

UNIVERSITY OF KANSAS

Analytics and Institutional Research

**OPERATING/ NON OPERATING REVENUES AND EXPENSES ACCORDING TO GAAP
UNIVERSITY SUMMARY
FY 2019**

<u>OPERATING/ NONOPERATING REVENUES</u>	<u>Lawrence Campus*</u>		<u>Medical Center**</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Tuition and Fees	\$271,601,841	30.2%	\$53,494,009	11.5%	\$325,095,850	23.8%
State Appropriations	136,323,768	15.2%	108,648,658	23.3%	244,972,426	17.9%
Grants and Contracts	172,778,125	19.2%	122,522,047	26.2%	295,300,172	21.6%
Sales and Services of Educational Departments	41,404,362	4.6%	57,451,556	12.3%	98,855,918	7.2%
Sales and Services of Medical/Admin Activities	-	0.0%	61,163,289	13.1%	61,163,289	4.5%
Net Patient Service Revenue	-	0.0%	1,274,623	0.3%	1,274,623	0.1%
Gifts	26,415,532	2.9%	31,525,687	6.8%	57,941,219	4.2%
Auxiliary Enterprises	205,615,325	22.9%	8,388,616	1.8%	214,003,941	15.7%
Capital Appropriations, Grants, Gifts	24,873,298	2.8%	5,202,521	1.1%	30,075,819	2.2%
All Other Sources	20,308,282	2.3%	17,200,773	3.7%	37,509,055	2.7%
TOTAL OPERATING AND NONOPER. REVENUES	\$899,320,533	100.0%	\$466,871,779	100.0%	\$1,366,192,312	100.0%

<u>OPERATING/ NONOPERATING EXPENSES</u>	<u>Lawrence Campus*</u>		<u>Medical Center**</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Instruction	\$266,101,438	29.8%	\$163,032,294	35.7%	\$429,133,732	31.8%
Research	118,257,582	13.3%	146,327,158	32.0%	264,584,740	19.6%
Public Service	48,040,818	5.4%	7,191,035	1.6%	55,231,853	4.1%
Academic Support	43,815,175	4.9%	21,483,424	4.7%	65,298,599	4.8%
Student Services	35,461,297	4.0%	5,688,398	1.2%	41,149,695	3.1%
Institutional Support	37,970,711	4.3%	21,638,964	4.7%	59,609,675	4.4%
Operation/Maintenance of Plant	43,899,804	4.9%	44,115,630	9.7%	88,015,434	6.5%
Scholarships/Fellowships	16,109,130	1.8%	423,788	0.1%	16,532,918	1.2%
Auxiliary Enterprises	171,555,128	19.2%	7,917,539	1.7%	179,472,667	13.3%
Patient Care	-	0.0%	1,312,062	0.3%	1,312,062	0.1%
Depreciation and Other Expenses	110,921,285	12.4%	37,439,017	8.2%	148,360,302	11.0%
TOTAL OPERATING AND NONOPER. EXPENSES	\$892,132,368	100.0%	\$456,569,309	100.0%	\$1,348,701,677	100.0%

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

** Data includes KUMC Campus, KUMC Research Institute, KUMC Student Union corporation, and Kansas Health Partners.

The above FY 2019 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, 2019, Financial Analysis & Reporting