

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

Overview

Finance Overview	
<b>Purpose</b>	
The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.	
There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.	
<b>Resources:</b>	
To download the survey materials for this component: <a href="#">Survey Materials</a>	
To access your prior year data submission for this component: <a href="#">Reported Data</a>	
If you have questions about completing this survey, please contact the <b>IPEDS Help Desk at 1-877-225-2568</b> .	

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, 2013.)			
Beginning: month/year (MMYYYY)	Month:	<input type="text" value="7"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month:	<input type="text" value="6"/>	Year: <input type="text" value="2013"/>
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.			

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 Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013			
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
Current Assets			
01	Total <u>current assets</u>	387,652,000	351,604,000
Noncurrent Assets			
31	Depreciable <u>capital assets</u> , net of depreciation	1,317,401,000	1,264,230,000
04	Other noncurrent assets	338,686,000	352,375,000
CV=[A05-A31]			
05	Total noncurrent assets	1,656,087,000	1,616,605,000
Total assets			
06	CV=(A01+A05)	2,043,739,000	1,968,209,000
Current Liabilities			
07	<u>Long-term debt</u> , current portion	29,344,000	27,976,000
08	Other current liabilities	176,070,000	167,831,000
CV=(A09-A07)			
09	Total current liabilities	205,414,000	195,807,000
Noncurrent Liabilities			
10	<u>Long-term debt</u>	758,447,000	726,153,000
11	Other noncurrent liabilities	240,160,000	236,668,000
CV=(A12-A10)			
12	Total noncurrent liabilities	998,607,000	962,821,000
Total liabilities			
13	CV=(A09+A12)	1,204,021,000	1,158,628,000
Net Assets			
14	<u>Invested in capital assets</u> , net of related debt	693,369,000	662,307,000
15	<u>Restricted-expendable</u>	86,857,000	91,508,000
16	<u>Restricted-nonexpendable</u>	25,859,000	24,796,000
17	Unrestricted	33,633,000	30,970,000
CV=[A18-(A14+A15+A16)]			
18	Total net assets	839,718,000	809,581,000
CV=(A06-A13)			

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

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013			
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	66,063,000	64,652,000
22	Infrastructure	61,327,000	59,764,000
23	Buildings	1,379,556,000	1,307,532,000
32	Equipment, including art and library collections	482,629,000	507,822,000
27	Construction in progress	98,976,000	107,969,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,088,551,000	2,047,739,000
28	Accumulated depreciation	660,714,000	643,671,000
33	Intangible assets, net of accumulated amortization	21,490,000	0
34	Other capital assets	0	0
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, 2012 - June 30, 2013			
DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION			
Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	<div>21,887,000</div>	21,634,000
02	Other federal grants (Do NOT include FDSL amounts)	<div>505,000</div>	547,000
03	Grants by state government	<div>17,248,000</div>	17,154,000
04	Grants by local government	<div>0</div>	0
05	Institutional grants from restricted resources	<div>1,205,000</div>	529,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	57,060,000	53,507,000
07	Total gross scholarships and fellowships	<div>97,905,000</div>	93,371,000
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	<div>56,874,000</div>	55,490,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	<div>6,489,000</div>	6,121,000
10	Total discounts and allowances CV=(E08+E09)	63,363,000	61,611,000
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.	34,542,000	31,760,000
You may use the space below to provide context for the data you've reported above.			
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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013			
Line No.	Source of Funds	Current year amount	Prior year amount
01	Operating Revenues		
	Tuition and fees, after deducting discounts & allowances	239,609,000	227,472,000
02	Grants and contracts - operating		
	Federal operating grants and contracts	64,121,000	55,330,000
03	State operating grants and contracts	12,057,000	21,627,000
	Local government/private operating grants and contracts	21,284,000	22,590,000
04a	Local government operating grants and contracts	0	0
	Private operating grants and contracts	21,284,000	22,590,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	155,390,000	144,021,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	11,748,000	12,779,000
	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	13,938,000	13,617,000
09	Total operating revenues	518,147,000	497,436,000

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013			
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	<div>0</div>	0
11	State <u>appropriations</u>	<div>145,791,000</div>	144,183,000
12	<u>Local appropriations, education district taxes, and similar support</u>	<div>0</div>	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	<div>35,432,000</div>	38,486,000
14	State nonoperating grants	<div>46,447,000</div>	46,252,000
15	Local government nonoperating grants	<div>0</div>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	<div>51,280,000</div>	46,929,000
17	<u>Investment income</u>	<div>8,674,000</div>	2,590,000
18	Other nonoperating revenues <b>CV</b> =[B19-(B10+...+B17)]	<div>29,239,000</div>	29,420,000
19	Total nonoperating revenues	<div>316,863,000</div>	307,860,000
27	Total operating and nonoperating revenues <b>CV</b> =[B19+B09]	<div>835,010,000</div>	805,296,000
28	<b>12-month Student FTE from E12</b>	<div>23,123</div>	22,875
29	Total operating and nonoperating revenues per student FTE <b>CV</b> =[B27/B28]	<div>36,112</div>	35,204

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013			
Line No.	Source of funds	Current year amount	Prior year amount
20	Other Revenues and Additions		
	Capital appropriations	<div>0</div>	0
21	Capital grants and gifts	<div>19,013,000</div>	38,803,000
22	Additions to permanent endowments	<div>2,075,000</div>	2,149,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	15,155,000	15,499,000
24	Total other revenues and additions	<div>36,243,000</div>	56,451,000
25	Total all revenues and other additions CV=[B09+B19+B24]	871,253,000	861,747,000
You may use the space below to provide context for the data you've reported above.			
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Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013									
Report Total Operating AND Nonoperating Expenses in this section									
Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
	Expenses and Deductions								
01	Instruction	277,127,000	145,845,000	56,295,000	16,841,000	22,207,000	12,181,000	23,758,000	274,618,000
02	Research	117,812,000	49,977,000	15,783,000	7,160,000	9,441,000	5,178,000	30,273,000	114,863,000
03	Public service	60,292,000	23,822,000	8,102,000	3,664,000	4,831,000	2,650,000	17,223,000	63,905,000
05	Academic support	89,272,000	35,961,000	14,800,000	5,425,000	7,154,000	3,924,000	22,008,000	97,964,000
06	Student services	29,035,000	12,399,000	5,135,000	1,783,000	2,352,000	1,290,000	6,076,000	25,975,000
07	Institutional support	44,433,000	16,894,000	6,805,000	2,805,000	3,699,000	2,029,000	12,201,000	43,850,000
08	Operation and maintenance of plant (see instructions)	0	7,159,000	2,855,000	-48,755,000	0	0	38,741,000	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	34,542,000						34,542,000	31,760,000
11	Auxiliary enterprises	179,880,000	50,464,000	17,858,000	11,077,000	14,607,000	8,012,000	77,862,000	166,824,000
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	5,458,000	0	0	0	0	0	5,458,000	5,665,000
19	Total expenses and deductions	837,851,000	342,521,000	127,633,000	0	64,291,000	35,264,000	268,142,000	825,424,000
	Prior year amount	825,424,000	344,171,000	121,055,000		58,404,000	31,256,000	270,538,000	
20	12-month Student FTE from E12	23,123							22,875
21	Total expenses and deductions per student FTE CV=[C19/C20]	36,235							36,084

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

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	871,253,000	861,747,000
02	Total expenses and deductions (from C19)	837,851,000	825,424,000
03	Change in net position during year CV=(D01-D02)	33,402,000	36,323,000
04	Net position beginning of year	809,581,000	773,258,000
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-3,265,000	0
06	Net position end of year (from A18)	839,718,000	809,581,000

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, 2012 - June 30, 2013			
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	784,834,000	804,886,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	845,635,000	784,834,000
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, 2012 - June 30, 2013					
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	296,483,000	296,483,000			
02 Sales and services	173,627,000		161,879,000	0	
03 Federal grants/contracts (excludes Pell Grants)	77,666,000				
		77,666,000	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	145,791,000				
		145,791,000	0	0	0
05 State grants and contracts	58,504,000				
		58,504,000	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, including capital grants	93,652,000				
10 Interest earnings	8,674,000				
11 Dividend earnings	0				
12 Realized capital gains	0				
You may use the space below to provide context for the data you've reported above.					
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Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013					
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	342,521,000		50,464,000	0	
		292,057,000			0
02 Employee benefits, total	127,633,000		17,858,000	0	
		109,775,000			0
03 Payment to state retirement funds (maybe included in line 02 above)	19,856,000				
		16,480,000	3,376,000	0	0
04 Current expenditures other than salaries	233,600,000				
		155,738,000	77,862,000	0	0
Capital outlay:					
05 Construction	82,540,000				
		37,084,000	45,456,000	0	0
06 Equipment purchases	27,019,000				
		23,782,000	3,237,000	0	0
07 Land purchases	1,106,000				
		313,000	793,000	0	0
08 Interest on debt outstanding, all funds and activities	35,264,000				
09 Scholarships/fellowships	97,905,000	97,905,000			
You may use the space below to provide context for the data you've reported above.					
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Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013		
Debt		
Category	Amount	
01 Long-term debt outstanding at beginning of fiscal year		650,904,000
02 Long-term debt issued during fiscal year		92,277,000
03 Long-term debt retired during fiscal year		49,180,000
04 Long-term debt outstanding at end of fiscal year		694,001,000
05 Short-term debt outstanding at beginning of fiscal year		0
06 Short-term debt outstanding at end of fiscal year		0
You may use the space below to provide context for the data you've reported above.		
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Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013		
Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	26,449,000
08	Total cash and security assets held at end of fiscal year in bond funds	96,888,000
09	Total cash and security assets held at end of fiscal year in all other funds	349,073,000
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 Data Center and sent to your institution’s CEO in November 2014.

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	\$239,609,000	33%	\$10,362
Government appropriations	\$145,791,000	20%	\$6,305
Government grants and contracts	\$158,057,000	22%	\$6,835
Private gifts, grants, and contracts	\$72,564,000	10%	\$3,138
Investment income	\$8,674,000	1%	\$375
Other core revenues	\$91,168,000	13%	\$3,943
Total core revenues	\$715,863,000	100%	\$30,959
Total revenues	\$871,253,000		\$37,679

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	\$277,127,000	42%	\$11,985
Research	\$117,812,000	18%	\$5,095
Public service	\$60,292,000	9%	\$2,607
Academic support	\$89,272,000	14%	\$3,861
Institutional support	\$44,433,000	7%	\$1,922

Core Expenses			
Student services	\$29,035,000	4%	\$1,256
Other core expenses	\$40,000,000	6%	\$1,730
Total core expenses	\$657,971,000	100%	\$28,455
Total expenses	\$837,851,000		\$36,235

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	23,123

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.

Finance

University of Oklahoma-Norman Campus (207500)

There are no errors for the selected survey and institution.