

**Operating/Nonoperating Revenues and Expenses  
According to GAAP  
Fiscal Year 2023  
University of Kansas – All Campuses  
Updated: December 2023**



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

| <u>Operating/Nonoperating<br/>Revenues</u>                 | <u>Lawrence Campus <sup>1</sup></u> |               | <u>Medical Center <sup>2</sup></u> |               | <u>Total</u>           |               |
|--|-------------------------------------|---------------|------------------------------------|---------------|------------------------|---------------|
|  | Amount                              | Percent       | Amount                             | Percent       | Amount                 | Percent       |
| Tuition and Fees   | \$261,787,030                       | 24.7%         | \$58,513,651                       | 9.4%          | \$320,300,681          | 19.0%         |
| State Appropriations                                       | \$174,952,424                       | 16.5%         | \$126,318,424                      | 20.3%         | \$301,270,848          | 17.9%         |
| Grants and Contracts                                       | \$220,965,217                       | 20.8%         | \$198,990,526                      | 31.9%         | \$419,955,743          | 24.9%         |
| Sales and Services of<br>Educational Departments           | \$28,873,515                        | 2.7%          | \$53,772,795                       | 8.6%          | \$82,646,310           | 4.9%          |
| Sales and Services of<br>Medical/Administrative Activities | \$0                                 | 0.0%          | \$90,218,537                       | 14.5%         | \$90,218,537           | 5.4%          |
| Net Patient Service Revenue                                | \$0                                 | 0.0%          | \$30,368                           | 0.0%          | \$30,368               | 0.0%          |
| Gifts  | \$37,836,815                        | 3.6%          | \$53,063,916                       | 8.5%          | \$90,900,731           | 5.4%          |
| Auxiliary Enterprises                                      | \$213,575,080                       | 20.1%         | \$11,089,336                       | 1.8%          | \$224,664,416          | 13.3%         |
| Capital Appropriations, Grants,<br>Gifts                   | \$97,160,193                        | 9.2%          | \$18,156,370                       | 2.9%          | \$115,316,563          | 6.8%          |
| All Other Sources  | <u>\$25,868,457</u>                 | <u>2.4%</u>   | <u>\$13,240,458</u>                | <u>2.1%</u>   | <u>\$39,108,915</u>    | <u>2.3%</u>   |
| <b>Total Operating and<br/>Nonoperating Revenues</b>       | <b>\$1,061,018,731</b>              | <b>100.0%</b> | <b>\$623,394,381</b>               | <b>100.0%</b> | <b>\$1,684,413,112</b> | <b>100.0%</b> |

| <u>Operating/Nonoperating Expenses</u>               | <u>Lawrence Campus <sup>1</sup></u> |               | <u>Medical Center <sup>2</sup></u> |               | <u>Total</u>           |               |
|--|-------------------------------------|---------------|------------------------------------|---------------|------------------------|---------------|
|  | Amount                              | Percent       | Amount                             | Percent       | Amount                 | Percent       |
| Instruction  | \$271,272,931                       | 27.9%         | \$189,235,221                      | 31.9%         | \$460,508,152          | 29.4%         |
| Research   | \$139,207,381                       | 14.3%         | \$236,285,966                      | 39.8%         | \$375,493,347          | 24.0%         |
| Public Service                                       | \$67,081,206                        | 6.9%          | \$4,390,663                        | 0.7%          | \$71,471,869           | 4.6%          |
| Academic Support                                     | \$52,772,553                        | 5.4%          | \$28,930,075                       | 4.9%          | \$81,702,628           | 5.2%          |
| Student Services                                     | \$39,974,115                        | 4.1%          | \$6,370,360                        | 1.1%          | \$46,344,475           | 3.0%          |
| Institutional Support                                | \$50,935,259                        | 5.2%          | \$40,401,710                       | 6.8%          | \$91,336,969           | 5.8%          |
| Operation/Maintenance of Plant                       | \$50,180,336                        | 5.2%          | \$54,586,233                       | 9.2%          | \$104,766,569          | 6.7%          |
| Scholarships/Fellowships                             | \$20,704,354                        | 2.1%          | \$2,692,586                        | 0.5%          | \$23,396,940           | 1.5%          |
| Auxiliary Enterprises                                | \$176,295,077                       | 18.2%         | \$3,988,846                        | 0.7%          | \$180,283,923          | 11.5%         |
| Patient Care   | \$0                                 | 0.0%          | \$36,392                           | 0.0%          | \$36,392               | 0.0%          |
| Depreciation and Other Expenses                      | <u>\$102,880,371</u>                | <u>10.7%</u>  | <u>\$26,470,275</u>                | <u>4.4%</u>   | <u>\$129,350,646</u>   | <u>8.3%</u>   |
| <b>Total Operating and<br/>Nonoperating Expenses</b> | <b>\$971,303,583</b>                | <b>100.0%</b> | <b>\$593,388,327</b>               | <b>100.0%</b> | <b>\$1,564,691,910</b> | <b>100.0%</b> |

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

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

The above FY 2023 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, 2023, Financial Analysis & Reporting