

## UNAUDITED

THE UNIVERSITY OF TEXAS AT DALLAS  
EXHIBIT B - COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
For the Year Ended August 31, 2004

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable
<b>Operating Revenues:</b>				
Student Tuition and Fees	\$ 28,207,139	44,143,077	10,705,954	
Discounts and Allowances	(10,265,224)	(7,558,187)	(2,071,932)	
Federal Sponsored Programs	4,080,268			16,244,884
Federal Sponsored Programs Pass-Through from Other St. Agencies				1,832,426
State Sponsored Programs	9,045			203,501
State Sponsored Programs Pass-Through from Other St. Agencies	2,855,100			21,606,113
Local Sponsored Programs				586,486
Private Sponsored Programs	489,863			2,652,336
Sales and Services of Educational Activities	2,556,052	1,857,061		
Discounts and Allowances	(29,943)			
Auxiliary Enterprises			5,008,535	
Other Operating Revenues	107,345	1,592,691		487,946
Total Operating Revenues	<u>28,009,645</u>	<u>40,034,642</u>	<u>13,642,557</u>	<u>43,613,692</u>
<b>Operating Expenses:</b>				
Instruction	58,791,087	10,253,583		1,820,703
Research	7,640,313	1,684,902		16,084,466
Public Service	1,521,465	1,741,694		1,821,488
Academic Support	5,819,960	7,857,221		2,015,774
Student Services	1,559,096	4,480,319		322,359
Institutional Support	9,145,960	3,253,736		1,047,564
Operations and Maintenance of Plant	6,515,341	3,688,142		183,714
Scholarships and Fellowships	948,842	5,795,542		3,970,465
Auxiliary Enterprises			10,818,372	
Depreciation and Amortization				
Total Operating Expenses	<u>91,942,064</u>	<u>38,755,139</u>	<u>10,818,372</u>	<u>27,266,533</u>
Operating Loss	<u>(63,932,419)</u>	<u>1,279,503</u>	<u>2,824,185</u>	<u>16,347,159</u>
<b>Nonoperating Revenues (Expenses):</b>				
State Appropriations	63,902,158			
Gift Contributions for Operations		297,037	12,420	4,854,941
Net Investment Income	149,586	1,823,804		6,377,262
Net Increase (Decrease) in Fair Value of Investments		142,674		
Gain/(Loss) on Sale of Capital Assets				
Other Nonoperating Revenues				
Other Nonoperating Expenses				
Net Nonoperating Revenues (Expenses)	<u>64,051,744</u>	<u>2,263,515</u>	<u>12,420</u>	<u>11,232,203</u>
Income/(Loss) Before Other Rev., Exp., Gains/(Losses) & Transfers	119,325	3,543,018	2,836,605	27,579,362
<b>Gifts and Sponsored Programs for Capital Acquisitions</b>				
Additions to Permanent Endowments				184,720
Reclass from / (to) Other Institutions				
Capital Asset Purchases	(377,744)	(3,102,182)	(61,478)	(2,815,881)
Balance Sheet Transactions Between Funds	(59,397)	(252,427)	(22,234)	(2,975)
Transfers Between Institutions & System-Debt Service-Mandatory	(2,041,841)	(748,929)	(2,217,070)	(769,302)
Transfers Between Institutions & System Admin. - Nonmandatory		68,467		
Transfers From Other State Agencies				
Transfers to Other State Agencies	(15,393)	(114,179)		
Transfers Between Funds	2,249,067	1,402,958	(1,055,386)	(5,502,454)
Change in Net Assets	<u>(125,983)</u>	<u>796,726</u>	<u>(519,563)</u>	<u>18,673,470</u>
Beginning Net Assets - As Previously Reported	4,276,207	22,867,055	9,117,846	37,600,784
Restatements				
Beginning Net Assets - As Restated	<u>4,276,207</u>	<u>22,867,055</u>	<u>9,117,846</u>	<u>37,600,784</u>
<b>Ending Net Assets</b>	<u>\$ 4,150,224</u>	<u>23,663,781</u>	<u>8,598,283</u>	<u>56,274,254</u>

UNAUDITED

Loan Funds	Endowment & Similar Funds - Other Than State	Unexpended Plant	Investment in Plant	Current Year Totals	Prior Year Totals
				Primary University	Primary University
				83,056,170	70,919,523
				(19,895,343)	(11,682,170)
				20,325,152	18,272,614
				1,832,426	1,698,764
				212,546	453,767
				24,461,213	2,475,562
				586,486	334,476
				3,142,199	2,327,061
				4,413,113	4,218,283
				(29,943)	(24,110)
				5,008,535	4,586,580
107,131				2,295,113	1,835,803
107,131				125,407,667	95,416,153
				70,865,373	67,781,172
				25,409,681	26,419,446
				5,084,647	4,465,393
				15,692,955	12,993,798
99,853				6,461,627	5,839,670
				13,447,260	14,439,466
		1,686,793		12,073,990	12,090,539
				10,714,849	11,667,006
				10,818,372	9,368,716
			11,841,243	11,841,243	9,600,682
99,853		1,686,793	11,841,243	182,409,997	174,665,888
7,278		(1,686,793)	(11,841,243)	(57,002,330)	(79,249,735)
				63,902,158	61,558,326
				5,164,398	5,467,361
	328	321,248		8,672,228	5,734,806
	11,140,467			11,283,141	6,448,476
			(895,154)	(895,154)	(2,531,294)
		546,840	194,654	741,494	240,411
		(503,842)		(503,842)	(722,075)
	11,140,795	364,246	(700,500)	88,364,423	76,196,011
7,278	11,140,795	(1,322,547)	(12,541,743)	31,362,093	(3,053,724)
		5,040,681	163,574	5,204,255	41,397
	1,578,270			1,762,990	1,009,500
		(99,328,580)		(99,328,580)	12,886,013
		(24,446,760)	30,804,045		
			337,033		
				(5,777,142)	(5,989,656)
		134,489,487		134,557,954	6,552,891
			50,000	50,000	5,912,588
				(129,572)	
5,757	1,241,717	1,658,341			
13,035	13,960,782	16,090,622	18,812,909	67,701,998	17,359,009
2,137,217	181,753,351	1,942,628	209,632,536	469,327,624	455,771,961
			2,872,691	2,872,691	(3,803,346)
2,137,217	181,753,351	1,942,628	212,505,227	472,200,315	451,968,615
2,150,252	195,714,133	18,033,250	231,318,136	539,902,313	469,327,624