

UNAUDITED

The University of Texas at Tyler
 Exhibit A Balance Sheet
 As of August 31, 2010

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets and Deferred Outflows:		
Cash & Cash Equivalents	\$ 13,007,642.80	10,099,418.49
Restricted Cash & Cash Equivalents	4,820,529.59	5,008,035.60
Balance in State Appropriations	1,225,942.15	1,338,123.97
Accounts Receivable, Net:		
Federal (allow. of \$0.00 in 2010 & \$0.00 in 2009)	864,529.91	1,404,812.66
Student (allow. of \$928,919.53 in 2010 & \$831,719.39 in 2009)	1,818,778.90	1,444,648.73
Interest and Dividend Receivables	98,260.76	75,621.77
Contributions (allow. of \$7,900.00 in 2010 & \$274.83 in 2009)	149,279.15	5,221.72
Other (allow. of \$0.00 in 2010 & \$0.00 in 2009)	2,368,953.45	555,550.98
Due From System Administration	9,659,806.10	10,245,383.49
Due From Other Agencies	417,959.26	280,577.27
Loans & Contracts (allow. of \$788,826.03 in 2010 & \$742,906.13 in 2009)	1,581,516.89	1,518,923.05
Other Current Assets	387,780.56	382,318.17
Total Current Assets and Deferred Outflows	<u>36,400,979.52</u>	<u>32,358,635.90</u>
Noncurrent Assets and Deferred Outflows:		
Restricted:		
Funds Held by System Administration	60,259,650.69	55,460,252.79
Contributions Rec. (allow. of \$34,500.00 in 2010 & \$18,125.17 in 2009)	657,545.36	345,850.98
Unrestricted Investments	36,702,490.00	27,686,200.27
Gross Capital/Intangible Assets	237,265,599.36	226,714,763.38
Accumulated Depreciation/Amortization	(79,462,152.46)	(69,680,377.92)
Total Noncurrent Assets and Deferred Outflows	<u>255,423,132.95</u>	<u>240,526,689.50</u>
Total Assets and Deferred Outflows	<u>\$ 291,824,112.47</u>	<u>272,885,325.40</u>
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities and Deferred Inflows:		
Accounts Payable and Accrued Liabilities	3,388,103.07	6,647,826.10
Salaries Payable	3,476,468.72	3,346,766.54
Due To System Administration	536,790.02	486,198.71
Deferred Revenue	14,537,073.00	14,289,924.96
Employees' Compensable Leave - Current Portion	774,016.94	705,537.20
Payable From Restricted Assets	89,964.52	140,109.02
Assets Held for Others	813,909.38	11,274.33
Other Current Liabilities	71,955.29	39,609.60
Total Current Liabilities and Deferred Inflows	<u>23,688,280.94</u>	<u>25,667,246.46</u>
Noncurrent Liabilities and Deferred Inflows:		
Employees' Compensable Leave	418,863.24	407,383.89
Other Noncurrent Liabilities	371,739.47	366,939.47
Total Noncurrent Liabilities and Deferred Inflows	<u>790,602.71</u>	<u>774,323.36</u>
Total Liabilities and Deferred Inflows	<u>24,478,883.65</u>	<u>26,441,569.82</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	157,803,446.90	157,034,385.46
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	33,106,689.89	32,030,621.70
Expendable		
Capital Projects	10,460,440.99	5,206,105.72
Funds Functioning as Endowment (Restricted)	305,244.59	541,796.13
Other Expendable	31,690,230.34	27,096,139.49
Unrestricted Net Assets	<u>33,979,176.11</u>	<u>24,534,707.08</u>
Total Net Assets	<u>267,345,228.82</u>	<u>246,443,755.58</u>
Total Liabilities, Deferred Inflows and Net Assets	<u>\$ 291,824,112.47</u>	<u>272,885,325.40</u>

UNAUDITED

The University of Texas at Tyler
 Exhibit B Statement of Revenues, Expenses, and Changes in Net Assets
 For the Year Ended August 31, 2010

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 35,920,303.62	33,677,485.60
Discounts and Allowances	(13,037,327.46)	(6,723,339.93)
Federal Sponsored Programs	3,098,273.03	3,241,081.54
Federal Sponsored Programs Pass-Through from State Agencies	1,714,885.28	1,603,200.67
State Sponsored Programs Pass-Through from State Agencies	3,452,951.38	2,999,226.97
Local Sponsored Programs	8,379.69	
Private Sponsored Programs	1,051,906.71	796,498.34
Sales and Services of Educational Activities	2,597,397.27	2,725,085.63
Auxiliary Enterprises	3,689,584.70	3,222,409.33
Other Operating Revenues	330,101.42	257,252.83
Total Operating Revenues	<u>38,826,455.64</u>	<u>41,798,900.98</u>
Operating Expenses:		
Instruction	29,845,280.74	27,709,821.13
Research	2,582,271.15	3,048,362.19
Public Service	2,411,967.41	1,768,997.13
Academic Support	7,111,846.54	6,778,598.09
Student Services	6,746,549.76	6,187,387.39
Institutional Support	9,041,648.20	8,802,750.18
Operations and Maintenance of Plant	6,161,224.92	6,547,386.46
Scholarships and Fellowships	4,065,456.59	7,143,759.12
Auxiliary Enterprises	5,192,982.65	5,478,570.75
Depreciation and Amortization	10,433,470.99	9,016,524.56
Total Operating Expenses	<u>83,592,698.95</u>	<u>82,482,157.05</u>
Operating Income (Loss)	<u>(44,766,243.31)</u>	<u>(40,683,256.07)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	36,145,315.19	36,371,005.53
Federal Nonexchange Sponsored Programs	7,042,332.00	5,136,617.79
Federal Nonexchange Pass-Through	1,604,033.00	
Gift Contributions for Operations	1,424,170.55	1,239,822.21
Investment Income	4,362,978.47	1,663,587.32
Net Increase (Decrease) in Fair Value of Investments	6,458,701.40	(15,023,591.17)
Gain (Loss) on Sale of Capital Assets	(25,002.74)	(6,553.90)
Other Nonoperating (Expenses)	(112,344.48)	(112,367.43)
Net Nonoperating Revenues (Expenses)	<u>56,900,183.39</u>	<u>29,268,520.35</u>
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	12,133,940.08	(11,414,735.72)
Gifts and Sponsored Programs for Capital Acquisitions	1,370,279.33	49,291.66
Additions to Permanent Endowments / Annuities	814,219.13	1,845,490.00
Reclass from/(to) Other Institutions	14,408,778.33	14,837,573.59
Transfers Between Institutions & System, Debt Service - Mandatory	(8,504,372.56)	(8,816,701.21)
Transfers Between Institutions & System Admin. - Non mandatory	1,024,671.09	5,214,234.65
Transfers to Other State Agencies	(346,042.16)	(302,674.16)
Change in Net Assets	<u>20,901,473.24</u>	<u>1,412,478.81</u>
Beginning Net Assets	<u>246,443,755.58</u>	<u>245,031,276.77</u>
Ending Net Assets	<u>\$ 267,345,228.82</u>	<u>246,443,755.58</u>

The University of Texas at Tyler
 EXHIBIT C - STATEMENT OF CASH FLOWS
 For the Year Ended August 31, 2010

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	23,085,305.77	25,984,076.93
Proceeds from Sponsored Programs	9,007,837.79	7,424,358.09
Proceeds from Auxiliaries	3,768,264.08	3,157,444.37
Proceeds from Other Revenues	2,264,978.90	1,837,232.76
Payments to Suppliers	(24,306,264.95)	(26,057,137.90)
Payments to Employees	(48,385,606.62)	(46,338,720.73)
Payments for Loans Provided	(352,812.05)	(1,730,721.35)
Proceeds from Loan Programs	244,298.31	202,048.46
Payments for Other Expenses	-	(57,497.11)
Net Cash Provided (Used) by Operating Activities	<u>(34,673,998.77)</u>	<u>(35,578,916.48)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	36,257,497.01	35,864,752.22
Proceeds from Operating Gifts	1,407,164.34	1,286,644.55
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	814,219.13	1,845,490.00
Proceeds from Other Nonoperating Revenues	-	13,263.00
Payments / Receipts for Transfers to / from System or Other Agencies	(272,311.16)	2,362,403.49
Payments for Other Uses	(4,463.37)	(112,367.43)
Proceeds from Nonexchange Sponsored Programs	8,648,731.00	5,140,400.29
Net Cash Provided by Noncapital Financing Activities	<u>46,850,836.95</u>	<u>46,400,586.12</u>
Cash Flows from Capital and Related Financing Activities:		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	15,980,502.41	21,153,032.78
Proceeds from Capital Appropriations, Grants, and Gifts	931,533.73	305,000.00
Proceeds from Sale of Capital Assets	-	5,966.25
Payments for Additions to Capital Assets	(14,811,930.11)	(22,675,021.74)
Mandatory Transfers to System for Capital Related Debt	(8,504,372.56)	(8,816,701.21)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(6,404,266.53)</u>	<u>(10,027,723.92)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	1,127,171.71	1,007,184.08
Proceeds from Interest and Investment Income Invested by System	3,177,961.17	662,275.90
Payments to Acquire Investments Invested by System	(7,356,986.23)	(2,526,337.34)
Net Cash Provided (Used) by Investing Activities	<u>(3,051,853.35)</u>	<u>(856,877.36)</u>
Net Increase (Decrease) in Cash	2,720,718.30	(62,931.64)
Cash and Cash Equivalents (Beginning of the Year)	15,107,454.09	15,170,385.73
Cash and Cash Equivalents (End of the Year)	<u>\$ 17,828,172.39</u>	<u>\$ 15,107,454.09</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(44,766,243.31)	(40,683,256.07)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	10,433,470.99	9,016,524.58
Bad Debt Expense	45,919.90	397,038.17
Changes in Assets and Liabilities:		
Accounts Receivable	(1,786,997.88)	(2,202,146.29)
Loans and Contracts	(108,513.74)	(1,528,672.89)
Other Current and Noncurrent Assets	(5,462.39)	(44,503.66)
Accounts Payable	296,348.48	570,538.15
Due to System	50,591.31	24,557.11
Deferred Revenue	247,148.04	(278,741.98)
Assets Held for Others	802,635.05	(938,869.55)
Employees' Compensable Leave	79,959.09	63,350.96
Other Current and Noncurrent Liabilities	37,145.69	25,264.99
Total Adjustments	<u>10,092,244.54</u>	<u>5,104,339.59</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (34,673,998.77)</u>	<u>\$ (35,578,916.48)</u>
Non Cash Transactions		
Net Increase (Decrease) in Fair Value of Investments	6,458,701.40	(15,023,591.17)
Miscellaneous Noncash Transactions	(132,883.85)	(19,816.90)