

**UNIVERSITY OF KANSAS**  
Office of Institutional Research and Planning

4/15

**TABLE 7-001**  
**OPERATING/ NONOPERATING REVENUES AND EXPENSES ACCORDING TO GAAP**  
**UNIVERSITY SUMMARY**  
**FY 2014**

OPERATING/ NONOPERATING REVENUES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$235,056,791	28.2%	\$ 37,165,022	10.4%	\$272,221,813	22.8%
State Appropriations	137,299,216	16.5%	104,587,636	29.2%	241,886,852	20.3%
Grants and Contracts	177,355,346	21.2%	112,033,754	31.3%	289,389,100	24.3%
Sales and Services of Academic Depts.	38,425,029	4.6%	28,816,771	8.0%	67,241,800	5.6%
Net Patient Service Revenue	--	0.0%	2,482,636	0.7%	2,482,636	0.2%
Gifts	16,942,771	2.0%	33,782,468	9.4%	50,725,239	4.3%
Auxiliary Enterprises	166,360,571	19.9%	4,046,643	1.1%	170,407,214	14.3%
Capital Appropriations, Grants, Gifts	28,881,575	3.5%	3,615,438	1.0%	32,497,013	2.7%
All Other Sources	34,331,387	4.1%	31,788,289	8.9%	66,119,676	5.5%
<b>TOTAL OPERATING/ NONOPER. REVENUES</b>	<b>\$834,652,686</b>	<b>100.0%</b>	<b>\$358,318,657</b>	<b>100.0%</b>	<b>\$1,192,971,343</b>	<b>100.0%</b>

  

OPERATING/ NONOPERATING EXPENSES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$238,811,951	29.4%	\$131,391,405	36.5%	\$370,203,356	31.6%
Research	144,307,645	17.8%	113,051,461	31.4%	257,359,106	22.0%
Public Service	34,953,391	4.3%	5,031,310	1.4%	39,984,701	3.4%
Academic Support	47,676,238	5.9%	16,647,704	4.6%	64,323,942	5.5%
Student Services	28,585,933	3.5%	4,202,283	1.2%	32,788,216	2.8%
Institutional Support	36,796,852	4.5%	26,298,303	7.3%	63,095,155	5.4%
Operation/Maintenance of Plant	43,208,395	5.3%	29,477,233	8.2%	72,685,628	6.2%
Scholarships/Fellowships	16,564,088	2.0%	4,728,847	1.3%	21,292,935	1.8%
Auxiliary Enterprises	142,566,534	17.6%	2,806,537	0.8%	145,373,071	12.4%
Patient Care	--	0.0%	1,720,926	0.5%	1,720,926	0.1%
Depreciation and Other Expenses	77,891,521	9.6%	24,796,535	6.9%	102,688,056	8.8%
<b>TOTAL OPERATING/ NONOPER. EXPENSES</b>	<b>\$811,362,548</b>	<b>100.0%</b>	<b>\$360,152,544</b>	<b>100.0%</b>	<b>\$1,171,515,092</b>	<b>100.0%</b>

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

\*\* Data include KUMC Campus, KUMC Research Institute, KUMC Student Union corporation, and Kansas University Health Partners; due to corporate bylaw changes made in FY 2008 to the corporate structure of KU Physicians, Inc. (KUPI), the entity no longer qualifies as a blended component unit of the University.

The above FY 2014 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, 2014, Comptroller's Office.