

UNAUDITED

THE UNIVERSITY OF TEXAS AT DALLAS
EXHIBIT B - COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
As of August 31, 2005

| | Educational and General | Designated | Auxiliary Enterprises | Restricted Expendable |
|---|----------------------------|-------------------|--------------------------|--------------------------|
| Operating Revenues: | | | | |
| Student Tuition and Fees | \$ 29,005,608 | 58,046,321 | 10,845,337 | |
| Discounts and Allowances | (10,857,838) | (11,649,808) | (2,338,533) | |
| Federal Sponsored Programs | 4,620,116 | | | 21,103,683 |
| Federal Sponsored Programs Pass-Through from Other St. Agencies | | | | 1,655,636 |
| State Sponsored Programs | 4,394 | | | 271,847 |
| State Sponsored Programs Pass-Through from Other St. Agencies | 2,362,061 | | | 3,603,930 |
| Local Sponsored Programs | | | | 696,253 |
| Private Sponsored Programs | 568,588 | | | 3,685,663 |
| Sales and Services of Educational Activities | 3,025,193 | 2,366,395 | | |
| Discounts and Allowances | (45,500) | | | |
| Auxiliary Enterprises | | | 5,879,939 | |
| Discounts and Allowances (none) | | | | |
| Other Operating Revenues | 41,527 | 6,515,018 | | 827,050 |
| Total Operating Revenues | <u>28,724,149</u> | <u>55,277,926</u> | <u>14,386,743</u> | <u>31,844,062</u> |
| Operating Expenses: | | | | |
| Instruction | 64,644,008 | 11,180,622 | | 933,208 |
| Research | 7,870,372 | 1,722,406 | | 24,511,698 |
| Public Service | 2,049,007 | 1,784,996 | | 1,885,666 |
| Academic Support | 7,381,749 | 8,097,700 | | 2,235,599 |
| Student Services | 1,509,011 | 5,263,131 | | 355,557 |
| Institutional Support | 9,380,887 | 6,511,089 | | 443,973 |
| Operations and Maintenance of Plant | 7,828,557 | 3,831,250 | | 110,316 |
| Scholarships and Fellowships | 809,046 | 7,226,000 | | 3,182,495 |
| Auxiliary Enterprises | | | 11,586,622 | |
| Depreciation and Amortization | | | | |
| Total Operating Expenses | <u>101,472,637</u> | <u>45,617,194</u> | <u>11,586,622</u> | <u>33,658,512</u> |
| Operating Loss | <u>(72,748,488)</u> | <u>9,660,732</u> | <u>2,800,121</u> | <u>(1,814,450)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| State Appropriations | 64,087,651 | | | |
| Gift Contributions for Operations | | 297,980 | 13,474 | 4,173,235 |
| Net Investment Income | 372,020 | 3,885,424 | | 5,000,350 |
| Net Increase (Decrease) in Fair Value of Investments | | (81,327) | | |
| Gain/(Loss) on Sale of Capital Assets | | | | |
| Other Nonoperating Revenues | | | | |
| Other Nonoperating Expenses | | | | |
| Net Nonoperating Revenues (Expenses) | <u>64,459,671</u> | <u>4,102,077</u> | <u>13,474</u> | <u>9,173,585</u> |
| Income/(Loss) Before Other Rev., Exp., Gains/(Losses) & Transfers | (8,288,817) | 13,762,809 | 2,813,595 | 7,359,135 |
| Gifts and Sponsored Programs for Capital Acquisitions | | | | |
| Additions to Permanent Endowments | | | | |
| Extraordinary Items | | | | |
| Reclass from / (to) Other Institutions | | | | |
| Capital Asset Purchases | (502,844) | (3,523,312) | (223,397) | (5,356,896) |
| Balance Sheet Transactions Between Funds | (40,712) | (173,015) | (29,253) | (5,400) |
| Transfers Between Institutions & System-Debt Service-Mandatory | (2,041,841) | (597,845) | (2,441,092) | |
| Transfers Between Institutions & System Admin. - Nonmandatory | | (75,669) | | |
| Transfers From Other State Agencies | 3,319,723 | | | |
| Transfers to Other State Agencies | (26,183) | (461,103) | | |
| Transfers Between Funds | 8,087,554 | 1,150,408 | (183,823) | (9,895,977) |
| Change in Net Assets | <u>506,880</u> | <u>10,082,273</u> | <u>(63,970)</u> | <u>(7,899,138)</u> |
| Beginning Net Assets - As Previously Reported | 4,150,224 | 23,663,781 | 8,598,283 | 56,274,254 |
| Restatements | (91,561) | 104,231 | 903,644 | (560,968) |
| Beginning Net Assets - As Restated | <u>4,058,663</u> | <u>23,768,012</u> | <u>9,501,927</u> | <u>55,713,286</u> |
| Ending Net Assets | <u>\$ 4,565,543</u> | <u>33,850,285</u> | <u>9,437,957</u> | <u>47,814,148</u> |

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| Loan Funds | Endowment & Similar Funds - Other Than State | Unexpended Plant | Investment in Plant | Current Year Totals | Prior Year Totals |
|---------------|--|---------------------|------------------------|------------------------|----------------------|
| | | | | 97,897,266 | 87,874,132 |
| | | | | (24,846,179) | (19,895,343) |
| | | | | 25,723,799 | 20,325,152 |
| | | | | 1,655,636 | 1,832,426 |
| | | | | 276,241 | 212,546 |
| | | | | 5,965,991 | 24,461,213 |
| | | | | 696,253 | 586,486 |
| | | | | 4,254,251 | 3,142,199 |
| | | | | 5,391,588 | 4,413,113 |
| | | | | (45,500) | (29,943) |
| | | | | 5,879,939 | 5,008,535 |
| 146,518 | | | | 7,530,113 | 2,479,405 |
| 146,518 | | | | 130,379,398 | 130,409,921 |
| | | | | | |
| | | | | 76,757,838 | 72,936,788 |
| | | | | 34,104,476 | 25,427,340 |
| | | | | 5,719,669 | 5,090,867 |
| | | | | 17,715,048 | 15,855,434 |
| 302,831 | | | | 7,430,530 | 6,470,558 |
| | | | | 16,335,949 | 13,570,319 |
| | | 1,077,372 | | 12,847,495 | 12,338,770 |
| | | | | 11,217,541 | 12,405,592 |
| | | | | 11,586,622 | 10,882,820 |
| | | | 14,953,031 | 14,953,031 | 11,850,641 |
| 302,831 | | 1,077,372 | 14,953,031 | 208,668,199 | 186,829,129 |
| (156,313) | | (1,077,372) | (14,953,031) | (78,288,801) | (56,419,208) |
| | | | | | |
| | | | | 64,087,651 | 63,902,158 |
| | | | | 4,484,689 | 5,164,398 |
| | (14) | 536,866 | | 9,794,646 | 8,672,228 |
| | 18,279,729 | | | 18,198,402 | 11,283,141 |
| | | | (1,142,191) | (1,142,191) | (895,154) |
| | | | | | 1,126,883 |
| | | | | | (503,842) |
| | 18,279,715 | 536,866 | (1,142,191) | 95,423,197 | 88,749,812 |
| (156,313) | 18,279,715 | (540,506) | (16,095,222) | 17,134,396 | 32,330,604 |
| | | 2,096,828 | 820,447 | 2,917,275 | 5,204,255 |
| | 7,410,811 | | | 7,410,811 | 1,762,991 |
| | | 667,713 | | 667,713 | |
| | | 43,198,298 | | 43,198,298 | (99,328,580) |
| | | (30,861,961) | 40,468,410 | | |
| | | 94,739 | 153,641 | | |
| | | (316,952) | | (5,397,730) | (5,777,142) |
| | | 18,300,573 | | 18,224,904 | 134,557,954 |
| | | | 120,163 | 3,439,886 | 50,000 |
| | | | | (487,286) | (129,572) |
| 241,698 | 1,029,542 | (429,402) | | | |
| 85,385 | 26,720,068 | 32,209,330 | 25,467,439 | 87,108,267 | 68,670,510 |
| | | | | | |
| 2,150,252 | 195,714,134 | 18,033,250 | 231,318,136 | 539,902,314 | 469,327,624 |
| | | (984,550) | (16,498,871) | (17,128,075) | (15,223,895) |
| 2,150,252 | 195,714,134 | 17,048,700 | 214,819,265 | 522,774,239 | 454,103,729 |
| 2,235,637 | 222,434,202 | 49,258,030 | 240,286,704 | 609,882,506 | 522,774,239 |