

IPEDS 2024-25 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P1006631

Finance 2024-25

Institution: University of Alabama at Birmingham (100663)

User ID: P1006631

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 2024-25 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 Alabama at Birmingham (100663)

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Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Alabama at Birmingham (100663)

User ID: P1006631

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, 2024.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="10"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2024"/>

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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Institution: University of Alabama at Birmingham (100663)

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Part A - Statement of Net Position Page 1

Fiscal Year: October 1, 2023 - September 30, 2024

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
<u>Assets</u>			
01	Total <u>current assets</u>	2,833,081,525	2,530,576,311
31	Depreciable <u>capital assets</u> , net of depreciation	2,285,818,610	2,079,976,753
04	Other noncurrent assets CV=[A05-A31]	2,200,177,870	1,955,756,818
05	Total <u>noncurrent assets</u>	4,485,996,480	4,035,733,571
06	Total assets CV=(A01+A05)	7,319,078,005	6,566,309,882
19	<u>Deferred outflows of resources</u>	906,267,500	897,397,750
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	83,576,504	80,657,229
08	Other current liabilities CV=(A09-A07)	648,366,372	600,859,682
09	Total <u>current liabilities</u>	731,942,876	681,516,911
10	<u>Long-term debt</u>	1,214,532,763	1,257,913,175
11	Other noncurrent liabilities CV=(A12-A10)	1,893,226,632	1,846,710,054
12	Total <u>noncurrent liabilities</u>	3,107,759,395	3,104,623,229
13	Total liabilities CV=(A09+A12)	3,839,702,271	3,786,140,140
20	<u>Deferred inflows of resources</u>	805,113,760	807,909,689

Net Position				
14	<u>Invested in capital assets, net of related debt</u>		986,784,100	857,959,204
15	<u>Restricted-expendable</u>		489,053,662	458,867,147
16	<u>Restricted-nonexpendable</u>		634,527,616	517,206,017
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]		1,470,164,096	1,035,625,435
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]		3,580,529,474	2,869,657,803

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Institution: University of Alabama at Birmingham (100663)

User ID: P1006631

Part A - Statement of Net Position Page 2

Fiscal Year: October 1, 2023 - September 30, 2024

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	183,166,099	181,223,551
22	<u>Infrastructure</u>	101,794,846	101,066,722
23	<u>Buildings</u>	3,135,639,494	2,999,480,653
32	Equipment, including art and <u>library collections</u>	1,376,150,560	1,315,159,482
27	<u>Construction in progress</u>	297,505,576	167,478,651
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	5,094,256,575	4,764,409,059
28	<u>Accumulated depreciation</u>	2,992,167,327	2,823,565,686
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	183,729,362	139,133,380

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The other capital assets balance represents all right-of-use-assets, net of accumulated amortization. The right-of-use-assets is the result of implementing Governmental Accounting Standards Boards (GASB) No. 87 Leases and No.96 SBITAs.

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Part D - Summary of Changes In Net Position

Fiscal Year: October 1, 2023 - September 30, 2024

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	5,762,220,630	5,188,596,442
02	Total expenses and deductions for this institution AND all of its child institutions	5,051,348,959	4,677,414,873
03	Change in net position during year CV=(D01-D02)	710,871,671	511,181,569
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	2,869,657,803	2,357,345,889
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	1,130,345
06	Net position end of year for this institution AND all of its child institutions (from A18)	3,580,529,474	2,869,657,803

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Part E-1 - Scholarships and Fellowships

Fiscal Year: October 1, 2023 - September 30, 2024

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	28,113,786	25,371,961
02	<u>Other federal grants</u> (Do NOT include FDSL amounts).	18,594,844	15,895,855
03	<u>Grants by state government</u>	338,843	301,961
04	<u>Grants by local government</u>	107,999	0
05	<u>Institutional grants from restricted resources</u>	12,840,735	12,598,328
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	80,549,517	78,936,839
07	Total revenue that funds scholarships and fellowships	140,545,724	133,104,944
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	100,899,463	101,377,517
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	3,553,574	3,453,484
10	Total discounts and allowances CV=(E08+E09)	104,453,037	104,831,001
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.	36,092,687	28,273,943

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: October 1, 2023 - September 30, 2024

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)	20,183,224	19,324,199	0	0	20,183,224	19,324,199
13	Other federal grants (Do NOT include FDSL amounts)	13,349,462	12,106,856	0	0	13,349,462	12,106,856
14	Grants by state government	243,260	229,985	0	0	243,260	229,985
15	Grants by local government	77,534	0	0	0	77,534	0
16	Endowments and gifts	8,190,948	8,221,719	0	0	8,190,948	8,221,719
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	58,855,035	61,494,758	3,553,574	3,453,484	62,408,609	64,948,242
18	Total (from Part E1 line 8, 9 and 10)	100,899,463	101,377,517	3,553,574	3,453,484	104,453,037	104,831,001

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: October 1, 2023 - September 30, 2024


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>	245,453,396	245,459,954
Grants and contracts - operating			
02	Federal operating grants and contracts	534,363,989	600,264,365
03	State operating grants and contracts	16,712,845	14,457,544
04	Local government/private operating grants and contracts	106,623,485	110,182,442
04a	Local government operating grants and contracts	508,921	6,401,027
04b	Private operating grants and contracts	106,114,564	103,781,415
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	59,447,367	51,761,067
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	3,526,933,927	3,122,236,928
26	<u>Sales and services of educational activities</u>	75,850,347	72,309,309
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	32,656,562	46,015,088
09	Total operating revenues	4,598,041,918	4,262,686,697

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: October 1, 2023 - September 30, 2024


Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	10,863,331
11	State <u>appropriations</u>	375,199,643	369,169,834
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	40,893,699	40,837,244
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	36,422,598	26,226,067
17	<u>Investment income</u>	588,857,452	326,493,909
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	7,122,320	6,395,214
19	Total nonoperating revenues	1,048,495,712	779,985,599
27	Total operating and nonoperating revenues CV=[B19+B09]	5,646,537,630	5,042,672,296
28	<u>12-month Student FTE from E12</u>	19,920	20,367
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	 283,461	247,590

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: October 1, 2023 - September 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	5,211,738	60,888,728
21	<u>Capital grants and gifts</u>	18,114,353	42,769,897
22	<u>Additions to permanent endowments</u>	30,430,045	22,830,072
23	Other revenues and additions CV =[B24-(B20+...+B22)]	61,926,864	19,435,449
24	Total other revenues and additions CV =[B25-(B9+B19)]	115,683,000	145,924,146
25	Total all revenues and other additions	5,762,220,630	5,188,596,442

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

Fiscal Year: October 1, 2023 - September 30, 2024

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>	355,667,911	349,881,220	226,158,160	220,271,782
02	<u>Research</u>	413,561,288	356,049,128	185,743,827	175,884,019
03	<u>Public service</u>	190,482,082	299,629,622	92,003,021	87,468,406
05	<u>Academic support</u>	253,563,650	227,805,608	181,232,137	158,212,163
06	<u>Student services</u>	54,468,097	54,013,424	23,854,466	23,519,765
07	<u>Institutional support</u>	328,009,965	284,418,368	85,807,631	80,289,080
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	36,092,687	28,273,943		
11	<u>Auxiliary enterprises</u>	97,080,507	94,414,484	14,373,783	14,377,962
12	<u>Hospital services</u>	3,155,092,985	2,852,445,659	971,583,121	910,553,366
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	167,329,787	130,483,417	0	0
19	Total expenses and deductions	5,051,348,959	4,677,414,873	1,780,756,146	1,670,576,543


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

Fiscal Year: October 1, 2023 - September 30, 2024

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).	1,780,756,146	1,670,576,543
19-3	<u>Benefits</u>	550,504,240	483,344,112
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	109,448,915	103,007,944
19-5	<u>Depreciation</u>	217,258,543	207,898,530
19-6	<u>Interest</u>	37,509,797	38,590,498
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	2,355,871,318	2,173,997,246
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	5,051,348,959	4,677,414,873
20-1	<u>12-month Student FTE</u> (from E12 survey).	19,920	20,367
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	✖ 253,582	229,657


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Part M-1 - Pension Information

Fiscal Year: October 1, 2023 - September 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	229,312,000	189,605,000
02	Net Pension liability	1,673,311,000	1,694,871,000
03	Deferred inflows related to pension	89,088,000	90,267,000
04	Deferred outflows related to pension	427,281,000	566,158,000


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

Fiscal Year: October 1, 2023 - September 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		-61,982,213	-59,121,586
06	Net OPEB liability	<input checked="" type="checkbox"/>	217,404,757	148,290,100
07	Deferred inflows related to OPEB		688,807,093	690,528,114
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	466,394,324	317,431,394

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Part H - Details of Endowment Net Assets

Fiscal Year: October 1, 2023 - September 30, 2024

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	739,372,914	673,320,170
02	Value of endowment net assets at the end of the fiscal year	858,989,211	739,372,914
03	Change in value of endowment net assets CV=[H02-H01]	119,616,297	66,052,744
03a	New gifts and additions	34,676,076	28,180,269
03b	Endowment net investment return	84,940,221	37,872,475
03c	Spending distribution for current use	-32,303,611	-30,412,890
03d	Other CV=[H03-(H03a+H03b+H03c)]	32,303,611	30,412,890

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Part N - Financial Health

Fiscal Year: October 1, 2023 - September 30, 2024

Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	659,497,262	393,887,473
02	Operating revenues + nonoperating revenues		6,574,594,533	5,926,445,854
03	Change in net position		763,456,300	615,517,952
04	Net position		5,909,441,089	5,145,412,986
05	Expendable net assets		4,390,652,464	3,814,310,900
06	Plant-related debt	<input checked="" type="checkbox"/>	13,701,248	112,383,499
07	Total expenses		5,928,840,846	5,529,670,404

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Institution: University of Alabama at Birmingham (100663)

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Part J - Revenue Data for the Census Bureau

Fiscal Year: October 1, 2023 - September 30, 2024

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	346,352,859	346,352,859			
02	Sales and services	3,665,785,215	75,850,347	63,000,941	3,526,933,927	0
03	Federal grants/contracts (excludes Pell Grants)	575,257,688	575,257,688	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	375,199,643	328,912,180	46,287,463	0	0
05	State grants and contracts	21,924,583	21,924,583	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	508,921	508,921	0	0	0
07	Local government grants/contracts	6,401,027	6,401,027	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	144,412,802				
10	Interest earnings	3,265,895				
11	<u>Dividend earnings</u>					
12	<u>Realized capital gains</u>					

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: October 1, 2023 - September 30, 2024

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	563,001,969	305,863,510	4,694,943	252,443,516	0
03	Payment to state retirement funds (may be included in line 02 above)	112,357,000	91,667,000	0	20,690,000	0
04	Current expenditures including salaries	4,468,969,144	1,436,429,103	60,424,082	2,972,115,959	0
Capital outlays						
05	Construction	192,813,057	109,424,389	0	83,388,668	0
06	Equipment purchases	100,820,359	38,364,813	0	62,455,546	0
07	Land purchases	144,080,926	124,840,749	0	19,240,177	0
08	Interest on debt outstanding, all funds and activities	40,780,160				

 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 Alabama at Birmingham (100663)

User ID: P1006631

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


Fiscal Year: October 1, 2023 - September 30, 2024

Debt

Category

Amount

01	Long-term debt outstanding at beginning of fiscal year	1,290,604,540
02	Long-term debt issued during fiscal year	57,779,060
03	Long-term debt retired during fiscal year	44,162,017
04	Long-term debt outstanding at end of fiscal year	1,254,162,531
05	Short-term debt outstanding at beginning of fiscal year	80,657,230
06	Short-term debt outstanding at end of fiscal year	83,576,504

 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 Alabama at Birmingham (100663)

User ID: P1006631

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

Fiscal Year: October 1, 2023 - September 30, 2024

Assets

Category

Amount

07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08	Total cash and security assets held at end of fiscal year in bond funds	13,701,248
09	Total cash and security assets held at end of fiscal year in all other funds	4,137,962,673



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 Alabama at Birmingham (100663)

User ID: P1006631

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"/>	Academic Library Contact
		<input type="radio"/>	HR Contact
		<input type="radio"/>	Other
Name: <input type="text" value="Ruwaldt Viljoen"/>			
Email: <input type="text" value="rviljoen@uab.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="4.00"/> hours	<input type="text" value="16.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text" value="8.00"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Alabama at Birmingham (100663)

User ID: P1006631

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](#) and sent to your institution's CEO at the end of 2025.

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	245,453,396	11	12,322
State appropriations	375,199,643	17	18,835
Local appropriations	0	0	0
Government grants and contracts	592,479,454	27	29,743
Private gifts, grants, and contracts	142,537,162	7	7,155
Investment income	588,857,452	27	29,561
Other core revenues	231,312,229	11	11,612
Total core revenues	2,175,839,336	100	109,229
Total revenues	5,762,220,630	N/A	289,268
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	355,667,911	20	17,855
Research	413,561,288	23	20,761
Public service	190,482,082	11	9,562
Academic support	253,563,650	14	12,729
Institutional support	328,009,965	18	16,466
Student services	54,468,097	3	2,734
Other core expenses	203,422,474	11	10,212

Total core expenses	1,799,175,467	100	90,320
Total expenses	5,051,348,959	N/A	253,582

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	19,920	

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Institution: University of Alabama at Birmingham (100663)

User ID: P1006631

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Part B - Revenues and Other Additions, Page 2				
Screen Entry	The total operating and nonoperating revenues per student FTE in Part B, line 29 is outside the expected range when compared with other similar institutions. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5172)	Fatal	Yes	
Reason	Overridden by administrator. Institution has a hospital which impacts revenue/expenses data. TMB			
Related Screens	Revenues Part 2			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The total expenses and deductions per student FTE in Part C, line 21 is outside the expected range when compared with other similar institutions. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5200)	Fatal	Yes	
Reason	Overridden by administrator. Institution has a hospital which impacts revenue/expenses data. TMB			
Related Screens	Expenses Part 2			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 96,388,565 and 200,191,635 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The change in Net OPEB liability is due to changes in actuarial assumptions used in the evaluation of the OPEB plan at 9-30.			
Screen Entry	The amount reported is outside the expected range of between 206,330,407 and 428,532,381 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The change in Net OPEB DOF is due to changes in actuarial assumptions used in the evaluation of the OPEB plan at 9-30.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 196,943,737 and 590,831,209 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The nonoperating revenues increase from the prior year due to investment income growth driven by improved market performance.			
Screen Entry	The amount reported is outside the expected range of between 56,191,750 and 168,575,248 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Cash equivalents designated for capital activities decreased in 2024 as funds were used for planned capital projects.			

