

**Operating/Nonoperating Revenues and Expenses
According to GAAP
Fiscal Year 2021
University of Kansas – All Campuses**



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

<u>Operating/Nonoperating Revenues</u>	<u>Lawrence Campus</u> ¹		<u>Medical Center</u> ²		<u>Total</u>	
	Amount	Percent	Amount	Percent	Amount	Percent
Tuition and Fees	\$263,061,063	29.4%	\$57,298,713	10.5%	\$320,359,776	22.3%
State Appropriations	\$137,301,749	15.4%	\$116,126,688	21.3%	\$253,428,437	17.6%
Grants and Contracts	\$222,206,854	24.9%	\$171,441,719	31.5%	\$393,648,573	27.4%
Sales and Services of Educational Departments	\$27,391,203	3.1%	\$55,035,356	10.1%	\$82,426,559	5.7%
Sales and Services of Medical/Administrative Activities	\$0	0.0%	\$79,094,783	14.5%	\$79,094,783	5.5%
Net Patient Service Revenue	\$0	0.0%	\$343,468	0.1%	\$343,468	0.0%
Gifts	\$25,612,485	2.9%	\$36,258,075	6.7%	\$61,870,560	4.3%
Auxiliary Enterprises	\$144,587,765	16.2%	\$7,911,422	1.5%	\$152,499,187	10.6%
Capital Appropriations, Grants, Gifts	\$17,065,074	1.9%	\$3,484,769	0.6%	\$20,549,843	1.4%
All Other Sources	<u>\$56,348,430</u>	<u>6.3%</u>	<u>\$17,551,100</u>	<u>3.2%</u>	<u>\$73,899,530</u>	<u>5.1%</u>
Total Operating and Nonoperating Revenues	\$893,574,623	100.0%	\$544,546,093	100.0%	\$1,438,120,716	100.0%

<u>Operating/Nonoperating Expenses</u>	<u>Lawrence Campus</u> ¹		<u>Medical Center</u> ²		<u>Total</u>	
	Amount	Percent	Amount	Percent	Amount	Percent
Instruction	\$242,372,930	28.3%	\$176,033,574	34.4%	\$418,406,504	30.6%
Research	\$109,139,219	12.7%	\$177,804,224	34.8%	\$286,943,443	21.0%
Public Service	\$47,223,002	5.5%	\$6,995,173	1.4%	\$54,218,175	4.0%
Academic Support	\$52,767,990	6.2%	\$24,188,813	4.7%	\$76,956,803	5.6%
Student Services	\$39,683,002	4.6%	\$7,196,814	1.4%	\$46,879,816	3.4%
Institutional Support	\$44,631,655	5.2%	\$41,783,693	8.2%	\$86,415,348	6.3%
Operation/Maintenance of Plant	\$54,657,165	6.4%	\$46,031,547	9.0%	\$100,688,712	7.4%
Scholarships/Fellowships	\$23,292,674	2.7%	\$3,345,489	0.7%	\$26,638,163	1.9%
Auxiliary Enterprises	\$140,261,786	16.4%	\$3,723,001	0.7%	\$143,984,787	10.5%
Patient Care	\$0	0.0%	\$391,294	0.1%	\$391,294	0.0%
Depreciation and Other Expenses	<u>\$103,614,548</u>	<u>12.2%</u>	<u>\$23,558,935</u>	<u>4.5%</u>	<u>\$127,173,483</u>	<u>9.3%</u>
Total Operating and Nonoperating Expenses	\$857,643,971	100.0%	\$511,052,557	100.0%	\$1,368,696,528	100.0%

¹ Data includes Lawrence Campus, KU Center for Research, Kansas Athletic Corporation, KU Union, KU Campus Development Corporation, Jayhawk Community Partners, and Eliminations.

² Data includes KUMC Campus, KUMC Research Institute, KUMC Student Union Corporation, and Kansas Health Partners.

The above FY 2021 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 financial data in 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, 2021, Financial Analysis & Reporting

Updated: January 2022