

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: 88G6681

Finance 2025-26

Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681

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 to reporting:

- No changes for the 2025-26 data collection period.

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: 88G6681

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: 88G6681

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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 details of endowment net 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 shares a common Board of Regents with the University of Oklahoma Health Campus, Cameron University, and Rogers State University. All of these institutions are part of the Oklahoma State Regents for Higher Education.


Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2024 - June 30, 2025			
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>	525,274,000	487,212,000
31	Depreciable <u>capital assets</u> , net of depreciation	1,816,010,000	1,808,709,000
04	Other noncurrent assets CV=[A05-A31]	737,515,000	536,738,000
05	Total <u>noncurrent assets</u>	2,553,525,000	2,345,447,000
06	Total assets CV=(A01+A05)	3,078,799,000	2,832,659,000
19	Deferred outflows of resources	71,588,000	97,463,000
Liabilities			
07	<u>Long-term debt, current portion</u>	61,299,000	57,765,000
08	Other current liabilities CV=(A09-A07)	261,997,000	224,075,000
09	Total <u>current liabilities</u>	323,296,000	281,840,000
10	<u>Long-term debt</u>	1,253,181,000	1,154,481,000
11	Other noncurrent liabilities CV=(A12-A10)	410,277,000	445,604,000
12	Total <u>noncurrent liabilities</u>	1,663,458,000	1,600,085,000
13	Total liabilities CV=(A09+A12)	1,986,754,000	1,881,925,000
20	Deferred inflows of resources	82,163,000	113,813,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	898,960,000	842,980,000
15	<u>Restricted-expendable</u>	143,834,000	130,279,000
16	<u>Restricted-nonexpendable</u>	100,849,000	91,363,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -62,173,000	-130,238,000
18	Net position CV=[(A06+A19)-(A13+A20)]	1,081,470,000	934,384,000

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	78,651,000	99,996,000
22	<u>Infrastructure</u>	107,499,000	123,121,000
23	<u>Buildings</u>	2,137,646,000	2,113,427,000
32	Equipment, including art and <u>library collections</u>	773,408,000	743,238,000
27	<u>Construction in progress</u>	181,158,000	82,380,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,278,362,000	3,162,162,000
28	<u>Accumulated depreciation</u>	1,270,774,000	1,259,459,000
33	Intangible assets, net of accumulated amortization	35,876,000	33,619,000
34	Other capital assets	0	0


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Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2024 - June 30, 2025			
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	1,429,491,000	1,370,001,000
02	Total expenses and deductions for this institution AND all of its child institutions	1,273,935,000	1,229,294,000
03	Change in net position during year CV=(D01-D02)	155,556,000	140,707,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	934,384,000	793,677,000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-8,470,000	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,081,470,000	934,384,000

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Adjustment to beginning net position is due the implementation of GASB Statement No. 101, Compensated Absences.

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	44,240,000	31,929,000
02	Other federal grants (Do NOT include FDSL amounts)	1,300,000	2,460,000
03	Grants by state government	22,651,000	18,936,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	3,483,000	4,093,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	179,688,000	172,019,000
07	Total revenue that funds scholarships and fellowships	251,362,000	229,437,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	218,652,000	154,211,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,687,000	13,542,000
10	Total discounts and allowances CV=(E08+E09)	225,339,000	167,753,000
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.	26,023,000	61,684,000

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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 checked="" type="checkbox"/> 39,660,000	23,345,000	<input type="text" value="0"/>	0	39,660,000	23,345,000
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="2,299,000"/>	1,799,000	<input type="text" value="0"/>	0	2,299,000	1,799,000
14	Grants by state government	<input type="text" value="18,814,000"/>	13,845,000	<input type="text" value="0"/>	0	18,814,000	13,845,000
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="3,123,000"/>	2,993,000	<input type="text" value="0"/>	0	3,123,000	2,993,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	154,756,000	112,229,000	6,687,000	13,542,000	161,443,000	125,771,000
18	Total (from Part E1 line 8, 9 and 10)	218,652,000	154,211,000	6,687,000	13,542,000	225,339,000	167,753,000

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	394,429,000	405,889,000
Grants and contracts - operating			
02	Federal operating grants and contracts	181,800,000	163,120,000
03	State operating grants and contracts	125,214,000	123,802,000
04	Local government/private operating grants and contracts	7,772,000	9,386,000
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	7,772,000	9,386,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	231,461,000	240,815,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	46,838,000	44,933,000
09	Total operating revenues	987,514,000	987,945,000


Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	145,999,000	143,562,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	47,463,000	35,462,000
14	State nonoperating grants	21,844,000	19,117,000
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	93,602,000	65,163,000
17	Investment income	30,724,000	18,638,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	53,430,000	47,803,000
19	Total nonoperating revenues	393,062,000	329,745,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,380,576,000	1,317,690,000
28	12-month Student FTE from E12	27,522	25,926
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	50,163	50,825

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	18,000,000	11,024,000
21	Capital grants and gifts	13,677,000	26,501,000
22	Additions to permanent endowments	2,895,000	284,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	14,343,000	14,502,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	48,915,000	52,311,000
25	Total all revenues and other additions	1,429,491,000	1,370,001,000

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

Fiscal Year: July 1, 2024 - June 30, 2025					
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	374,699,000	369,903,000	230,059,000	216,827,000
02	Research	166,230,000	157,959,000	62,403,000	57,918,000
03	Public service	122,254,000	120,792,000	46,591,000	42,096,000
05	Academic support	113,053,000	107,799,000	47,639,000	48,169,000
06	Student services	60,408,000	48,100,000	21,809,000	21,679,000
07	Institutional support	38,929,000	37,732,000	30,855,000	25,509,000
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	26,023,000	61,684,000		
11	Auxiliary enterprises	375,503,000	318,075,000	102,724,000	97,857,000
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	-3,164,000	7,250,000	0	0
19	Total expenses and deductions	1,273,935,000	1,229,294,000	542,080,000	510,055,000

Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681

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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	542,080,000	510,055,000
19-3	Benefits	121,575,000	120,921,000
19-4	Operation and Maintenance of Plant (as a natural expense)	16,474,000	31,504,000
19-5	Depreciation	99,917,000	94,342,000
19-6	Interest	40,094,000	34,098,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	453,795,000	438,374,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,273,935,000	1,229,294,000
20-1	12-month Student FTE (from E12 survey)	27,522	25,926
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	46,288	47,415


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Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		28,348,000	42,311,000
02	Net Pension liability		272,122,000	315,936,000
03	Deferred inflows related to pension		35,887,000	31,225,000
04	Deferred outflows related to pension		64,302,000	87,583,000


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User ID: 88G6681

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

Fiscal Year: July 1, 2024 - June 30, 2025				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		-31,512,000	-35,061,000
06	Net OPEB liability		84,783,000	88,448,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	3,029,000	37,657,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	461,000	2,409,000


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Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	1,554,332,000	1,632,955,000
02	Value of endowment net assets at the end of the fiscal year	1,610,251,000	1,554,332,000
03	Change in value of endowment net assets CV=[H02-H01]	55,919,000	-78,623,000
03a	New gifts and additions	54,257,000	24,622,000
03b	Endowment net investment return	75,777,000	101,525,000
03c	Spending distribution for current use	-69,598,000	-62,493,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	-4,517,000	-142,277,000


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Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681


Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	77,567,000	71,566,000
02	Operating revenues + nonoperating revenues	1,384,947,000	1,321,731,000
03	Change in net position	122,441,000	119,836,000
04	Net position	1,290,087,000	1,197,822,000
05	Expendable net assets	412,719,000	383,515,000
06	Plant-related debt	1,314,480,000	1,212,246,000
07	Total expenses	1,307,050,000	1,250,165,000

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	613,081,000	613,081,000			
02	Sales and services	238,148,000	<input type="text" value="0"/>	238,148,000	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	187,068,000	<input type="text" value="187,068,000"/>	<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	145,999,000	<input type="text" value="145,999,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	147,058,000	<input type="text" value="147,058,000"/>	<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="104,269,000"/>				
10	Interest earnings	<input type="text" value="30,724,000"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	121,575,000	100,630,000	20,945,000	0	0
03	Payment to state retirement funds (may be included in line 02 above)	24,921,000	20,598,000	4,323,000	0	0
04	Current expenditures including salaries	1,082,980,000	792,786,000	290,194,000	0	0
Capital outlays						
05	Construction	156,544,000	117,407,500	39,136,500	0	0
06	Equipment purchases	29,098,000	21,823,000	7,275,000	0	0
07	Land purchases	1,196,000	1,196,000	0	0	0
08	Interest on debt outstanding, all funds and activities	40,094,000				


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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,212,246,000
02	Long-term debt issued during fiscal year	160,000,000
03	Long-term debt retired during fiscal year	57,766,000
04	Long-term debt outstanding at end of fiscal year	1,314,480,000
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0


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

Institution: University of Oklahoma-Norman Campus (207500)

User ID: 88G6681

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

Fiscal Year: July 1, 2024 - June 30, 2025		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	72,419,000
08	Total cash and security assets held at end of fiscal year in bond funds	74,956,000
09	Total cash and security assets held at end of fiscal year in all other funds	577,483,000

 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: 88G6681

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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Other
	Name:	<input type="text" value="Candice Tomlins"/>	
	Email:	<input type="text" value="ctomlins@ou.edu"/>	

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

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="8.00"/> hours	<input type="text" value="22.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="3.00"/> 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: 88G6681

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#).

Please review your data for accuracy. If you have questions about the data displayed below or 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	394,429,000	33	14,331
State appropriations	145,999,000	12	5,305
Local appropriations	0	0	0
Government grants and contracts	376,321,000	31	13,673
Private gifts, grants, and contracts	101,374,000	8	3,683
Investment income	30,724,000	3	1,116
Other core revenues	149,183,000	12	5,420
Total core revenues	1,198,030,000	100	43,530
Total revenues	1,429,491,000	N/A	51,940

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	374,699,000	42	13,615
Research	166,230,000	19	6,040
Public service	122,254,000	14	4,442
Academic support	113,053,000	13	4,108
Institutional support	38,929,000	4	1,414
Student services	60,408,000	7	2,195
Other core expenses	22,859,000	3	831
Total core expenses	898,432,000	100	32,644
Total expenses	1,273,935,000	N/A	46,288

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
FTE enrollment	27,522

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: Part A - Statement of Net Position Page 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 value is correct. Unrestricted net position has been negative for several years due to the impact of GASB 68 accounting, and incorporates the changes to our pension liability.			
Screen: Part E-2 - Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 11,672,500 and 35,017,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Number is correct. Pell grants increased significantly in FY25, increasing the allowance related to Pell.			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Perform Edits	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. Due to a negative OPEB expense. TMB			
Related Screens	Expenses Part 1			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 24,477,050 and 50,836,950 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Value is confirmed. Deferred inflows and outflows related to OPEB fluctuate due to GASB 75 required accounting.			
Screen Entry	The amount reported is outside the expected range of between 1,565,850 and 3,252,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Value is confirmed. Deferred inflows and outflows related to OPEB fluctuate due to GASB 75 required accounting.			