

**CONSOLIDATED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
UNIVERSITY OF KENTUCKY AND AFFILIATED CORPORATIONS
FOR THE YEAR ENDED JUNE 30, 2001**

REVENUE		fg14b lt 98 and fs06b lt 98 and fg148 ne 35 and fs066 ne 35 and fs006 ne 6 for all lines on this report SL value eq fs956; GL value eq fg946-fg942
Operating Revenue		
A	Student tuition and fees	fs06a eq 0101 and fs917 eq 05 and fs914 ne 0598 and 0599
B	Less: scholarship awards	fs06a eq 0101 and fs914 eq 0599
E	Federal grant and contracts	-((fs916 ge 1 and fs916 le 5 and fs914 ne 3937 and ((fs258 ge 0000 and fs258 lt 3000) or (fs258 eq 5001 or 6001 or 7001 or 8001 or 9001))) and fs066 eq 12 and fs727 ne y) or ((fs92b eq 007 or (fs06a eq 0112 and fs916 eq 9)) and fs727 ne y) or (fg148 eq 79 and (fs914 eq 4401 or 4400))
F	State and local grant and contracts	((fs066 ne 14 and 31 and fs92b eq 004 or (FS066 eq 13 and fs92b eq 003))and fs727 ne y) or -(fs066 eq 12 and fs258 ge 3000 and fs258 lt 5000 and fs916 ge 1 and le 5 and fs727 ne y)
G	Nongovernmental grants and contrac	-(fs06a eq 0212 and fs727 ne y and (fs916 ge 1 and fs916 le 5 and fs258 ge 5000 and (fs258 ne 5001 and 6001 and 7001 and 8001 and 9001)) or ((fs06a eq 0101 and fs727 ne y and fs008 ne 318075 and (fs914 eq 0143 or 0165 or 0226 or 0227 or 0228 or 0229 or 0230)) or (fs008 eq 534643 and fs914 eq 0752))
H	Indirect cost recoveries	-(fs066 eq 12 and fs916 eq 9 and fs258 ge 0001 and fs258 le 9001)
I	Sales and services	(fs008 ne 318075 and 538044 and 538045 and 534643) and (fs914 ne 0226 and 0227 and 0228 and 0229 and 0230 and 0282 and 0283 and 0284 and 0285 and 0289 and 0751 and 0753) and (fs917 eq 02 or 03 or 04 or 07) and fs92b ne 078 and (fs066 ne 40 and 41 and 80) and fs06b ne 05 or (fs066 eq 02 and fs917 eq 05) or (external data for HCCS (fs06b eq 10 and fs916 eq 0 and fs917 gt 01 and fs917 lt 08 and fs92b ne 078 and fs917 ne 06)) or (external data for KTI (fs06b eq 02 and fs917 gt 01 and fs917 lt 08 and fs917 ne 06 and fs92b eq 078 and fs914 ne 0753 and fs916 eq 0))
C	Federal appropriations	(fs92b eq 005 or 006)
D	County appropriations	fs914 eq 0081

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J	Hospital patient services	(fs066 eq 80 and fs916 eq 0 and fs92b ne 003 and fs917 lt 08 and fs917 ne 06 and fs92b ne 078 and (fs914 ne 0751 and 0226 and 0227 and 0228 and 0229 and 0230 and 0282 and 0283 and 0284 and 0285 and 0289)) or (external data for KHE sales and services (fs066 eq 80 and fs916 eq 0 and fs92b ne 003 and fs917 lt 08 and fs92b ne 078 and fs917 ne 06))
	(net of charity care of Auxiliary enterprises	fs066 eq 80 and fs914 eq 0761
K	Housing and Dining	(fs066 eq 40 and fs916 eq 0 and fs92b ne 078 and fs917 lt 08 and fs917 gt 01 and fs917 ne 06 and (fs914 ne 0226 and 0227 and 0228 and 0229 and 0230 and 0282 and 0283 and 0284 and 0285 and 0289 and 0751)
L	Less: Scholarship allowances	fs914 eq 0598
M	Athletics	fs06b eq 05 and fs916 eq 0 and fs92b ne 078 and fs917 gt 01 and fs917 lt 08 and fs917 ne 06 and (fs914 ne 0226 and 0227 and 0228 and 0229 and 0230 and 0282 and 0283 and 0284 and 0285 and 0289 and 0751)
N	Other auxiliaries	fs066 eq 41 and fs916 eq 0 and fs92b ne 078 and fs917 gt 01 and fs917 lt 08 and fs917 ne 06 and (fs914 ne 0226 and 0227 and 0228 and 0229 and 0230 and 0282 and 0283 and 0284 and 0285 and 0289 and 0751)
O	Other operation revenues	((fg148 eq 79 and ((fg914 ge 4320 and fg914 le 4329) or fg914 eq 4380)) or (fg148 eq 79 and fg914 eq 5270 and fg946 - fg942 lt 0))
	Total Operating Revenues	

EXPENSES

Operating Expenses

Educational and general
Instruction

fs916 ne 0 and fs006 ne 6 and pcs eq 01 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))

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Research	fs916 ne 0 and fs006 ne 6 and pcs eq 02 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))
Public service	(fs916 ne 0 or fs008 eq 318075) and fs006 ne 6 and pcs eq 03 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))
Libraries	fs916 ne 0 and fs006 ne 6 and fs84m eq 041 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))
Academic support	fs916 ne 0 and fs006 ne 6 and (pcs eq 04 and fs84m ne 041) and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))
Student services	fs916 ne 0 and fs006 ne 6 and pcs eq 05 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))
Institutional support	fs916 ne 0 and fs006 ne 6 and pcs eq 06 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))

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Operations and maintenance of plant fs916 ne 0 and fs006 ne 6 and pcs eq 10 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))

Student financial aid fs916 ne 0 and fs006 ne 6 and pcs eq 08 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))

Depreciation fg914 eq 5405 and fg144 eq 3a300

Other fs916 ne 0 and fs06b eq 0111 and pcs eq 14 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))

Total educational and general

Hospital and clinics (including depreciatio (fs916 ne 0 and fs006 ne 6 and pcs eq 14 and fs06b ne 0111 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))) or (fg914 eq 5405 and fg144 eq 71000)

Auxiliary enterprises

Housing and Dining (including deprec (fs916 ne 0 and fs006 ne 6 and fs84m eq 121 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))) or (fg914 eq 5405 and fg144 eq 3ha00)

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Athletics (including depreciation of \$_ (fs916 ne 0 and fs006 ne 6 and fs84m eq 123 and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3)))) or (fg914 eq 5405 and fg144 eq 12a00)

Other auxiliaries (including depreciat fs916 ne 0 and fs006 ne 6 and (fs84m eq 124 or 125) and (((fs916 ne 5 or fs06a eq 0212) and (fs917 ne 39 or fs914 eq 3900 or 3998 or 3999) and fs914 ne 3620 and 9997 and 9998 and 3502 and 3503 and 5620 and 5621 and (fs731 eq cu or cr)) or (fs731 eq pf and ((fs744 eq e and (fs916 eq 6 or fs914 eq 5051 or 5052 or 5053 or 5200 or 5060 or 5070 or 5064)) or fs916 eq 3))))

Other (fg148 eq 79 and fg914 ge 5211 and fg914 le 5279 and fg914 ne 5270) or (fg148 eq 79 and fg914 eq 5270 and fg946 - fg942 gt 0)

Total operating expenses

Net loss from operations

NONOPERATING REVENUES (EXPENSES)

State appropriations fs914 eq '0031'

Other Nonoperating Revenues (Expenses)

Gifts (fs006 ne 7 and ((fs917 eq 01 and fs914 ne 0143 and 0103 and fs92b ne 015) or fs914 eq 0091 or fs908 eq 538044)) or ((fg147 eq 7 and fg148 ne 70) and (fg915 eq 41 or fg914 eq 4230))

Investment income ((fg914 eq '4300' or '4305' or '4311') or (fg914 eq '4320' and fg148 ne '79') or (fg914 ge '4360' and fg914 le '4362')) or ((fs914 ge'0601' abd fs914 le '0630') or (fs914 eq '0638' or '0639') or (fs914 ge '0650' and fs914 le '0699'))

Endowment income ((fs92b eq '063' and (fs914 ne '0638' and '0639')) or fs92b eq '064') or (fg914 eq '4308' or '4310')

Interest on capital asset-related debt (fg148 eq '33' or '34') and (fg914 eq '5550' or '4540')

Other nonoperating revenues (fg914 eq '4350' or '5650' or '5640' or '5641' or '5266' or '5570') or (fg914 eq '5600' and fg895 eq 'en') or (fs914 eq 0282 or 0283 or 0284 or 0285 or 0289)

Net income before other revenues, expenses, gains, or losses

Capital appropriations (fs914 eq '0033' or '0034' or '0041') and (fs006 eq '7' or (fs727 eq 'Y' and fs01a ne '36' and fs006 ne '4'))

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Capital grants & gifts	fs914 eq '0103' or fg914 eq '4103' or (fs727 eq 'Y' and fs006 eq '4' and fs914 ne '9998')
Other Nonrecurring	((fg914 ge '5410' and fg914 le '5495' and fg914 ne '5490') or fg914 eq '4375' or '4599' or '5545' or '5699' or '5555' or '5575') or (fs914 eq '0751' or '0282' or '0283' or '0284' or '0285' or '0289')
Permanent Endowments	fg148 eq '70' and ((fg915 eq '41' or fg914 eq '4210' or '4300') and fg914 ne '4103')

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