

UNIVERSITY OF KANSAS
Office of Institutional Research and Planning

4/16

TABLE 7-001
OPERATING/ NONOPERATING REVENUES AND EXPENSES ACCORDING TO GAAP
UNIVERSITY SUMMARY
FY 2015

OPERATING/ NONOPERATING REVENUES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$246,325,935	28.7%	\$ 42,778,296	10.5%	\$289,104,231	22.8%
State Appropriations	136,572,333	15.9%	108,162,187	26.5%	244,734,520	19.3%
Grants and Contracts	167,493,565	19.5%	115,601,327	28.4%	283,094,892	22.4%
Sales and Services of Academic Depts.	37,651,475	4.4%	30,764,248	7.5%	68,415,723	5.4%
Sales and Services-Medical/Admin Activities	--	0.0%	26,234,463	6.4%	26,234,463	2.1%
Net Patient Service Revenue	--	0.0%	2,950,396	0.7%	2,950,396	0.2%
Gifts	20,969,259	2.4%	35,336,772	8.7%	56,306,031	4.5%
Auxiliary Enterprises	169,361,585	19.7%	4,784,909	1.2%	174,146,494	13.8%
Capital Appropriations, Grants, Gifts	61,356,117	7.2%	31,219,306	7.7%	92,575,423	7.3%
All Other Sources	17,896,667	2.1%	9,797,331	2.4%	27,693,998	2.2%
TOTAL OPERATING/ NONOPER. REVENUES	\$857,626,936	100.0%	\$407,629,235	100.0%	\$1,265,256,171	100.0%

OPERATING/ NONOPERATING EXPENSES	Lawrence Campus*		Medical Center**		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$249,351,242	30.2%	\$132,335,880	36.0%	\$381,687,122	32.0%
Research	132,925,807	16.1%	120,399,252	32.8%	253,325,059	21.2%
Public Service	31,268,549	3.8%	9,648,838	2.6%	40,917,387	3.4%
Academic Support	50,959,936	6.2%	17,898,326	4.9%	68,858,262	5.8%
Student Services	29,797,116	3.6%	5,269,155	1.4%	35,066,271	2.9%
Institutional Support	39,707,435	4.8%	21,999,557	6.0%	61,706,992	5.2%
Operation/Maintenance of Plant	44,975,041	5.4%	27,247,204	7.4%	72,222,245	6.0%
Scholarships/Fellowships	14,873,785	1.8%	2,920,562	0.8%	17,794,347	1.5%
Auxiliary Enterprises	157,938,756	19.1%	2,747,475	0.7%	160,686,231	13.5%
Patient Care	--	0.0%	3,390,308	0.9%	3,390,308	0.3%
Depreciation and Other Expenses	74,795,827	9.0%	23,753,597	6.5%	98,549,424	8.3%
TOTAL OPERATING/ NONOPER. EXPENSES	\$826,593,494	100.0%	\$367,610,154	100.0%	\$1,194,203,648	100.0%

* 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 Health Partners.

The above FY 2015 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, 2015, Comptroller's Office.