

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P2075003

Finance 2020-21

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Overview

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

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**.

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ 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.

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

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.)

- ☒ Unqualified
- ☐  Qualified (Explain in box below)
- ☐ Don't know OR in progress (Explain in box below)

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?

- ☒ Business-type activities
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

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

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Does not participate in intercollegiate athletics
- ☐ Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ Does not have intercollegiate athletics revenue
- ☐ Other (specify in box below)

5. Endowment Assets

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

- ☐ No
- ☒ Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- ☐ No
- ☒ Yes

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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

Institution: University of Oklahoma-Norman Campus (207500)

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020

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
Assets			
01	Total <u>current assets</u>	303,011,000	274,293,000
31	Depreciable <u>capital assets</u> , net of depreciation	1,708,337,000	1,737,792,000
04	Other noncurrent assets CV=[A05-A31]	266,815,000	268,592,000
05	Total <u>noncurrent assets</u>	1,975,152,000	2,006,384,000
06	Total assets CV=(A01+A05)	2,278,163,000	2,280,677,000
19	Deferred outflows of resources	110,099,000	88,693,000
Liabilities			
07	<u>Long-term debt</u> , current portion	36,126,000	33,632,000
08	Other current liabilities CV=(A09-A07)	157,854,000	172,456,000
09	Total <u>current liabilities</u>	193,980,000	206,088,000
10	<u>Long-term debt</u>	884,013,000	915,433,000
11	Other noncurrent liabilities CV=(A12-A10)	706,298,000	652,214,000
12	Total <u>noncurrent liabilities</u>	1,590,311,000	1,567,647,000
13	Total liabilities CV=(A09+A12)	1,784,291,000	1,773,735,000
20	Deferred inflows of resources	79,957,000	98,539,000
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	868,544,000	857,545,000
15	<u>Restricted-expendable</u>	89,372,000	95,249,000
16	<u>Restricted-nonexpendable</u>	45,400,000	45,158,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -479,302,000	-500,856,000
18	Net position CV=[(A06+A19)-(A13+A20)]	524,014,000	497,096,000

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Unrestricted net position negative balance is primarily due to the recording of pension and OPEB liabilities in accordance with GASB Statements 68 and 75.

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Ending balance		Prior year Ending balance
Capital Assets				
21	Land and land improvements		78,167,000	78,103,000
22	Infrastructure		100,192,000	99,672,000
23	Buildings		1,865,105,000	1,864,404,000
32	Equipment, including art and library collections		752,224,000	710,161,000
27	Construction in progress		80,837,000	68,527,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)		2,876,525,000	2,820,867,000
28	Accumulated depreciation		1,044,343,000	971,319,000
33	Intangible assets, net of accumulated amortization		1,791,000	1,570,000
34	Other capital assets		0	0

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User ID: P2075003

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020

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 AND all of its child institutions	1,047,495,000	1048173000
02	Total expenses and deductions for this institution AND all of its child institutions	1,020,577,000	985644000
03	Change in net position during year CV =(D01-D02)	26,918,000	62529000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	497,096,000	429652000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	0	4915000
06	Net position end of year for this institution AND all of its child institutions (from A18)	524014000	497096000

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Institution: University of Oklahoma-Norman Campus (207500)


User ID: P2075003

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

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)	24,619,000	24,089,000
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 7,087,000	1,411,000
03	Grants by state government	28,306,000	30,318,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,154,000	1,607,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	115,574,000	108,605,000
07	Total revenue that funds scholarships and fellowships	177,740,000	166,030,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	112,033,000	107,403,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	10,993,000	11,408,000
10	Total discounts and allowances CV=(E08+E09)	123,026,000	118,811,000
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	54,714,000	47,219,000

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Federal grants reported increased due to CARES funds received for student grants in FY20.

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	<input type="text" value="17,040,000"/>	<input type="text" value="0"/>	17,040,000
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="4,905,000"/>	<input type="text" value="0"/>	4,905,000
14	Grants by state government	<input type="text" value="19,593,000"/>	<input type="text" value="0"/>	19,593,000
15	Grants by local government	<input type="text" value="0"/>	<input type="text" value="0"/>	0
16	Endowments and gifts	<input type="text" value="1,491,000"/>	<input type="text" value="0"/>	1,491,000
17	Other institutional sources CV =[E18-(E12+E13+ ... +E16)]	69,004,000	10,993,000	79,997,000
18	Total (from Part E1 line 8, 9 and 10)	112033000	10993000	123,026,000

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	355,452,000	358,553,000
Grants and contracts - operating			
02	Federal operating grants and contracts	114,777,000	98,255,000
03	State operating grants and contracts	49,100,000	47,147,000
04	Local government/private operating grants and contracts	24,154,000	26,658,000
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	24,154,000	26,658,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	180,890,000	195,555,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	6,808,000	11,436,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	15,866,000	17,027,000
09	Total operating revenues	747,047,000	754,631,000

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	115,441,000	111,757,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	33,167,000	26,968,000
14	State nonoperating grants	17,569,000	17,390,000
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	58,403,000	78,203,000
17	Investment income	8,969,000	9730000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	27,724,000	22,611,000
19	Total nonoperating revenues	261,273,000	266,659,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,008,320,000	1,021,290,000
28	12-month Student FTE from E12	24,528	24,806
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	41,109	41,171

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
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	20,671,000	15,663,000
22	Additions to permanent endowments	124,000	1055000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	18,380,000	10,165,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	39,175,000	26883000
25	Total all revenues and other additions	1,047,495,000	1,048,173,000

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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 30, 2020

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	295,302,000	283,492,000	164,471,000	169,733,000
02	Research	177,673,000	154,686,000	59,577,000	52,562,000
03	Public service	57,060,000	55,739,000	21,647,000	20,567,000
05	Academic support	80,439,000	93,354,000	40,202,000	43,855,000
06	Student services	29,100,000	30,189,000	13,357,000	14,601,000
07	Institutional support	48,373,000	42,650,000	24,228,000	35,609,000
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	54714000	47,219,000		
11	Auxiliary enterprises	212,839,000	236,558,000	61,992,000	62,863,000
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	65,077,000	41,757,000	8,712,000	9,027,000
19	Total expenses and deductions	1,020,577,000	985,644,000	394,186,000	408,817,000

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	394186000	408,817,000
19-3	Benefits	174,872,000	138,581,000
19-4	Operation and Maintenance of Plant (as a natural expense)	45,101,455	39,439,107
19-5	Depreciation	76,059,000	74,981,000
19-6	Interest	37,919,000	40,473,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	292,439,545	283,352,893
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1020577000	985,644,000
20-1	12-month Student FTE (from E12 survey)	24,528	24,806
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	41,609	39,734


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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="40,305,000"/>	21,862,000
02	Net Pension liability		<input type="text" value="311,555,000"/>	279,112,000
03	Deferred inflows related to pension		<input type="text" value="32,444,000"/>	49,843,000
04	Deferred outflows related to pension		<input type="text" value="68,259,000"/>	62,056,000

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There was a significant increase in pension expense recorded for FY20, primarily related to the University's share of pension liability recorded for OK Teacher's Retirement System.

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	13,787,000	9,917,000
06	Net OPEB liability		294,526,000	274,806,000
07	Deferred inflows related to OPEB		26,363,000	26,957,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	31,254,000	18,700,000

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There was a significant increase in FY20 in the OPEB expense and deferred outflows related to OPEB recorded for the University. The increase in deferred outflows is primarily due to changes in assumptions used in the calculation of the net OPEB liability.

Institution: University of Oklahoma-Norman Campus (207500)


User ID: P2075003

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020

Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.

Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	65,730,000	63,916,000
02	Value of endowment net assets at the end of the fiscal year	66,768,000	65,730,000
03	Change in value of endowment net assets CV=[H02-H01]	1,038,000	
03a	New gifts and additions	138,000	
03b	Endowment net investment return	1,647,000	
03c	Spending distribution for current use	-1,749,000	
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,002,000	

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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	19,227,000
02	Operating revenues + nonoperating revenues	1,007,968,000
03	Change in net position	58,402,000
04	Net position	970,650,000
05	Expendable net assets	89,372,000
06	Plant-related debt	920,139,000
07	Total expenses	988,741,000

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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020

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	467,485,000	467,485,000			
02	Sales and services	198,691,000	6,808,000	191,883,000	0	0
03	Federal grants/contracts (excludes Pell Grants)	123,325,000	123,325,000	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	115,441,000	115,441,000	0	0	0
05	State grants and contracts	66,669,000	66,669,000	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	82,681,000				
10	Interest earnings	8,969,000				
11	Dividend earnings	0				
12	Realized capital gains	0				

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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020

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)
02	Employee benefits, total	174,872,000	159,583,000	15,289,000	0	0
03	Payment to state retirement funds (may be included in line 02 above)	19,333,000	17,643,000	1,690,000	0	0
04	Current expenditures including salaries	832,552,000	648,334,000	184,218,000	0	0
Capital outlays						
05	Construction	36,336,000	24,876,000	11,460,000	0	0
06	Equipment purchases	23,608,000	21,858,000	1,750,000	0	0
07	Land purchases	64,000	64,000	0	0	0
08	Interest on debt outstanding, all funds and activities	37,919,000				


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

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

Fiscal Year: July 1, 2019 - June 30, 2020			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		949,060,000
02	Long-term debt issued during fiscal year		83,999,000
03	Long-term debt retired during fiscal year		112,925,000
04	Long-term debt outstanding at end of fiscal year		920,139,000
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 box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

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

Fiscal Year: July 1, 2019 - June 30, 2020			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		49,268,000
08	Total cash and security assets held at end of fiscal year in bond funds		12,621,000
09	Total cash and security assets held at end of fiscal year in all other funds		279,236,000

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Prepared by

Prepared by

Reporting Reminders:

- 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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" type="radio"/>	Other
Name:	<input type="text" value="Beth Korhonen"/>				
Email:	<input type="text" value="bethk@ou.edu"/>				

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="2.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>								
Staff member	Collecting Data Needed		Revising Data to Match IPEDS Requirements		Entering Data		Revising and Locking Data	
Your office	<input type="text" value="16.00"/>	hours	<input type="text" value="5.00"/>	hours	<input type="text" value="3.00"/>	hours	<input type="text" value="2.00"/>	hours
Other offices	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

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 2020.

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$355,452,000	41%	\$14,492
State appropriations	\$115,441,000	13%	\$4,706
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$214,613,000	25%	\$8,750
Private gifts, grants, and contracts	\$82,557,000	10%	\$3,366
Investment income	\$8,969,000	1%	\$366
Other core revenues	\$89,573,000	10%	\$3,652
Total core revenues	\$866,605,000	100%	\$35,331
Total revenues	\$1,047,495,000	N/A	\$42,706
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	\$295,302,000	37%	\$12,039
Research	\$177,673,000	22%	\$7,244
Public service	\$57,060,000	7%	\$2,326
Academic support	\$80,439,000	10%	\$3,279
Institutional support	\$48,373,000	6%	\$1,972
Student services	\$29,100,000	4%	\$1,186
Other core expenses	\$119,791,000	15%	\$4,884
Total core expenses	\$807,738,000	100%	\$32,931
Total expenses	\$1,020,577,000	N/A	\$41,609
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.			

Calculated value	
	Calculated value
FTE enrollment	24528
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.	

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075003

Edit Report

Finance

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	Unrestricted net position negative balance is primarily due to the recording of pension and OPEB liabilities in accordance with GASB Statements 68 and 75.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 705,500 and 2,116,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal grants reported increased due to CARES funds received for student grants in FY20.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 14,210,300 and 29,513,700 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was a significant increase in pension expense recorded in FY20, primarily related to the University's share of pension liability recorded for OK Teacher's Retirement System.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 6,446,050 and 13,387,950 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was a significant increase in FY20 in the OPEB expense and deferred outflows recorded for the University. The increase in deferred outflows is primarily due to changes in assumptions used in the calculation of net OPEB liability.			
Screen Entry	The amount reported is outside the expected range of between 12,155,000 and 25,245,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was a significant increase in FY20 in the OPEB expense and deferred outflows related to OPEB recorded for the University. The increase in deferred outflows is primarily due to changes in assumptions used in the calculation of the net OPEB liability.			