

The University of Texas at Tyler
 Exhibit A Balance Sheet
 As of August 31, 2012

	Current Year Totals	Prior Year Totals
ASSETS AND DEFERRED OUTFLOWS		
Current Assets and Deferred Outflows:		
Cash & Cash Equivalents	\$ 14,648,086.22	18,009,373.67
Restricted Cash & Cash Equivalents	1,346,940.05	2,770,051.68
Balance in State Appropriations	363,530.80	567,644.32
Accounts Receivable, Net:		
Federal (allow. \$0.00 in 2012 & \$0.00 in 2011)	4,722,675.59	1,614,540.04
Other Intergov. (allow. \$0.00 in 2012 & \$0.00 in 2011)	606,637.50	
Student (allow. \$1,051,924.21 in 2012 & \$993,555.84 in 2011)	2,169,581.71	1,888,636.76
Interest and Dividend Receivables	116,691.58	114,196.31
Contributions (allow. \$8,400.00 in 2012 & \$10,700.00 in 2011)	160,153.85	203,229.27
Other (allow. \$0.00 in 2012 & \$0.00 in 2011)	1,410,258.12	3,214,873.91
Due From System Administration	7,367,080.01	8,217,370.44
Due From Other Agencies	508,292.55	449,013.57
Loans & Contracts (allow. \$841,916.90 in 2012 & \$837,039.51 in 2011)	2,125,520.05	2,407,059.95
Other Current Assets	460,432.62	292,539.35
Total Current Assets and Deferred Outflows	<u>36,005,880.65</u>	<u>39,748,529.27</u>
Noncurrent Assets and Deferred Outflows:		
Funds Held by System Administration (Restricted)	68,337,422.70	67,925,022.29
Contributions Rec. (allow. \$24,200.00 in 2012 & \$24,400.00 in 2011)	458,953.74	463,387.49
Unrestricted Investments	46,148,437.98	42,404,579.88
Gross Capital/Intangible Assets	239,619,967.29	237,397,470.54
Accumulated Depreciation/Amortization	(101,562,489.75)	(90,395,189.72)
Total Noncurrent Assets and Deferred Outflows	<u>253,002,291.96</u>	<u>257,795,270.48</u>
Total Assets and Deferred Outflows	<u>\$ 289,008,172.61</u>	<u>297,543,799.75</u>
LIABILITIES AND DEFERRED INFLOWS		
Current Liabilities and Deferred Inflows:		
Accounts Payable and Accrued Liabilities	1,701,642.04	2,796,180.29
Salaries Payable	4,352,210.44	3,861,072.98
Federal Payables		
Other Intergovernmental Payables		
Due To System Administration	667,183.72	587,886.45
Due To Other State Agencies		2,000.00
Unearned Revenue	13,247,177.56	14,309,894.49
Employees' Compensable Leave - Current Portion	845,619.51	823,657.96
Payable From Restricted Assets	71,531.61	91,382.47
Assets Held for Others	1,439,391.10	1,167,965.43
Other Current Liabilities	168,683.05	124,072.34
Total Current Liabilities and Deferred Inflows	<u>22,493,439.03</u>	<u>23,764,112.41</u>
Noncurrent Liabilities and Deferred Inflows:		
Employees' Compensable Leave	559,522.80	388,734.10
Other Noncurrent Liabilities	301,833.02	312,593.02

Total Noncurrent Liabilities and Deferred Inflows	<u>861,355.82</u>	<u>701,327.12</u>
Total Liabilities and Deferred Inflows	<u>23,354,794.85</u>	<u>24,465,439.53</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	138,057,477.54	147,002,280.82
Restricted for:		
Nonexpendable		
Permanent Health, True Endowments, and Annuities	36,817,395.82	35,110,898.50
Expendable		
Capital Projects	9,328,255.09	9,543,510.45
Debt Service		
Funds Functioning as Endowment (Restricted)	405,993.99	363,431.64
Funds Functioning as Endowments (Restricted Held for Institutions)		
Other Expendable	36,120,252.02	37,311,918.53
Other Expendable (Held by System)		
Unrestricted Net Assets	44,924,003.30	43,746,320.28
Total Net Assets	<u>265,653,377.76</u>	<u>273,078,360.22</u>
Total Liabilities, Deferred Inflows and Net Assets	<u>\$ 289,008,172.61</u>	<u>297,543,799.75</u>

The University of Texas at Tyler
Exhibit B Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended August 31, 2012

	Current Year Totals	Prior Year Totals
Operating Revenues:		
Student Tuition and Fees	\$ 43,454,420.50	40,389,286.71
Discounts and Allowances	(15,426,961.53)	(14,125,571.88)
Federal Sponsored Programs	3,573,333.93	4,225,195.25
Federal Sponsored Programs Pass-Through from State Ager	4,114,548.11	1,511,857.07
State Sponsored Programs		568,956.41
State Sponsored Programs Pass-Through from State Agenci	3,465,440.95	4,289,244.56
Local Sponsored Programs		104,746.93
Private Sponsored Programs	2,154,073.70	1,756,734.73
Sales and Services of Educational Activities	2,986,097.98	1,975,931.90
Auxiliary Enterprises	4,512,780.91	4,022,062.02
Other Operating Revenues	362,359.43	234,175.30
Total Operating Revenues	49,196,093.98	44,952,619.00
Operating Expenses:		
Instruction	32,534,891.50	31,731,893.55
Research	3,431,909.54	2,673,086.89
Public Service	5,511,785.77	3,658,412.09
Academic Support	7,771,527.27	7,018,432.33
Student Services	6,370,906.91	5,834,879.66
Institutional Support	11,355,664.29	9,874,801.43
Operations and Maintenance of Plant	6,262,308.31	6,295,799.15
Scholarships and Fellowships	5,038,926.15	4,685,107.16
Auxiliary Enterprises	6,224,157.54	5,504,914.75
Depreciation and Amortization	11,277,852.20	11,286,509.38
Total Operating Expenses	95,779,929.48	88,563,836.39
Operating Income (Loss)	(46,583,835.50)	(43,611,217.39)
Nonoperating Revenues (Expenses):		
State Appropriations	31,339,664.93	32,277,019.75
Federal Nonexchange Sponsored Programs	8,180,779.02	7,913,199.89
Federal Nonexchange Pass-Through		890,966.00
State Nonexchange Pass-Through		16,532.95
Gift Contributions for Operations	870,051.18	992,152.32
Investment Income	4,150,280.39	4,790,383.20
Net Increase (Decrease) in Fair Value of Investments	(1,765,619.36)	9,133,592.96
Gain (Loss) on Sale of Capital Assets		(3,308.42)
Other Nonoperating (Expenses)		557,966.11
Net Nonoperating Revenues (Expenses)	42,775,156.16	55,452,572.54
Income/(Loss) Before Other Revenue, Expenses, Gains/(Los	(3,808,679.34)	11,841,355.15
Gifts and Sponsored Programs for Capital Acquisitions	963,693.67	74,009.25
Additions to Permanent Endowments / Annuities	1,475,460.43	1,311,791.84
Reclass from/(to) Other Institutions	(586,042.88)	(394,708.63)
Capital Asset Purchases		
Transfers Between Institutions & System, Debt Service - Mar	(7,539,524.20)	(7,237,888.99)
Transfers Between Institutions & System Admin. - Non mand	2,495,056.36	933,900.74

Transfers to Other State Agencies	424,946.49	376,345.90
Legislative Appropriations Lapsed	(0.01)	(418,982.06)
Transfers Between Funds		
Change in Net Assets	<u>(7,424,982.46)</u>	<u>5,733,131.40</u>
Beginning Net Assets	<u>273,078,360.22</u>	<u>267,345,228.82</u>
Ending Net Assets	<u>\$ 265,653,377.76</u>	<u>273,078,360.22</u>

The University of Texas at Tyler
EXHIBIT C - STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2012

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	27,342,504.43	26,792,239.00
Proceeds from Sponsored Programs	9,567,390.81	10,847,249.82
Proceeds from Auxiliaries	4,312,203.38	3,829,517.48
Proceeds from Other Revenues	4,964,173.62	1,908,618.08
Payments to Suppliers	(28,518,004.00)	(25,745,203.69)
Payments to Employees	(56,584,251.32)	(50,299,629.41)
Payments for Loans Provided	(2,611,634.15)	(966,354.55)
Proceeds from Loan Programs	2,888,296.66	90,521.86
Net Cash Provided (Used) by Operating Activities	<u>(38,639,320.57)</u>	<u>(33,543,041.41)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	31,543,778.44	32,516,335.52
Proceeds from Operating Gifts	874,645.51	996,857.68
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	1,475,460.43	1,311,791.84
Payments / Receipts for Transfers to / from System or Other Agencies	444,601.89	(319,909.90)
Payments for Other Uses	0.00	(49,125.00)
Proceeds from Nonexchange Sponsored Programs	8,180,779.02	8,820,698.84
Net Cash Provided by Noncapital Financing Activities	<u>42,519,265.29</u>	<u>43,276,648.98</u>
Cash Flows from Capital and Related Financing Activities:		
Proceeds from Capital Debt Transferred from System (Nonmandatory)	1,931,093.34	1,978,925.55
Proceeds from Capital Appropriations, Grants, and Gifts	1,006,608.51	209,511.64
Payments for Additions to Capital Assets	(2,247,090.89)	(2,219,748.16)
Mandatory Transfers to System for Capital Related Debt	(7,539,524.20)	(7,237,888.99)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(6,848,913.24)</u>	<u>(7,269,199.96)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	-	-
Proceeds from Interest and Investment Income	1,465,213.27	1,384,388.83
Proceeds from Interest and Investment Income Invested by System	2,641,234.04	3,336,325.04
Payments to Acquire Investments Invested by System	(5,921,877.87)	(4,233,868.52)
Net Cash Provided (Used) by Investing Activities	<u>(1,815,430.56)</u>	<u>486,845.35</u>
Net Increase (Decrease) in Cash	(4,784,399.08)	2,951,252.96
Cash and Cash Equivalents (Beginning of the Year)	20,779,425.35	17,828,172.39
Cash and Cash Equivalents (End of the Year)	<u>\$ 15,995,026.27</u>	<u>\$ 20,779,425.35</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash		
Provided (Used) by Operating Activities		
Operating Income (Loss)	(46,583,835.50)	(43,611,217.39)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	11,277,852.20	11,286,509.38
Bad Debt Expense	4,877.39	50,289.63
Changes in Assets and Liabilities:		
Accounts Receivable	(2,250,381.19)	(1,696,842.76)
Loans and Contracts	276,662.51	(875,832.69)
Other Current and Noncurrent Assets	(167,893.27)	95,241.21
Accounts Payable	(711,209.68)	1,018,354.76
Due to System	79,297.27	51,096.43

Unearned Revenue	(1,062,716.93)	(227,178.51)
Assets Held for Others	271,425.67	354,056.05
Employees' Compensable Leave	192,750.25	19,511.88
Other Current and Noncurrent Liabilities	33,850.71	(7,029.40)
Total Adjustments	<u>7,944,514.93</u>	<u>10,068,175.98</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (38,639,320.57)</u>	<u>\$ (33,543,041.41)</u>

Non Cash Transactions

Net Increase (Decrease) in Fair Value of Investments	(1,765,619.36)	9,133,592.96
Miscellaneous Noncash Transactions	0.00	(512,149.53)