

Institution: University of Oklahoma-Norman Campus (207500)  
 User ID: P2075001

## Overview

### Finance Overview

#### Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

#### Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

#### Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

Reporting Standard	
Please indicate which reporting standards are used to prepare your financial statements:	
<input checked="" type="radio"/>	GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
<input type="radio"/>	FASB (Financial Accounting Standards Board)
Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.	

Finance - Public Institutions Using GASB Standards

General Information  
GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2019.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2018
And ending: month/year (MMYYYY)	Month: 6	Year: 2019

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> ? Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

<input checked="" type="radio"/> Business-type activities
<input type="radio"/> Governmental Activities
<input type="radio"/> Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

<input type="radio"/> No
<input checked="" type="radio"/> Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

<input type="radio"/> No
<input checked="" type="radio"/> ? Yes

You may use the space below to provide context for the data you've reported above.

The University of Oklahoma shares a common board of Regents with the University of Oklahoma Health Sciences Center, Cameron University, and Rogers State University. All of these institutions are a part of the Oklahoma State Regents for Higher Education.

## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	274,293,000	266,162,000
31	Depreciable <u>capital assets</u> , net of depreciation	1,737,792,000	1,730,145,000
04	Other noncurrent assets CV=[A05-A31]	268,592,000	285,735,000
05	Total <u>noncurrent assets</u>	2,006,384,000	2,015,880,000
06	<b>Total assets</b> CV=(A01+A05)	2,280,677,000	2,282,042,000
19	<b>Deferred outflows of resources</b>	88,693,000	92,021,000
<b>Liabilities</b>			
07	Long-term debt, current portion	33,632,000	33,145,000
08	Other current liabilities CV=(A09-A07)	172,456,000	188,206,000
09	Total <u>current liabilities</u>	206,088,000	221,351,000
10	Long-term debt	915,433,000	949,065,000
11	Other noncurrent liabilities CV=(A12-A10)	652,214,000	691,780,000
12	Total <u>noncurrent liabilities</u>	1,567,647,000	1,640,845,000
13	<b>Total liabilities</b> CV=(A09+A12)	1,773,735,000	1,862,196,000
20	<b>Deferred inflows of resources</b>	98,539,000	82,215,000
<b>Net Position</b>			
14	Invested in capital assets, net of related debt	857,545,000	839,730,000
15	Restricted-expendable	95,249,000	102,740,000
16	Restricted-nonexpendable	45,158,000	44,824,000
17	Unrestricted CV=[A18-(A14+A15+A16)]	-500,856,000	-557,642,000
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	497,096,000	429,652,000

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2018 - June 30, 2019			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	78,103,000	78,103,000
22	Infrastructure	99,672,000	95,673,000
23	Buildings	1,864,404,000	1,819,692,000
32	Equipment, including art and library collections	710,161,000	702,119,000
27	Construction in progress	68,527,000	82,960,000
Total for Plant, Property and Equipment CV = (A21+ .. A27)		2,820,867,000	2,778,547,000
28	Accumulated depreciation	971,319,000	921,126,000
33	Intangible assets, net of accumulated amortization	1,570,000	483,000
34	Other capital assets	0	0
You may use the space below to provide context for the data you've reported above.			

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	1,048,173,000	1,076,489,000
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	985,644,000	1,018,105,000
03	Change in net position during year <b>CV=(D01-D02)</b>	62,529,000	58,384,000
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	429,652,000	529,646,000
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	4,915,000	-158,378,000
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	497,096,000	429,652,000

You may use the space below to provide context for the data you've reported above.

Adjustment was made to beginning net assets in prior year due to corrections to compensated absences liability and supplemental retirement plans.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	24,089,000	23,691,000
02	Other federal grants (Do NOT include FDSL amounts)	1,411,000	973,000
03	Grants by state government	30,318,000	30,616,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,607,000	1,629,000
06	Institutional grants from unrestricted resources	108,605,000	107,110,000
	CV=[E07-(E01+...+E05)]		
07	Total revenue that funds scholarships and fellowships	166,030,000	164,019,000
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	107,403,000	107,697,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	11,408,000	10,879,000
10	Total discounts and allowances	118,811,000	118,576,000
	CV=(E08+E09)		
11	Net scholarships and fellowships expenses after deducting discounts and allowances	47,219,000	45,443,000
	CV= (E07-E10) This amount will be carried forward to C10 of the expense section.		

You may use the space below to provide context for the data you've reported above.

**Part B - Revenues by Source (1)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	358,553,000	337,476,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	98,255,000	80,625,000
03	State operating grants and contracts	47,147,000	12,195,000
04	Local government/private operating grants and contracts	26,658,000	23,234,000
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	26,658,000	23,234,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	195,555,000	196,641,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	11,436,000	12,250,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	17,027,000	18,019,000
09	Total operating revenues	754,631,000	680,440,000



**Part B - Revenues by Source (2)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	111,757,000	112,046,000
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	26,968,000	29,206,000
14	State nonoperating grants	17,390,000	47,983,000
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	78,203,000	114,161,000
17	Investment income	9,730,000	8,080,000
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	22,611,000	18,956,000
19	Total nonoperating revenues	266,659,000	330,432,000
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	1,021,290,000	1,010,872,000
28	<b>12-month Student FTE from E12</b>	24,806	24,904
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	41,171	40,591

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2018 - June 30, 2019			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants and gifts	15,663,000	45,497,000
22	Additions to permanent endowments	1,055,000	743,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	10,165,000	19,377,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	26,883,000	65,617,000
25	Total all revenues and other additions	1,048,173,000	1,076,489,000

You may use the space below to provide context for the data you've reported above.

## Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

**Report Total Operating AND Nonoperating Expenses in this section**

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	283,492,000	280,438,000	169,733,000	168,095,000
02	Research	154,686,000	141,562,000	52,562,000	55,619,000
03	Public service	55,739,000	50,210,000	20,567,000	21,217,000
05	Academic support	93,354,000	113,626,000	43,855,000	44,652,000
06	Student services	30,189,000	37,341,000	14,601,000	15,855,000
07	Institutional support	42,650,000	76,979,000	35,609,000	29,729,000
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	47,219,000	45,443,000		
11	Auxiliary enterprises	236,558,000	238,579,000	62,863,000	66,272,000
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	41,757,000	33,927,000	9,027,000	8,624,000
19	<b>Total expenses and deductions</b>	985,644,000	1,018,105,000	408,817,000	410,063,000

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	408,817,000	410,063,000
19-3	Benefits	138,581,000	125,360,000
19-4	Operation and Maintenance of Plant (as a natural expense)	39,439,107	46,479,000
19-5	Depreciation	74,981,000	72,513,000
19-6	Interest	40,473,000	41,025,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	283,352,893	322,665,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	985,644,000	1,018,105,000
20-1	12-month Student FTE (from E12 survey)	24,806	24,904
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	39,734	40,881

You may use the space below to provide context for the data you've reported above.

Part M - Pension and Postemployment Benefits Other than Pension (OPEB)  
Information

Fiscal Year: July 1, 2018 - June 30, 2019			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	21,862,000	29,165,000
02	Net Pension liability	279,112,000	313,749,000
03	Deferred inflows related to pension	49,843,000	48,450,000
04	Deferred outflows related to pension	62,056,000	83,038,000
05	OPEB expense	9,917,000	
06	Net OPEB liability	274,806,000	
07	Deferred inflows related to OPEB	26,957,000	
08	Deferred outflows related to OPEB	18,700,000	

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2018 - June 30, 2019			
Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	63,916,000	59,430,000
02	Value of endowment assets at the end of the fiscal year	65,730,000	63,916,000

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019					
Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	465,956,000	465,956,000			
02 Sales and services	218,399,000	11,436,000	206,963,000	0	
03 Federal grants/contracts (excludes Pell Grants)	101,134,000	101,134,000			
Revenue from the state government:					
04 State appropriations, current & capital	111,757,000	111,757,000			
05 State grants and contracts	64,537,000	64,537,000			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	105,916,000				
10 Interest earnings	9,730,000				
11 Dividend earnings					
12 Realized capital gains					

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019					
Category	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
02Employee benefits, total	112,513,000	97,954,000	14,559,000		
03Payment to state retirement funds (may be included in line 02 above)	22,106,000	19,245,000	2,861,000		
04Current expenditures including salaries	800,875,000	592,687,000	208,188,000		
Capital outlays					
05Construction	50,266,000	28,843,000	21,423,000		
06Equipment purchases	20,971,000	15,431,000	5,540,000		
07Land purchases	0				
08Interest on debt outstanding, all funds and activities	40,473,000				

You may use the space below to provide context for the data you've reported above.



Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2018 - June 30, 2019	
Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	982,209,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	33,144,000
04 Long-term debt outstanding at end of fiscal year	949,065,000
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2018 - June 30, 2019	
Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	49,396,000
08 Total cash and security assets held at end of fiscal year in bond funds	14,397,000
09 Total cash and security assets held at end of fiscal year in all other funds	269,948,000

You may use the space below to provide context for the data you've reported above.

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers. The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other
Name: Jacklyn Swenson		
Email: jswenson@ou.edu		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

2.00	Number of Staff (including yourself)
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How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	20.00hours	4.00hours	1.50hours	1.50hours
Other offices	hours	hours	hours	hours

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the Data Center and sent to your institution's CEO in November 2019.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$358,553,000	42%	\$14,454
State appropriations	\$111,757,000	13%	\$4,505
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$189,760,000	22%	\$7,650
Private gifts, grants, and contracts	\$104,861,000	12%	\$4,227
Investment income	\$9,730,000	1%	\$392
Other core revenues	\$77,957,000	9%	\$3,143
Total core revenues	\$852,618,000	100%	\$34,371
Total revenues	\$1,048,173,000		\$42,255

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$283,492,000	38%	\$11,428
Research	\$154,686,000	21%	\$6,236
Public service	\$55,739,000	7%	\$2,247
Academic support	\$93,354,000	12%	\$3,763
Institutional support	\$42,650,000	6%	\$1,719
Student services	\$30,189,000	4%	\$1,217
Other core expenses	\$88,976,000	12%	\$3,587
Total core expenses	\$749,086,000	100%	\$30,198
Total expenses	\$985,644,000		\$39,734

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	<b>Calculated value</b>
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FTE enrollment	24,806
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Finance

University of Oklahoma-Norman Campus (207500)

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	The value on line 17 is correct. The decrease in unrestricted net position was primarily due to the adoption of GASB Statement No. 75.			