

**Operating/Nonoperating Revenues and Expenses  
According to GAAP  
Fiscal Year 2020  
University of Kansas – All Campuses**



THE UNIVERSITY OF KANSAS  
**Analytics, Institutional  
Research, & Effectiveness**

<u>Operating/Nonoperating Revenues</u>	<u>Lawrence Campus</u> <sup>1</sup>		<u>Medical Center</u> <sup>2</sup>		<u>Total</u>	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$280,921,711	31.0%	\$53,808,040	10.7%	\$334,729,751	23.8%
State Appropriations	\$142,642,268	15.7%	\$115,535,783	23.0%	\$258,178,051	18.3%
Grants and Contracts	\$187,551,851	20.7%	\$138,653,738	27.6%	\$326,205,589	23.2%
Sales and Services of Educational Departments	\$31,665,759	3.5%	\$65,195,709	13.0%	\$96,861,468	6.9%
Sales and Services of Medical/Administrative Activities	\$0	0.0%	\$62,942,861	12.6%	\$62,942,861	4.5%
Net Patient Service Revenue	\$0	0.0%	\$257,820	0.1%	\$257,820	0.0%
Gifts	\$28,500,152	3.1%	\$36,826,948	7.3%	\$65,327,100	4.6%
Auxiliary Enterprises	\$176,926,286	19.5%	\$8,779,578	1.8%	\$185,705,864	13.2%
Capital Appropriations, Grants, Gifts	\$40,183,806	4.4%	\$4,749,664	0.9%	\$44,933,470	3.2%
All Other Sources	<u>\$18,126,413</u>	<u>2.0%</u>	<u>\$14,784,785</u>	<u>2.9%</u>	<u>\$32,911,198</u>	<u>2.3%</u>
<b>Total Operating and Nonoperating Revenues</b>	<b>\$906,518,246</b>	<b>100.0%</b>	<b>\$501,534,926</b>	<b>100.0%</b>	<b>\$1,408,053,172</b>	<b>100.0%</b>

<u>Operating/Nonoperating Expenses</u>	<u>Lawrence Campus</u> <sup>1</sup>		<u>Medical Center</u> <sup>2</sup>		<u>Total</u>	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$267,219,699	29.9%	\$173,405,353	37.2%	\$440,625,052	32.4%
Research	\$122,052,247	13.7%	\$166,744,221	35.8%	\$288,796,468	21.2%
Public Service	\$42,798,945	4.8%	\$8,941,520	1.9%	\$51,740,465	3.8%
Academic Support	\$45,618,108	5.1%	\$21,644,100	4.6%	\$67,262,208	4.9%
Student Services	\$32,708,008	3.7%	\$5,888,089	1.3%	\$38,596,097	2.8%
Institutional Support	\$43,227,630	4.8%	\$31,768,121	6.8%	\$74,995,751	5.5%
Operation/Maintenance of Plant	\$45,130,076	5.1%	\$44,794,467	9.6%	\$89,924,543	6.6%
Scholarships/Fellowships	\$24,147,999	2.7%	\$1,990,917	0.4%	\$26,138,916	1.9%
Auxiliary Enterprises	\$168,077,820	18.8%	\$7,934,255	1.7%	\$176,012,075	12.9%
Patient Care	\$0	0.0%	\$364,287	0.1%	\$364,287	0.0%
Depreciation and Other Expenses	<u>\$102,637,680</u>	<u>11.5%</u>	<u>\$2,410,100</u>	<u>0.5%</u>	<u>\$105,047,780</u>	<u>7.7%</u>
<b>Total Operating and Nonoperating Expenses</b>	<b>\$893,618,212</b>	<b>100.0%</b>	<b>\$465,885,430</b>	<b>100.0%</b>	<b>\$1,359,503,642</b>	<b>100.0%</b>

<sup>1</sup> Data include Lawrence Campus, KU Center for Research, Kansas Athletic Corporation, KU Union, KU Campus Development Corporation, and Eliminations.

<sup>2</sup> Data includes KUMC Campus, KUMC Research Institution, KUMC Student Union Corporation, and Kansas Health Partners.

The above FY 2020 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 the financial section of the KU Fact Book 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, 2020, Financial Analysis & Reporting

Updated: December 2020