

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

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User ID: P2075002

Finance 2022-23

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.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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: P2075002

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: P2075002

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]
- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ 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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The University of Oklahoma-Norman Campus 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 part of the Oklahoma State Regents for Higher Education.

Institution: University of Oklahoma-Norman Campus (207500)


User ID: P2075002

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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>	443,942,000	338,905,000
31	Depreciable <u>capital assets</u> , net of depreciation	1,800,030,000	1,640,496,000
04	Other noncurrent assets CV=[A05-A31]	277,984,000	232,461,000
05	Total <u>noncurrent assets</u>	2,078,014,000	1,872,957,000
06	Total assets CV=(A01+A05)	2,521,956,000	2,211,862,000
19	<u>Deferred outflows of resources</u>	92,923,000	165,396,000
Liabilities			
07	<u>Long-term debt, current portion</u>	47,559,000	41,841,000
08	Other current liabilities CV=(A09-A07)	159,248,000	170,090,000
09	Total <u>current liabilities</u>	206,807,000	211,931,000
10	<u>Long-term debt</u>	1,051,511,000	925,861,000
11	Other noncurrent liabilities CV=(A12-A10)	374,260,000	587,534,000
12	Total <u>noncurrent liabilities</u>	1,425,771,000	1,513,395,000
13	Total liabilities CV=(A09+A12)	1,632,578,000	1,725,326,000
20	<u>Deferred inflows of resources</u>	227,650,000	81,997,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	765,930,000	757,240,000
15	<u>Restricted-expendable</u>	97,493,000	82,269,000
16	<u>Restricted-nonexpendable</u>	89,428,000	62,706,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -198,200,000	-332,280,000
18	Net position CV=[(A06+A19)-(A13+A20)]	754,651,000	569,935,000


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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075002

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	94,874,000	94,494,000
22	<u>Infrastructure</u>	112,717,000	105,836,000
23	<u>Buildings</u>	2,086,494,000	1,904,847,000
32	Equipment, including art and <u>library collections</u>	670,989,000	645,081,000
27	<u>Construction in progress</u>	25,629,000	25,308,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,990,703,000	2,775,566,000
28	<u>Accumulated depreciation</u>	1,139,887,000	1,071,188,000
33	Intangible assets, net of accumulated amortization	19,134,000	6,124,000
34	Other capital assets	0	0


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
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	1,244,550,000	1,047,052,000
02	Total expenses and deductions for this institution AND all of its child institutions	1,059,834,000	914,868,000
03	Change in net position during year CV=(D01-D02)	184,716,000	132,184,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	569,935,000	437,751,000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	754,651,000	569,935,000

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Institution: University of Oklahoma-Norman Campus (207500)


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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)	26,105,000	24,494,000
02	Other federal grants (Do NOT include FDSL amounts).	<input checked="" type="checkbox"/> 26,430,000	14,406,000
03	Grants by state government	14,514,000	13,982,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,760,000	1,581,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	148,245,000	132,061,000
07	Total revenue that funds scholarships and fellowships	217,054,000	186,524,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	128,152,000	115,713,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	12,052,000	10,755,000
10	Total discounts and allowances CV=(E08+E09)	140,204,000	126,468,000
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.	76,850,000	60,056,000

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Institution: University of Oklahoma-Norman Campus (207500)

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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)	19,049,000	17,329,000	0	0	19,049,000	17,329,000
13	Other federal grants (Do NOT include FDSL amounts)	1,105,000	1,824,000	0	0	1,105,000	1,824,000
14	Grants by state government	10,591,000	9,892,000	0	0	10,591,000	9,892,000
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,284,000	1,118,000	0	0	1,284,000	1,118,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	96,123,000	85,550,000	12,052,000	10,755,000	108,175,000	96,305,000
18	Total (from Part E1 line 8, 9 and 10)	128,152,000	115,713,000	12,052,000	10,755,000	140,204,000	126,468,000

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	379,340,000	354,055,000
Grants and contracts - operating			
02	Federal operating grants and contracts	146,843,000	125,934,000
03	State operating grants and contracts	56,694,000	42,699,000
04	Local government/private operating grants and contracts	13,528,000	12,153,000
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	13,528,000	12,153,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	224,311,000	149,198,000
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	65,588,000	32,124,000
09	Total operating revenues	886,304,000	716,163,000

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	118,503,000	111,684,000
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	87,779,000	56,861,000
14	State nonoperating grants	14,553,000	14,214,000
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	49,197,000	74,739,000
17	<u>Investment income</u>	-5,299,000	30,704,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	30,264,000	23,504,000
19	Total nonoperating revenues	294,997,000	311,706,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,181,301,000	1,027,869,000
28	<u>12-month Student FTE from E12</u>	24,402	24,673
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	48,410	41,660

Institution: University of Oklahoma-Norman Campus (207500)

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	10,000,000	0
21	<u>Capital grants and gifts</u>	5,790,000	6,271,000
22	<u>Additions to permanent endowments</u>	33,876,000	1,022,000
23	Other revenues and additions CV =[B24-(B20+...+B22)]	13,583,000	11,890,000
24	Total other revenues and additions CV =[B25-(B9+B19)]	63,249,000	19,183,000
25	Total all revenues and other additions	1,244,550,000	1,047,052,000



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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2021 - June 30, 2022

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	<u>Instruction</u>	344,479,000	304,453,000	195,527,000	175,710,000
02	<u>Research</u>	131,910,000	118,085,000	50,821,000	45,451,000
03	<u>Public service</u>	77,921,000	78,902,000	31,740,000	34,247,000
05	<u>Academic support</u>	82,336,000	73,699,000	38,274,000	35,114,000
06	<u>Student services</u>	53,953,000	50,337,000	22,700,000	23,327,000
07	<u>Institutional support</u>	88,068,000	90,080,000	40,328,000	41,630,000
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	76,850,000	60,056,000		
11	<u>Auxiliary enterprises</u>	203,323,000	190,435,000	64,188,000	57,918,000
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	994,000	-51,179,000	0	4,960,000
19	Total expenses and deductions	1,059,834,000	914,868,000	443,578,000	418,357,000

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Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	443,578,000	418,357,000
19-3	<u>Benefits</u>	87,850,000	83,693,000
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u> .	74,297,000	50,565,734
19-5	<u>Depreciation</u>	77,907,000	72,908,000
19-6	<u>Interest</u>	22,982,000	32,974,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	353,220,000	256,370,266
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,059,834,000	914,868,000
20-1	<u>12-month Student FTE (from E12 survey).</u>	24,402	24,673
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	43,432	37,080

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-3,664,000	67,065,000
02	Net Pension liability	<input checked="" type="checkbox"/>	181,520,000	380,147,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	159,395,000	53,890,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	65,301,000	123,843,000

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	4,658,000	-113,984,000
06	Net OPEB liability		153,650,000	178,354,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	34,761,000	23,961,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	18,603,000	31,623,000

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
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	<input checked="" type="checkbox"/> 1,776,652,000	66,768,000
02	Value of endowment net assets at the end of the fiscal year	1,641,827,000	91,874,000
03	Change in value of endowment net assets CV=[H02-H01]	-134,825,000	25,106,000
03a	New gifts and additions	62,277,000	1,022,000
03b	Endowment net investment return	-140,151,000	26,368,000
03c	Spending distribution for current use	-42,690,000	-2,284,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	-14,261,000	0

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description <i>(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.)</i>	Current year amount		Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	104,561,000	40,894,000
02	Operating revenues + nonoperating revenues		1,189,769,000	1,027,500,000
03	Change in net position	<input checked="" type="checkbox"/>	159,342,000	60,077,000
04	Net position		1,040,731,000	932,082,000
05	Expendable net assets	<input checked="" type="checkbox"/>	344,715,000	82,269,000
06	Plant-related debt		1,099,070,000	967,702,000
07	Total expenses		1,085,208,000	986,606,000

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Institution: University of Oklahoma-Norman Campus (207500)

User ID: P2075002

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

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	507,492,000	507,492,000			
02	Sales and services	236,363,000	<input type="text" value="0"/>	236,363,000	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	208,517,000	<input type="text" value="208,517,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	118,503,000	<input type="text" value="118,503,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	71,247,000	<input type="text" value="71,247,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="96,601,000"/>				
10	Interest earnings	<input type="text" value="-5,299,000"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				


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Institution: University of Oklahoma-Norman Campus (207500)

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	87,850,000	75,917,000	11,933,000	0	0
03	Payment to state retirement funds (may be included in line 02 above)	20,697,000	17,458,000	3,239,000	0	0
04	Current expenditures including salaries	861,398,000	691,052,000	170,346,000	0	0
Capital outlays						
05	Construction	25,157,000	18,868,000	6,289,000	0	0
06	Equipment purchases	13,307,000	9,980,000	3,327,000	0	0
07	Land purchases	277,000	277,000	0	0	0
08	Interest on debt outstanding, all funds and activities	22,982,000				

 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).


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

Fiscal Year: July 1, 2021 - June 30, 2022			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		967,550,000
02	Long-term debt issued during fiscal year		185,471,000
03	Long-term debt retired during fiscal year		53,951,000
04	Long-term debt outstanding at end of fiscal year		1,099,070,000
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).

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		60,916,000
08	Total cash and security assets held at end of fiscal year in bond funds		5,369,000
09	Total cash and security assets held at end of fiscal year in all other funds		417,034,000

 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).

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:

Candice Tomlins

Email:

ctomlins@ou.edu

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

3.00

 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?
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	<div>16.00</div> hours	<div>24.00</div> hours	<div>8.00</div> hours	<div>4.00</div> hours
Other offices	<div>0.00</div> hours	<div>0.00</div> hours	<div>0.00</div> hours	<div>0.00</div> 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 2023.

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	\$379,340,000	37%	\$15,545
State appropriations	\$118,503,000	12%	\$4,856
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$305,869,000	30%	\$12,535
Private gifts, grants, and contracts	\$62,725,000	6%	\$2,570
Investment income	-\$5,299,000	-1%	-\$217
Other core revenues	\$159,101,000	16%	\$6,520
Total core revenues	\$1,020,239,000	100%	\$41,810
Total revenues	\$1,244,550,000	N/A	\$51,002
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	\$344,479,000	40%	\$14,117
Research	\$131,910,000	15%	\$5,406
Public service	\$77,921,000	9%	\$3,193
Academic support	\$82,336,000	10%	\$3,374
Institutional support	\$88,068,000	10%	\$3,609
Student services	\$53,953,000	6%	\$2,211
Other core expenses	\$77,844,000	9%	\$3,190
Total core expenses	\$856,511,000	100%	\$35,100
Total expenses	\$1,059,834,000	N/A	\$43,432
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	24,402
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.	

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	Negative unrestricted net position of \$198.2M is correct. Amount is due to the pension liability recorded in accordance with GASB 68 for FY22.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 7,203,000 and 21,609,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount of \$26.4M is correct for FY22. Increase is due to an increase in HEERF/ARPA funding awarded to students as emergency financial aid.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$173,611,951) to be similar to the scholarship/fellowship revenue reported in Finance (\$217,054,000). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	Difference of \$43.4M between the SFA and Finance for scholarship amounts reported is valid. The difference is primarily due to Finance data including both graduate and undergraduate scholarship amounts, while SFA must report undergraduate scholarship data only.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 43,592,250 and 90,537,750 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense was a credit balance of \$3.7M for FY22. Pension expense is derived from changes in investment market value that impact the pension liability and offset pension expense. Actuaries are engaged to value the pension liability, and their report is dated June 2021 (the report amounts are recorded 1 year in arrears based on timing of issuance). As of June 2021, market performance was substantially improved compared to June 2020, which included the market downturn resulting from COVID-19. Therefore, we recorded a decrease to our pension liability and a substantial credit to pension expense, in accordance with GASB 68.			
Screen Entry	The amount reported is outside the expected range of between 247,095,550 and 513,198,450 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension liability was \$181.5M for FY22. Pension liability is derived from changes in underlying investment market value, which impact the liability value and offset pension expense. Actuaries are engaged to value the pension liability, and their report is dated June 2021 (the report amounts are recorded 1 year in arrears based on timing of issuance). As of June 2021, market performance was substantially improved compared to June 2020, which included the market downturn resulting from COVID-19. Therefore, we recorded a decrease to our pension liability and a substantial credit to pension expense, in accordance with GASB 68 & 75.			
Screen Entry	The amount reported is outside the expected range of between 35,028,500 and 72,751,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred inflows related to pension were \$159.4M for FY22 and are due to changing underlying assumptions with respect to valuing the pension liability. Changes are recorded in accordance with GASB 68 and actuarial reports received from pension auditors.			
Screen Entry	The amount reported is outside the expected range of between 80,497,950 and 167,188,050 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred outflows related to pension were \$65.3M for FY22 and are due to changing underlying assumptions with respect to valuing the pension liability. Changes are recorded in accordance with GASB 68 and actuarial reports received from pension auditors.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -153,878,400 and -74,089,600 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense was \$4.7M for FY22 vs a credit of \$114.0M in FY21. The increase from FY21 to FY22 is due to a benefit term change made in FY21 that favorably impacted FY21 OPEB expense. OPEB expense is recorded in accordance with GASB 75 and the actuarial report received from our OPEB auditors.			
Screen Entry	The amount reported is outside the expected range of between 15,574,650 and 32,347,350 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	Deferred inflows related to OPEB were \$34.8M for FY22 and are due to changing underlying assumptions with respect to valuing the OPEB liability. Changes are recorded in accordance with GASB 75 and actuarial reports received from OPEB auditors.			
Screen Entry	The amount reported is outside the expected range of between 20,554,950 and 42,691,050 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred outflows related to OPEB were \$18.6M for FY22 and are due to changing underlying assumptions with respect to valuing the OPEB liability. Changes are recorded in accordance with GASB 75 and actuarial reports received from OPEB auditors.			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	Prior Year ending value did not include net endowment assets held at the University's affiliate Foundation, the Oklahoma State Regents for Higher Education, and the Section 13 Land Commission. This year's beginning balance has been updated to include these affiliate endowment net asset amounts.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 20,447,000 and 61,341,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	\$63.7M increase is primarily due to increases in operating revenue (tuition increase of 2.65% and increase in enrollment of 1%, along with increase in athletics and housing/food services auxiliary revenues due to rebound from COVID-19 lows in FY21). Increase in operating revenue is partially offset by increased operating expense and a slight decline in non-operating revenue.			
Screen Entry	The amount reported is outside the expected range of between 30,038,500 and 90,115,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Change in Net Position is primarily due to increases in operating revenue, state appropriations for capital assets, and additions to permanent endowments. The increase is partially offset by increases to operating expenses and a slight decrease to non-operating revenue.			
Screen Entry	The amount reported is outside the expected range of between 41,134,500 and 123,403,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in expendable assets is primarily due to a \$217.4M increase in unrestricted net assets			