

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022

User ID: P2075002

## Finance 2021-22

Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075002

### 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 2021-22 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 2021-22:

- There are no changes to the 2021-22 collection.

#### 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**.

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## 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)

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## 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

## 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

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## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021

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>	338,905,000	303,011,000
31	Depreciable <u>capital assets</u> , net of depreciation	1,640,496,000	1,708,337,000
04	Other noncurrent assets CV=[A05-A31]	232,461,000	266,815,000
05	Total <u>noncurrent assets</u>	1,872,957,000	1,975,152,000
06	<b>Total assets</b> CV=(A01+A05)	2,211,862,000	2,278,163,000
19	<b>Deferred outflows of resources</b>	165,396,000	110,099,000
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	41,841,000	36,126,000
08	Other current liabilities CV=(A09-A07)	170,090,000	157,854,000
09	Total <u>current liabilities</u>	211,931,000	193,980,000
10	<u>Long-term debt</u>	925,861,000	884,013,000
11	Other noncurrent liabilities CV=(A12-A10)	587,534,000	706,298,000
12	Total <u>noncurrent liabilities</u>	1,513,395,000	1,590,311,000
13	<b>Total liabilities</b> CV=(A09+A12)	1,725,326,000	1,784,291,000
20	<b>Deferred inflows of resources</b>	81,997,000	79,957,000
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	757,240,000	868,544,000
15	<u>Restricted-expendable</u>	82,269,000	89,372,000
16	<u>Restricted-nonexpendable</u>	62,706,000	45,400,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -332,280,000	-479,302,000
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	569,935,000	524,014,000

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## Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	94,494,000	78,167,000
22	<u>Infrastructure</u>	105,836,000	100,192,000
23	<u>Buildings</u>	1,904,847,000	1,865,105,000
32	Equipment, including art and <u>library collections</u>	645,081,000	752,224,000
27	<u>Construction in progress</u>	25,308,000	80,837,000
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>2,775,566,000</b>	<b>2,876,525,000</b>
28	<u>Accumulated depreciation</u>	1,071,188,000	1,044,343,000
33	Intangible assets, net of accumulated amortization	6,124,000	1,791,000
34	Other capital assets	0	0

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## Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021

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>	1,047,052,000	1,047,495,000
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	914,868,000	1,020,577,000
03	Change in net position during year <b>CV</b> =(D01-D02)	132,184,000	26,918,000
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	 437,751,000	497,096,000
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV</b> =[D06-(D03+D04)]	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	569,935,000	524,014,000

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## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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)	24,494,000	24,619,000
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 14,406,000	7,087,000
03	Grants by state government	13,982,000	28,306,000
04	Grants by local government		0
05	Institutional grants from restricted resources	1,581,000	2,154,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	132,061,000	115,574,000
07	Total revenue that funds scholarships and fellowships	186,524,000	177,740,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	115,713,000	112,033,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	10,755,000	10,993,000
10	Total discounts and allowances CV=(E08+E09)	126,468,000	123,026,000
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.	60,056,000	54,714,000

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="17,329,000"/>	17,040,000	<input type="text" value="0"/>	0	17,329,000	17,040,000
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="1,824,000"/>	4,905,000	<input type="text" value="0"/>	0	1,824,000	4,905,000
14	Grants by state government	<input type="text" value="9,892,000"/>	19,593,000	<input type="text" value="0"/>	0	9,892,000	19,593,000
15	Grants by local government	<input type="text" value=""/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="1,118,000"/>	1,491,000	<input type="text" value="0"/>	0	1,118,000	1,491,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	85,550,000	69,004,000	10,755,000	10,993,000	96,305,000	79,997,000
18	Total (from Part E1 line 8, 9 and 10)	115,713,000	112,033,000	10,755,000	10,993,000	126,468,000	123,026,000

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## Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	354,055,000	355,452,000
Grants and contracts - operating			
02	Federal operating grants and contracts	125,934,000	114,777,000
03	State operating grants and contracts	42,699,000	49,100,000
04	Local government/private operating grants and contracts	12,153,000	24,154,000
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	12,153,000	24,154,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	149,198,000	180,890,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	6,808,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	32,124,000	15,866,000
09	Total operating revenues	716,163,000	747,047,000

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## Part B - Revenues by Source (2)


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	111,684,000	115,441,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	56,861,000	33,167,000
14	State nonoperating grants	14,214,000	17,569,000
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	74,739,000	58,403,000
17	Investment income	30,704,000	8,969,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	23,504,000	27,724,000
19	Total nonoperating revenues	311,706,000	261,273,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,027,869,000	1,008,320,000
28	12-month Student FTE from E12	24,673	24,528
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	41,660	41,109

Institution: University of Oklahoma-Norman Campus (207500)

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## Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	<input type="text"/>	0
21	Capital grants and gifts	<input type="text" value="6,271,000"/>	20,671,000
22	Additions to permanent endowments	<input type="text" value="1,022,000"/>	124,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	11,890,000	18,380,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	19,183,000	39,175,000
25	Total all revenues and other additions	<input type="text" value="1,047,052,000"/>	1,047,495,000

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## Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021

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	304,453,000	295,302,000	175,710,000	164,471,000
02	Research	118,085,000	177,673,000	45,451,000	59,577,000
03	Public service	78,902,000	57,060,000	34,247,000	21,647,000
05	Academic support	73,699,000	80,439,000	35,114,000	40,202,000
06	Student services	<input checked="" type="checkbox"/> 50,337,000	29,100,000	23,327,000	13,357,000
07	Institutional support	<input checked="" type="checkbox"/> 90,080,000	48,373,000	41,630,000	24,228,000
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	60,056,000	54,714,000		
11	Auxiliary enterprises	190,435,000	212,839,000	57,918,000	61,992,000
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	<input checked="" type="checkbox"/> -51,179,000	65,077,000	<input checked="" type="checkbox"/> 4,960,000	8,712,000
19	Total expenses and deductions	914,868,000	1,020,577,000	418,357,000	394,186,000

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## Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	418,357,000	394,186,000
19-3	Benefits	<input checked="" type="checkbox"/> 83,693,000	174,872,000
19-4	Operation and Maintenance of Plant (as a natural expense)	50,565,734	45,101,455
19-5	Depreciation	72,908,000	76,059,000
19-6	Interest	32,974,000	37,919,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	256,370,266	292,439,545
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	914,868,000	1,020,577,000
20-1	12-month Student FTE (from E12 survey)	24,673	24,528
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>37,080</b>	<b>41,609</b>


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## Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="67,065,000"/>	40,305,000
02	Net Pension liability		<input type="text" value="380,147,000"/>	311,555,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="53,890,000"/>	32,444,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="123,843,000"/>	68,259,000


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

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-113,984,000	13,787,000
06	Net OPEB liability	<input checked="" type="checkbox"/>	178,354,000	294,526,000
07	Deferred inflows related to OPEB		23,961,000	26,363,000
08	Deferred outflows related to OPEB		31,623,000	31,254,000

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## Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021				
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		66,768,000	65,730,000
02	Value of endowment net assets at the end of the fiscal year		91,874,000	66,768,000
03	Change in value of endowment net assets CV=[H02-H01]		25,106,000	1,038,000
03a	New gifts and additions		1,022,000	138,000
03b	Endowment net investment return		26,368,000	1,647,000
03c	Spending distribution for current use		-2,284,000	-1,749,000
03d	Other CV=[H03-(H03a+H03b+H03c)]		0	1,002,000

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## Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021

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 GASB and FASB component units.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> 40,894,000	19,227,000
02	Operating revenues + nonoperating revenues	1,027,500,000	1,007,968,000
03	Change in net position	60,077,000	58,402,000
04	Net position	932,082,000	970,650,000
05	Expendable net assets	82,269,000	89,372,000
06	Plant-related debt	967,702,000	920,139,000
07	Total expenses	986,606,000	988,741,000

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This figure is correct.

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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	469,768,000	469,768,000			
02	Sales and services	159,953,000	<input type="text" value="0"/>	159,953,000	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	158,301,000	<input type="text" value="158,301,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	111,684,000	<input type="text" value="111,684,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	56,913,000	<input type="text" value="56,913,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="87,914,000"/>				
10	Interest earnings	<input type="text" value="30,704,000"/>				
11	Dividend earnings	<input type="text"/>				
12	Realized capital gains	<input type="text"/>				


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## Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	31,850,000	<input type="text" value="21,450,000"/>	<input type="text" value="10,400,000"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)	19,014,000	<input type="text" value="16,670,000"/>	<input type="text" value="2,344,000"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures <b>including</b> salaries	729,916,000	<input type="text" value="534,727,000"/>	<input type="text" value="195,189,000"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction	20,504,000	<input type="text"/>	<input type="text" value="15,378,000"/>	<input type="text" value="5,126,000"/>	<input type="text"/>
06	Equipment purchases	10,119,000	<input type="text"/>	<input type="text" value="7,589,250"/>	<input type="text" value="2,529,750"/>	<input type="text"/>
07	Land purchases	186,000	<input type="text"/>	<input type="text" value="186,000"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="32,974,000"/>				


 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: P2075002

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		920,139,000
02	Long-term debt issued during fiscal year		204,727,000
03	Long-term debt retired during fiscal year		157,316,000
04	Long-term debt outstanding at end of fiscal year		967,550,000
05	Short-term debt outstanding at beginning of fiscal year		
06	Short-term debt outstanding at end of fiscal year		


 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: P2075002

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		52,295,000
08	Total cash and security assets held at end of fiscal year in bond funds		12,129,000
09	Total cash and security assets held at end of fiscal year in all other funds		294,257,000

 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: P2075002

## 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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text" value="Karen Smith"/>					
Email: <input type="text" value="karen-smith@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="1.00"/>	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="4.00"/> hours	<input type="text" value="2.00"/> 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: P2075002

## 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 2021.

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	\$354,055,000	39%	\$14,350
State appropriations	\$111,684,000	12%	\$4,527
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$239,708,000	27%	\$9,715
Private gifts, grants, and contracts	\$86,892,000	10%	\$3,522
Investment income	\$30,704,000	3%	\$1,244
Other core revenues	\$74,811,000	8%	\$3,032
Total core revenues	\$897,854,000	100%	\$36,390
Total revenues	\$1,047,052,000	N/A	\$42,437

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	\$304,453,000	42%	\$12,340
Research	\$118,085,000	16%	\$4,786
Public service	\$78,902,000	11%	\$3,198
Academic support	\$73,699,000	10%	\$2,987
Institutional support	\$90,080,000	12%	\$3,651
Student services	\$50,337,000	7%	\$2,040
Other core expenses	\$8,877,000	1%	\$360
Total core expenses	\$724,433,000	100%	\$29,361
Total expenses	\$914,868,000	N/A	\$37,080

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	24,673

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: P2075002

## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	You reported \$67,065,000 for Pension expense and \$-113,984,000 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$-51,179,000). Please correct your data or provide and appropriate explanation for this discrepancy. (Error #5826)	Explanation	Yes	
Reason	This data is correct based on the audited financial statements and the results of our actuarial determined pension and OPEB expense. We are including these amounts in Part C-1.			
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	This figure is correct. Due to GASB 68 and 75, the institution currently has negative Unrestricted Net Position			
Screen: Changes to Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5303)	Fatal	Yes	
Reason	Overridden by administrator. Inst found error in prior end of year net amount and issued restatement. KG			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 3,543,500 and 10,630,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is higher due to receipt of HEERF funds in FY21			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 2,452,500 and 7,357,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is correct			
Screen: Expenses Part 1				
Screen Entry	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. This is due to OPEB expense credit. SSR			
Related Screens	Expenses Part 1			
Screen Entry	The value entered in this field cannot be greater than the total amount reported for this expense category in column 1. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5120)	Fatal	Yes	
Reason	Overridden by administrator. This is due to OPEB expense credit in the overall total. SSR			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 14,550,000 and 43,650,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is correct			
Screen Entry	The amount reported is outside the expected range of between 24,186,500 and 72,559,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	This value is correct			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 87,436,000 and 262,308,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This figure agrees with data from the audited financial statements net of GASB 68 & 75			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 26,198,250 and 54,411,750 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This figure is taken from the annual actuary report for our pension plan and will vary from year to year.			
Screen Entry	The amount reported is outside the expected range of between 21,088,600 and 43,799,400 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is correct			
Screen Entry	The amount reported is outside the expected range of between 44,368,350 and 92,149,650 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is correct			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 8,961,550 and 18,612,450 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is correct. We experienced a large decrease in our OPEB liability, and therefore also in our expense			
Screen Entry	The amount reported is outside the expected range of between 191,441,900 and 397,610,100 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This value is correct. We experienced a large decrease in our OPEB liability			
<b>Screen: Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 9,613,500 and 28,840,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Operating income is a negative, and is offset by net nonoperating revenue/expenses, resulting in a positive figure in this category.			