

UNIVERSITY OF KANSAS
Office of Institutional Research and Planning

5/18

TABLE 7-001
OPERATING/ NONOPERATING REVENUES AND EXPENSES ACCORDING TO GAAP
UNIVERSITY SUMMARY
FY 2017

OPERATING/ NONOPERATING REVENUES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$266,618,414	28.8%	\$ 47,716,789	11.4%	\$314,335,203	23.4%
State Appropriations	131,875,256	14.3%	108,471,500	25.9%	240,346,756	17.9%
Grants and Contracts	169,595,367	18.3%	99,937,126	23.9%	269,532,493	20.1%
Sales and Services of Educational Depts.	34,325,414	3.7%	31,965,728	7.6%	66,291,142	4.9%
Sales and Services-Medical/Admin Activities	--	0.0%	53,083,616	12.7%	53,083,616	4.0%
Net Patient Service Revenue	--	0.0%	2,310,102	0.6%	2,310,102	0.2%
Gifts	20,884,863	2.3%	28,318,084	6.8%	49,202,947	3.7%
Auxiliary Enterprises	179,646,293	19.4%	6,506,090	1.6%	186,152,383	13.9%
Capital Appropriations, Grants, Gifts	84,242,833	9.1%	26,122,111	6.2%	110,364,944	8.2%
All Other Sources	38,219,070	4.1%	13,690,193	3.3%	51,909,263	3.9%
TOTAL OPERATING/ NONOPER. REVENUES	\$925,407,510	100.0%	\$418,121,339	100.0%	\$1,343,528,849	100.0%

OPERATING/ NONOPERATING EXPENSES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$253,371,322	30.4%	\$138,383,670	36.1%	\$391,754,992	32.2%
Research	129,144,787	15.5%	117,928,174	30.7%	247,072,961	20.3%
Public Service	31,399,270	3.8%	9,449,151	2.5%	40,848,421	3.4%
Academic Support	46,382,285	5.6%	18,667,385	4.9%	65,049,670	5.3%
Student Services	30,096,310	3.6%	5,139,319	1.3%	35,235,629	2.9%
Institutional Support	39,938,128	4.8%	25,376,792	6.6%	65,314,920	5.4%
Operation/Maintenance of Plant	42,998,269	5.2%	31,877,027	8.3%	74,875,296	6.2%
Scholarships/Fellowships	17,782,160	2.1%	1,854,312	0.5%	19,636,472	1.6%
Auxiliary Enterprises	151,480,632	18.2%	4,383,071	1.1%	155,863,703	12.8%
Patient Care	--	0.0%	2,692,179	0.7%	2,692,179	0.2%
Depreciation and Other Expenses	90,885,404	10.9%	27,957,952	7.3%	118,843,356	9.8%
TOTAL OPERATING/ NONOPER. EXPENSES	\$833,478,567	100.0%	\$383,709,032	100.0%	\$1,217,187,599	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 2017 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, 2017, Comptroller's Office.