69
Auxiliary Enterprises	5,913,764.07	5,920,965.42
Depreciation and Amortization	<u>51,015,802.93</u>	<u>49,928,776.38</u>
Total Operating Expenses	<u>805,624,166.36</u>	<u>780,954,370.87</u>
Operating Income (Loss)	<u>(195,564,161.13)</u>	<u>(203,636,021.89)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	165,698,328.28	176,410,413.80
Federal Nonexchange Sponsored Programs	1,152,426.44	1,308,275.00
Gift Contributions for Operations	16,729,549.60	13,400,780.20
Investment Income	35,555,143.40	36,918,015.84
Net Increase (Decrease) in Fair Value of Investments	(3,531,295.20)	(41,647,237.03)
Gain (Loss) on Sale of Capital Assets	(542,335.33)	(712,968.05)
Other Nonoperating (Expenses)	<u>(89,858.04)</u>	<u>(11,655.71)</u>
Net Nonoperating Revenues (Expenses)	<u>214,971,959.15</u>	<u>185,665,624.05</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	19,407,798.02	(17,970,397.84)
Gifts and Sponsored Programs for Capital Acquisitions	1,019,202.85	1,742,400.00
Additions to Permanent Endowments / Annuities	9,181,418.14	7,026,799.34
Reclass from/(to) Other Institutions	16,903,425.45	21,012,691.44
Transfers Between Institutions & System, Debt Service - Mandatory	(21,678,563.80)	(21,030,800.55)
Transfers Between Institutions & System Admin. - Non mandatory	104,593,773.61	76,179,085.18
Transfers From Other State Agencies	82,129.00	47,118.91
Transfers to Other State Agencies	103,518,631.63	250,344.93
Legislative Appropriations Lapsed		
Change in Net Position	<u>25,990,551.64</u>	<u>66,756,551.55</u>
Beginning Net Position	1,526,203,464.31	1,459,446,912.76
Restatements	<u>505,746.00</u>	
Beginning Net Position (As Restated)	<u>1,526,709,210.31</u>	<u>1,459,446,912.76</u>
Ending Net Position	<u>\$ 1,552,699,761.95</u>	<u>1,526,203,464.31</u>

The University of Texas Health Science Center at San Antonio
Exhibit C - Statement of Cash Flows
For the Year Ended August 31, 2016

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	42,124,626.93	39,661,576.01
Proceeds from Patients and Customers	187,939,701.58	169,263,004.46
Proceeds from Sponsored Programs	294,759,231.85	303,833,387.09
Proceeds from Auxiliaries	5,528,575.84	4,099,915.24
Proceeds from Other Revenues	57,015,191.44	61,500,092.51
Payments to Suppliers	(203,458,731.75)	(179,375,434.92)
Payments to Employees	(543,110,194.53)	(535,018,730.77)
Payments for Loans Provided	(1,034,424.02)	(1,014,485.34)
Proceeds from Loan Programs	1,080,319.28	1,250,254.56
Net Cash Provided (Used) by Operating Activities	<u>(159,155,703.38)</u>	<u>(135,800,421.16)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	162,843,393.61	179,042,508.35
Proceeds from Operating Gifts	12,538,280.24	15,740,674.15
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	9,181,418.14	7,026,799.34
Proceeds from Other Nonoperating Revenues	4,298,486.23	2,056,056.49
Receipts for Transfers from System or Other Agencies	7,608,895.65	(694,803.54)
Payments for Transfers to System or Other Agencies	(4,350,683.47)	(250,344.93)
Payments for Other Uses	-	(108.00)
Proceeds from Nonexchange Sponsored Programs	1,152,426.44	1,308,275.00
Net Cash Provided by Noncapital Financing Activities	<u>193,272,216.84</u>	<u>204,229,056.86</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	79,895,886.17	98,637,659.87
Proceeds from Capital Appropriations, Grants, and Gifts	1,106,673.16	(105,425.97)
Proceeds from Sale of Capital Assets	11,559.28	-
Payments for Additions to Capital Assets	(85,553,591.77)	(118,224,954.00)
Payments of Principal on Capital Related Debt	(2,287,556.67)	(1,352,379.59)
Mandatory Transfers to System for Capital Related Debt	<u>(21,678,563.80)</u>	<u>(21,030,800.55)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(28,505,593.63)</u>	<u>(42,075,900.24)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	805,402.82	514,610.10
Proceeds from Interest and Investment Income Invested by System	34,520,851.80	40,336,290.78
Payments to Acquire Investments Invested by System	<u>(49,990,247.25)</u>	<u>(40,847,123.35)</u>
Net Cash Provided (Used) by Investing Activities	<u>(14,663,992.63)</u>	<u>3,777.53</u>
Net Increase (Decrease) in Cash	(9,053,072.80)	26,356,512.99
Cash and Cash Equivalents (Beginning of the Year)	122,585,948.77	96,229,435.78
Cash and Cash Equivalents (End of the Year)	<u>\$ 113,532,875.97</u>	<u>\$ 122,585,948.77</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(195,564,161.13)	(203,636,021.89)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	51,015,802.93	49,928,776.38
Bad Debt Expense	(21,480.79)	(73,756.65)
Changes in Assets and Liabilities:		
Accounts Receivable	(21,173,773.32)	(3,987,526.70)
Inventories	231,166.19	(306,894.47)
Loans and Contracts	45,895.26	235,769.22
Other Current and Noncurrent Assets	1,740,898.54	1,275,910.68
Accounts Payable	5,845,980.29	16,148,710.87
Due to System	350,697.50	358,602.75
Unearned Revenue	(2,410,800.14)	2,598,960.78
Assets Held for Others	(14,539.16)	9,452.30
Employees' Compensable Leave	1,479,723.27	693,709.32
Other Current and Noncurrent Liabilities	<u>(681,112.82)</u>	<u>953,886.25</u>
Total Adjustments	<u>36,408,457.75</u>	<u>67,835,600.73</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (159,155,703.38)</u>	<u>\$ (135,800,421.16)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	(3,531,295.20)	(41,647,237.03)
Donated Capital Assets	19,202.85	1,742,400.00
Capital Assets Acquired Under Capital Lease Purchases	2,679,577.36	142,115.48
Miscellaneous Noncash Transactions	<u>(104,012,779.74)</u>	<u>(708,778.14)</u>