

UNIVERSITY OF KANSAS
Office of Institutional Research and Planning

12/18

TABLE 7-001
OPERATING/ NONOPERATING REVENUES AND EXPENSES ACCORDING TO GAAP
UNIVERSITY SUMMARY
FY 2018

OPERATING/ NONOPERATING REVENUES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$273,929,357	28.9%	\$ 51,072,163	11.7%	\$325,001,520	23.4%
State Appropriations	132,128,399	13.9%	106,036,315	24.2%	238,164,714	17.2%
Grants and Contracts	169,537,605	17.9%	121,407,346	27.7%	290,944,951	21.0%
Sales and Services of Educational Depts.	39,369,907	4.2%	31,947,139	7.3%	71,317,046	5.1%
Sales and Services-Medical/Admin Activities	--	0.0%	55,353,806	12.6%	55,353,806	4.0%
Net Patient Service Revenue	--	0.0%	1,575,962	0.4%	1,575,962	0.1%
Gifts	25,109,361	2.6%	37,183,867	8.5%	62,293,228	4.5%
Auxiliary Enterprises	195,179,512	20.6%	7,768,913	1.8%	202,948,425	14.6%
Capital Appropriations, Grants, Gifts	87,682,115	9.2%	10,449,802	2.4%	98,131,917	7.1%
All Other Sources	25,408,084	2.7%	15,106,497	3.5%	40,514,581	2.9%
TOTAL OPERATING/ NONOPER. REVENUES	\$948,344,340	100.0%	\$437,901,810	100.0%	\$1,386,246,150	100.0%

OPERATING/ NONOPERATING EXPENSES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$261,804,030	29.3%	\$148,650,867	35.7%	\$410,454,897	31.3%
Research	126,965,605	14.2%	133,348,067	32.1%	260,313,672	19.9%
Public Service	39,299,741	4.4%	6,292,933	1.5%	45,592,674	3.5%
Academic Support	47,807,767	5.3%	17,646,056	4.2%	65,453,823	5.0%
Student Services	31,947,764	3.6%	6,273,589	1.5%	38,221,353	2.9%
Institutional Support	43,348,832	4.8%	23,893,987	5.7%	67,242,819	5.1%
Operation/Maintenance of Plant	54,723,433	6.1%	36,047,151	8.7%	90,770,584	6.9%
Scholarships/Fellowships	18,663,600	2.1%	271,745	0.1%	18,935,345	1.4%
Auxiliary Enterprises	162,516,692	18.2%	4,592,971	1.1%	167,109,663	12.7%
Patient Care	--	0.0%	1,868,024	0.4%	1,868,024	0.1%
Depreciation and Other Expenses	107,940,701	12.1%	37,005,369	8.9%	144,946,070	11.1%
TOTAL OPERATING/ NONOPER. EXPENSES	\$895,018,165	100.0%	\$415,890,759	100.0%	\$1,310,908,924	100.0%

* Data include Lawrence Campus, KU Center for Research, Kansas 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 2018 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 Governmental Accounting Standards Board (GASB). 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, 2018, Comptroller's Office.