

Institution: University of Oklahoma Norman Campus (207500)
User ID: P2075003

Overview

Finance Overview	
Purpose	
The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.	
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 1-877-225-2568 .	

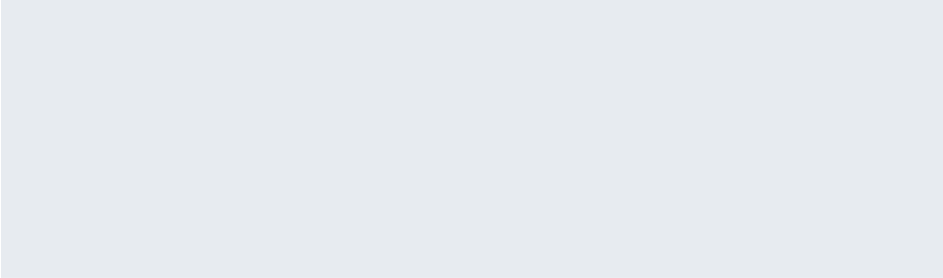
Finance - Public institutions

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

Finance - Public institutions

General Information			
GASB-Reporting Institutions (aligned form)			
To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.			
1. Fiscal Year Calendar			
This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2010.)			
Beginning: month/year (MMYYYY)	Month:	<input type="text" value="7"/>	Year: <input type="text" value="2009"/>
And ending: month/year (MMYYYY)	Month:	<input type="text" value="6"/>	Year: <input type="text" value="2010"/>
2. Audit Opinion			
Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)			
<input checked="" type="radio"/>	Unqualified	<input type="radio"/>	Qualified (Explain in box below)
<input type="radio"/>		<input type="radio"/>	Don't know (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 ?			
<input checked="" type="radio"/>	Business Type Activities		
<input type="radio"/>	Governmental Activities		
<input type="radio"/>	Governmental Activities with Business-Type Activities		
4. Intercollegiate Athletics			
If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?			
<input checked="" type="radio"/>	Auxiliary enterprises		
<input type="radio"/>	Student services		
<input type="radio"/>	Does not participate in intercollegiate athletics		
<input type="radio"/>	Other (specify in box below)		
5. Endowment Assets			
Does this institution or any of its foundations or other affiliated organizations own <u>endowment assets</u> ?			
<input checked="" type="radio"/>	Yes - (report endowment assets)		
<input type="radio"/>	No		
You may use the space below to provide context for the data you've reported above.			
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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.



Part A - Statement of Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010			
Line no.		Current year amount	Prior year amount
01	Current Assets		
	Total <u>current assets</u>	265,286,000	274,388,000
31	Noncurrent Assets		
	Depreciable <u>capital assets</u> , net of depreciation	1,095,704,000	954,704,000
04	Other noncurrent assets	353,905,000	314,876,000
	CV =[A05-A31]		
05	Total noncurrent assets	1,449,609,000	1,269,580,000
06	Total assets	1,714,895,000	1,543,968,000
	CV =(A01+A05)		
07	Current <u>Liabilities</u>		
	Long-term debt, current portion	22,516,000	20,510,000
08	Other current liabilities	150,003,000	148,090,000
	CV =(A09-A07)		
09	Total current liabilities	172,519,000	168,600,000
10	Noncurrent <u>Liabilities</u>		
	Long-term debt	694,246,000	593,865,000
11	Other noncurrent liabilities	109,998,000	97,850,000
	CV =(A12-A10)		
12	Total noncurrent liabilities	804,244,000	691,715,000
13	Total liabilities	976,763,000	860,315,000
	CV =(A09+A12)		
14	Net Assets		
	Invested in capital assets, net of related debt	595,114,000	514,173,000
15	Restricted-expendable	73,075,000	94,172,000
16	Restricted-nonexpendable	21,101,000	20,639,000
17	Unrestricted	48,842,000	54,669,000
	CV =[A18-(A14+A15+A16)]		
18	Total net assets	738,132,000	683,653,000
	CV =(A06-A13)		

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

Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land & land improvements	61,757,000	61,349,000
22	Infrastructure	57,897,000	55,584,000
23	Buildings	1,133,950,000	1,017,281,000
32	Equipment, including art and library collections	410,718,000	348,940,000
27	Construction in progress	111,125,000	141,524,000
Total for Plant, Property and Equipment CV = (A21+ .. A27)		1,775,447,000	1,624,678,000
28	Accumulated depreciation	539,066,000	499,274,000
33	Intangible assets, net of accumulated amortization		
34	Other capital assets		

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

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition & fees, after deducting discounts & allowances	201,721,000	196,820,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	48,349,000	42,499,000
03	State operating grants and contracts	10,195,000	14,162,000
04	Local government/private operating grants and contracts	25,758,000	23,688,000
	04a Local government operating grants and contracts	0	
	04b Private operating grants and contracts	25,758,000	
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	128,779,000	124,058,000
06	Sales & services of hospitals, after deducting patient contractual allowances		0
26	Sales & services of educational activities	8,552,000	
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01++B07)]	13,658,000	20,062,000
09	Total operating revenues	437,012,000	421,289,000

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	144,741,000	155,949,000
12	Local appropriations, education district taxes, & similar support		0
	Grants-nonoperating		
13	Federal nonoperating grants	38,740,000	51,965,000
14	State nonoperating grants	45,407,000	31,408,000
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	33,818,000	41,260,000
17	Investment income	7,895,000	-4,192,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	35,506,000	26,244,000
19	Total nonoperating revenues	306,107,000	302,634,000
27	Total operating and nonoperating revenues CV=[B19+B09]	743,119,000	723,923,000
28	12-month Student FTE from E12 CV=[B28a+B28b]	22,404	
	28a Undergraduates	17,709	
	28b Graduates	4,695	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	33,169	

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations		0
21	Capital grants & gifts	44,727,000	42,261,000
22	Additions to permanent endowments	553,000	3,849,000
23	Other revenues & additions CV=[B24-(B20+...+B22)]	16,865,000	12,760,000
24	Total other revenues and additions	62,145,000	58,870,000
25	Total all revenues and other additions CV=[B09+B19+B24]	805,264,000	782,793,000
You may use the space below to provide context for the data you've reported above.			

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2009 - June 30, 2010									
Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
	Expenses and Deductions								
01	<u>Instruction</u>	237,533,000	138,337,000	43,361,000	12,321,000	15,258,000	9,118,000	19,138,000	207,029,000
02	<u>Research</u>	101,684,000	44,622,000	11,052,000	5,274,000	6,532,000	3,903,000	30,301,000	78,897,000
03	<u>Public service</u>	66,769,000	28,516,000	7,642,000	3,463,000	4,289,000	2,563,000	20,296,000	74,267,000
05	<u>Academic support</u>	73,970,000	33,660,000	12,056,000	3,837,000	4,752,000	2,839,000	16,826,000	59,179,000
06	<u>Student services</u>	23,033,000	11,163,000	3,414,000	1,211,000	1,499,000	896,000	4,850,000	18,263,000
07	<u>Institutional support</u>	74,260,000	42,710,000	7,401,000	3,599,000	4,457,000	2,663,000	13,430,000	69,493,000
08	<u>Operation & maintenance of plant (see instructions)</u>	0	4,725,000	1,769,000	-36,993,000			30,499,000	34,919,000
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	28,729,000						28,729,000	20,035,000
11	<u>Auxiliary enterprises</u>	137,915,000	42,537,000	11,636,000	7,288,000	9,025,000	5,393,000	62,036,000	110,258,000
12	<u>Hospital services</u>							0	0
13	<u>Independent operations</u>							0	0
14	<u>Other expenses & deductions</u> CV =[C19-(C01+...+C13)]	6,892,000	0	0	0	0	0	6,892,000	11,714,000
19	<u>Total expenses & deductions</u>	750,785,000	346,270,000	98,331,000	0	45,812,000	27,375,000	232,997,000	749,230,000
	<u>Prior year amount</u>	749,230,000	340,079,000	114,939,000		40,853,000		253,359,000	
20	12-month Student FTE from E12 CV =[C20a+C20b]	22,404							
	20a Undergraduates	17,709							
	20b Graduates	4,695							
21	<u>Total expenses and deductions per student FTE</u> CV =[C19/C20]	33,511							

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

Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	805,264,000	782,793,000
02	Total expenses & deductions (from C19)	750,785,000	749,230,000
03	Change in net assets during year CV=(D01-D02)	54,479,000	33,563,000
04	Net assets beginning of year	683,653,000	650,090,000
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	738,132,000	683,653,000

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	16,949,000	12,653,000
02	Other federal grants	2,017,000	1,706,000
03	Grants by state government	14,966,000	1,673,000
04	Grants by local government		0
05	Institutional grants from restricted resources	496,000	446,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	41,185,000	41,404,000
07	Total gross scholarships and fellowships	75,613,000	57,882,000
Discounts and Allowances			
08	Discounts & allowances applied to tuition & fees	42,870,000	33,795,000
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	4,014,000	4,052,000
10	Total discounts & allowances CV=(E07-E11)	46,884,000	37,847,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	28,729,000	20,035,000

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

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2009 - June 30, 2010			
Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	597,911,000	766,925,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	680,505,000	597,911,000

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

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010					
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	244,591,000	244,591,000			
02 Sales and services	141,345,000	8,552,000	132,793,000		
03 Federal grants/contracts (excludes Pell Grants)	70,140,000	70,140,000			
Revenue from the state government:					
04 State appropriations, current & capital	144,741,000	144,741,000			
05 State grants and contracts	55,602,000	55,602,000			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	104,856,000				
10 Interest earnings	7,895,000				
11 Dividend earnings					
12 Realized capital gains					
You may use the space below to provide context for the data you've reported above.					

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010					
Category	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 Salaries and wages	346,270,000	303,733,000	42,537,000		
02 Employee benefits, total	98,331,000	86,695,000	11,636,000		
03 Payment to state retirement funds (maybe included in line 02 above)	18,296,000	15,552,000	2,744,000		
04 Current expenditures other than salaries	204,268,000	142,232,000	62,036,000		
Capital outlay:					
05 Construction	135,917,000	121,148,000	14,769,000		
06 Equipment purchases	22,182,000	17,323,000	4,859,000		
07 Land purchases	376,000	376,000	0		
08 Interest on debt outstanding, all funds & activities	27,375,000				
09 Scholarships/fellowships	75,613,000	75,613,000			
You may use the space below to provide context for the data you've reported above.					

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2009 - June 30, 2010		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	496,380,000
02	Long-term debt issued during fiscal year	120,342,000
03	Long-term debt retired during fiscal year	12,118,000
04	Long-term debt outstanding at end of fiscal year	604,604,000
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

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

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2009 - June 30, 2010	
Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	20,306,000
08 Total cash and security assets held at end of fiscal year in bond funds	121,076,000
09 Total cash and security assets held at end of fiscal year in all other funds	235,992,000

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

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 ExPT and sent to your institution’s CEO in November 2011.

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	\$201,721,000	30%	\$9,004
Government appropriations	\$144,741,000	21%	\$6,460
Government grants and contracts	\$142,691,000	21%	\$6,369
Private gifts, grants, and contracts	\$59,576,000	9%	\$2,659
Investment income	\$7,895,000	1%	\$352
Other core revenues	\$119,861,000	18%	\$5,350
Total core revenues	\$676,485,000	100%	\$30,195
Total revenues	\$805,264,000		\$35,943

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$237,533,000	39%	\$10,602
Research	\$101,684,000	17%	\$4,539
Public service	\$66,769,000	11%	\$2,980
Academic support	\$73,970,000	12%	\$3,302
Institutional support	\$74,260,000	12%	\$3,315
Student services	\$23,033,000	4%	\$1,028

Core Expenses			
Other core expenses	\$35,621,000	6%	\$1,590
Total core expenses	\$612,870,000	100%	\$27,355
Total expenses	\$750,785,000		\$33,511

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	22,404

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 contact hours). All doctor’s degree students are reported as graduate students.

Explanation Report

There are no explanations for selected survey and institution