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TABLE 7-001
OPERATING/ NONOPERATING REVENUES AND EXPENSES ACCORDING TO GAAP
UNIVERSITY SUMMARY
FY 2016

OPERATING/ NONOPERATING REVENUES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$259,836,272	29.5%	\$ 44,481,490	10.9%	\$304,317,762	23.6%
State Appropriations	133,849,017	15.2%	103,195,855	25.3%	237,044,872	18.4%
Grants and Contracts	170,093,352	19.3%	123,208,209	30.2%	293,301,561	22.8%
Sales and Services of Academic Depts.	34,600,338	3.9%	28,581,396	7.0%	63,181,734	4.9%
Sales and Services-Medical/Admin Activities	--	0.0%	41,490,519	10.2%	41,490,519	3.2%
Net Patient Service Revenue	--	0.0%	2,099,042	0.5%	2,099,042	0.2%
Gifts	23,198,143	2.6%	36,152,919	8.9%	59,351,062	4.6%
Auxiliary Enterprises	174,876,753	19.9%	6,098,645	1.5%	180,975,398	14.1%
Capital Appropriations, Grants, Gifts	72,206,630	8.2%	10,427,364	2.6%	82,633,994	6.4%
All Other Sources	11,058,405	1.3%	11,771,237	2.9%	22,829,642	1.8%
TOTAL OPERATING/ NONOPER. REVENUES	\$879,718,910	100.0%	\$407,506,676	100.0%	\$1,287,225,586	100.0%

OPERATING/ NONOPERATING EXPENSES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$236,896,543	28.9%	\$134,529,266	36.1%	\$371,425,809	31.2%
Research	131,412,856	16.1%	125,773,901	33.7%	257,186,757	21.6%
Public Service	40,126,387	4.9%	8,381,085	2.2%	48,507,472	4.1%
Academic Support	53,011,715	6.5%	17,294,768	4.6%	70,306,483	5.9%
Student Services	29,099,530	3.6%	4,718,193	1.3%	33,817,723	2.8%
Institutional Support	38,889,032	4.8%	19,996,452	5.4%	58,885,484	4.9%
Operation/Maintenance of Plant	43,345,184	5.3%	28,419,868	7.6%	71,765,052	6.0%
Scholarships/Fellowships	16,540,669	2.0%	2,219,369	0.6%	18,760,038	1.6%
Auxiliary Enterprises	147,499,846	18.0%	3,250,929	0.9%	150,750,775	12.7%
Patient Care	--	0.0%	2,509,383	0.7%	2,509,383	0.2%
Depreciation and Other Expenses	81,587,523	10.0%	25,834,142	6.9%	107,421,665	9.0%
TOTAL OPERATING/ NONOPER. EXPENSES	\$818,409,285	100.0%	\$372,927,356	100.0%	\$1,191,336,641	100.0%

* Data include Lawrence Campus, KU Center for Research, KU Athletic Corporation, KU Union, KU Campus Development Corporation, and Eliminations.

** Data include KUMC Campus, KUMC Research Institute, KUMC Student Union Corporation, and Kansas Health Partners.

The above FY 2016 Annual Financial Report (AFR) of the University of Kansas reflects KU fiscal year revenue and expense data which have been prepared and presented according to Generally Accepted Accounting Principles (GAAP), which were established by the Financial Accounting Standards Board (FASB). The AFR uses the accrual basis of accounting, and is sufficiently different from the cash basis of accounting used by the Regents' universities budget offices to make the financial data from these two sources noncomparable.

All other data in this section of *Profiles* reflect the cash basis of accounting which traditionally has been used in the Kansas Regents system and not GAAP.

Source: Statement of Revenues, Expenses, and Changes in Net Assets for the Year Ended June 30, 2016, Comptroller's