

# IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: P1006631

## Finance 2025-26

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 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**.

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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)

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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="10"/> | Year: <input type="text" value="2024"/> |
| And ending: month/year (MMYYYY) | Month: <input type="text" value="9"/>  | 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
- i** 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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## Part A - Statement of Net Position Page 1

Fiscal Year: October 1, 2024 - September 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    |
|--------------------|---|----------------------|----------------------|
| <b>Assets</b>      |   |                      |                      |
| 01                 | Total <u>current assets</u>                             | 3,090,147,850        | 2,833,081,525        |
| 31                 | Depreciable <u>capital assets</u> , net of depreciation | 2,533,543,032        | 2,285,818,610        |
| 04                 | Other noncurrent assets<br>CV=[A05-A31]                 | 2,275,467,925        | 2,200,177,870        |
| 05                 | Total <u>noncurrent assets</u>                          | 4,809,010,957        | 4,485,996,480        |
| 06                 | <b>Total assets</b><br>CV=(A01+A05)                     | <b>7,899,158,807</b> | <b>7,319,078,005</b> |
| 19                 | <b>Deferred outflows of resources</b>                   | 1,410,979,608        | 906,267,500          |
| <b>Liabilities</b> |   |                      |                      |
| 07                 | <u>Long-term debt, current portion</u>                  | 92,942,970           | 83,576,504           |
| 08                 | Other current liabilities<br>CV=(A09-A07)               | 713,187,482          | 648,366,372          |
| 09                 | Total <u>current liabilities</u>                        | 806,130,452          | 731,942,876          |
| 10                 | <u>Long-term debt</u>                                   | 1,170,061,302        | 1,214,532,763        |
| 11                 | Other noncurrent liabilities<br>CV=(A12-A10)            | 2,454,935,574        | 1,893,226,632        |
| 12                 | Total <u>noncurrent liabilities</u>                     | 3,624,996,876        | 3,107,759,395        |
| 13                 | <b>Total liabilities</b><br>CV=(A09+A12)                | <b>4,431,127,328</b> | <b>3,839,702,271</b> |
| 20                 | <b>Deferred inflows of resources</b>                    | 822,045,960          | 805,113,760          |


| <b>Net Position</b> |  |                      |                      |
|---------------------|--|----------------------|----------------------|
| 14                  | <u>Invested in capital assets, net of related debt</u> | 1,258,714,049        | 986,784,100          |
| 15                  | <u>Restricted-expendable</u>                           | 514,696,571          | 489,053,662          |
| 16                  | <u>Restricted-nonexpendable</u>                        | 674,686,764          | 634,527,616          |
| 17                  | <u>Unrestricted</u><br>CV=[A18-(A14+A15+A16)]          | <b>1,608,867,743</b> | <b>1,470,164,096</b> |
| 18                  | <b><u>Net position</u></b><br>CV=[(A06+A19)-(A13+A20)] | <b>4,056,965,127</b> | <b>3,580,529,474</b> |

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Part A - Statement of Net Position Page 2

Fiscal Year: October 1, 2024 - September 30, 2025

| Line No.              | Description   | Ending balance       | Prior year Ending balance |
|-----------------------|---|----------------------|---------------------------|
| <b>Capital Assets</b> |   |                      |                           |
| 21                    | <u>Land and land improvements</u>                                     | 186,255,372          | 183,166,099               |
| 22                    | <u>Infrastructure</u>   | 102,007,543          | 101,794,846               |
| 23                    | <u>Buildings</u>  | 3,496,751,248        | 3,135,639,494             |
| 32                    | Equipment, including art and <u>library collections</u>               | 1,527,110,692        | 1,376,150,560             |
| 27                    | <u>Construction in progress</u>                                       | 156,481,825          | 297,505,576               |
|                       | <b>Total for Plant, Property and Equipment<br/>CV = (A21+ .. A27)</b> | <b>5,468,606,680</b> | <b>5,094,256,575</b>      |
| 28                    | <u>Accumulated depreciation</u>                                       | 3,085,746,519        | 2,992,167,327             |
| 33                    | Intangible assets, net of accumulated amortization                    | 0                    | 0                         |
| 34                    | Other capital assets  | 150,682,871          | 183,729,362               |

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Part D - Summary of Changes In Net Position

**Fiscal Year: October 1, 2024 - September 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 <b>AND all of its child institutions</b>    | 5,990,729,439       | 5,762,220,630      |
| 02       | Total expenses and deductions for this institution <b>AND all of its child institutions</b>         | 5,514,293,786       | 5,051,348,959      |
| 03       | Change in net position during year<br><b>CV=(D01-D02)</b>   | <b>476,435,653</b>  | <b>710,871,671</b> |
| 04       | <u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b> | 3,580,529,474       | 2,869,657,803      |
| 05       | <u>Adjustments to beginning net position</u> and other gains or losses<br><b>CV=[D06-(D03+D04)]</b> | 0                   | 0                  |
| 06       | Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>   | 4,056,965,127       | 3,580,529,474      |

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## Part E-1 - Scholarships and Fellowships

Fiscal Year: October 1, 2024 - September 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                              | <u>Pell grants</u> (federal)  | 31,146,862          | 28,113,786         |
| 02                              | <u>Other federal grants</u> (Do NOT include FDSL amounts)   | 19,087,636          | 18,594,844         |
| 03                              | <u>Grants by state government</u>   | 263,838             | 338,843            |
| 04                              | <u>Grants by local government</u>   | 227,404             | 107,999            |
| 05                              | <u>Institutional grants from restricted resources</u>   | 14,199,131          | 12,840,735         |
| 06                              | <u>Institutional grants from unrestricted resources</u><br>CV=[E07-(E01+...+E05)]   | <b>83,493,416</b>   | <b>80,549,517</b>  |
| 07                              | Total revenue that funds scholarships and fellowships   | 148,418,287         | 140,545,724        |
| <u>Discounts and Allowances</u> |   |                     |                    |
| 08                              | <u>Discounts and allowances</u> applied to <u>tuition and fees</u>  | 103,737,767         | 100,899,463        |
| 09                              | <u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>   | 4,108,483           | 3,553,574          |
| 10                              | Total discounts and allowances<br>CV=(E08+E09)  | <b>107,846,250</b>  | <b>104,453,037</b> |
| 11                              | Net scholarships and fellowships expenses after deducting discounts and allowances<br>CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b> | <b>40,572,037</b>   | <b>36,092,687</b>  |

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: October 1, 2024 - September 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)                                       | 21,770,269                                  | 20,183,224        | 0  | 0                 | 21,770,269                 | 20,183,224        |
| 13       | Other federal grants (Do NOT include FDSL amounts)          | 13,341,407                                  | 13,349,462        | 0  | 0                 | 13,341,407                 | 13,349,462        |
| 14       | Grants by state government                                  | 184,411                                     | 243,260           | 0  | 0                 | 184,411                    | 243,260           |
| 15       | Grants by local government                                  | <input checked="" type="checkbox"/> 158,946 | 77,534            | 0  | 0                 | 158,946                    | 77,534            |
| 16       | Endowments and gifts  | 8,411,565                                   | 8,190,948         | 0  | 0                 | 8,411,565                  | 8,190,948         |
| 17       | Other institutional sources<br>CV=[E18-(E12+E13+ ... +E16)] | 59,871,169                                  | 58,855,035        | 4,108,483                                  | 3,553,574         | 63,979,652                 | 62,408,609        |
| 18       | Total (from Part E1 line 8, 9 and 10)                       | 103,737,767                                 | 100,899,463       | 4,108,483                                  | 3,553,574         | 107,846,250                | 104,453,037       |

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## Part B - Revenues and Other Additions, Page 1

## Fiscal Year: October 1, 2024 - September 30, 2025

| 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 &amp; allowances</u>                          | 249,343,789         | 245,453,396       |
| Grants and contracts - operating |  |                     |                   |
| 02                               | Federal operating grants and contracts   | 555,393,229         | 534,363,989       |
| 03                               | State operating grants and contracts   | 13,095,998          | 16,712,845        |
| 04                               | Local government/private operating grants and contracts  | <b>116,699,281</b>  | 106,623,485       |
| 04a                              | Local government operating grants and contracts  | 4,536,858           | 508,921           |
| 04b                              | Private operating grants and contracts   | 112,162,423         | 106,114,564       |
| 05                               | Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u> | 58,786,964          | 59,447,367        |
| 06                               | <u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>       | 3,904,735,104       | 3,526,933,927     |
| 26                               | <u>Sales and services of educational activities</u>  | 88,313,073          | 75,850,347        |
| 07                               | <u>Independent operations</u>  | 0                   | 0                 |
| 08                               | Other sources - operating<br><b>CV=[B09-(B01+ ...+B07)]</b>  | <b>34,480,094</b>   | 32,656,562        |
| 09                               | Total operating revenues   | 5,020,847,532       | 4,598,041,918     |

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## Part B - Revenues and Other Additions, Page 2


Fiscal Year: October 1, 2024 - September 30, 2025

| Line No.                     | Source of funds  | Current year amount | Prior year amount |
|------------------------------|--|---------------------|-------------------|
| <u>Nonoperating Revenues</u> |  |                     |                   |
| 10                           | Federal <u>appropriations</u>  | 0                   | 0                 |
| 11                           | State <u>appropriations</u>  | 398,462,628         | 375,199,643       |
| 12                           | <u>Local appropriations, education district taxes, and similar support</u>     | 0                   | 0                 |
| Grants-nonoperating          |  |                     |                   |
| 13                           | Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b> | 35,808,067          | 40,893,699        |
| 14                           | State nonoperating grants  | 0                   | 0                 |
| 15                           | Local government nonoperating grants   | 0                   | 0                 |
| 16                           | <u>Gifts, including contributions from affiliated organizations</u>            | 22,911,993          | 36,422,598        |
| 17                           | <u>Investment income</u>   | 362,086,996         | 588,857,452       |
| 18                           | Other nonoperating revenues<br>CV=[B19-(B10+...+B17)]                          | 7,590,617           | 7,122,320         |
| 19                           | Total nonoperating revenues  | 826,860,301         | 1,048,495,712     |
| 27                           | Total operating and nonoperating revenues<br>CV=[B19+B09]                      | 5,847,707,833       | 5,646,537,630     |
| 28                           | <u>12-month Student FTE from E12</u>   | 19,661              | 19,920            |
| 29                           | Total operating and nonoperating revenues per student FTE<br>CV=[B27/B28]      | ✖ 297,427           | 283,461           |

Part B - Revenues and Other Additions, Page 3

Fiscal Year: October 1, 2024 - September 30, 2025

| Line No.                     | Source of funds   | Current year amount | Prior year amount |
|------------------------------|---|---------------------|-------------------|
| Other Revenues and Additions |   |                     |                   |
| 20                           | <u>Capital appropriations</u>                                   | 0                   | 5,211,738         |
| 21                           | <u>Capital grants and gifts</u>                                 | 98,127,519          | 18,114,353        |
| 22                           | <u>Additions to permanent endowments</u>                        | 25,632,993          | 30,430,045        |
| 23                           | Other revenues and additions<br><b>CV</b> =[B24-(B20+...+B22)]  | 19,261,094          | 61,926,864        |
| 24                           | Total other revenues and additions<br><b>CV</b> =[B25-(B9+B19)] | 143,021,606         | 115,683,000       |
| 25                           | Total all revenues and other additions                          | 5,990,729,439       | 5,762,220,630     |

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

Fiscal Year: October 1, 2024 - September 30, 2025

Report Total Operating AND Nonoperating Expenses in this section

| Line No. | Expense: Functional Classifications  | Total amount  | Prior Year<br>Total Amount | Salaries and wages | Prior Year<br>Salaries and wages |
|----------|--|---------------|----------------------------|--------------------|----------------------------------|
|          |  | (1)           |                            | (2)                |                                  |
| 01       | <u>Instruction</u>   | 362,530,504   | 355,667,911                | 228,423,781        | 226,158,160                      |
| 02       | <u>Research</u>  | 448,345,346   | 413,561,288                | 181,916,563        | 185,743,827                      |
| 03       | <u>Public service</u>  | 184,947,041   | 190,482,082                | 99,361,481         | 92,003,021                       |
| 05       | <u>Academic support</u>  | 278,983,779   | 253,563,650                | 206,592,590        | 181,232,137                      |
| 06       | <u>Student services</u>  | 54,322,630    | 54,468,097                 | 24,848,026         | 23,854,466                       |
| 07       | <u>Institutional support</u>   | 395,638,589   | 328,009,965                | 93,282,979         | 85,807,631                       |
| 10       | <u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u> | 40,572,037    | 36,092,687                 |                    |                                  |
| 11       | <u>Auxiliary enterprises</u>   | 98,650,585    | 97,080,507                 | 15,278,620         | 14,373,783                       |
| 12       | <u>Hospital services</u>   | 3,432,841,520 | 3,155,092,985              | 1,040,692,796      | 971,583,121                      |
| 13       | <u>Independent operations</u>  | 0             | 0                          | 0                  | 0                                |
| 14       | Other Functional Expenses and deductions<br>CV=[C19-(C01+...+C13)]                                     | 217,461,755   | 167,329,787                | 0                  | 0                                |
| 19       | <b>Total expenses and deductions</b>   | 5,514,293,786 | 5,051,348,959              | 1,890,396,836      | 1,780,756,146                    |


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

Fiscal Year: October 1, 2024 - September 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)                          | 1,890,396,836                        | 1,780,756,146     |
| 19-3     | Benefits  | 616,871,783                          | 550,504,240       |
| 19-4     | Operation and Maintenance of Plant (as a natural expense)                   | 116,601,568                          | 109,448,915       |
| 19-5     | Depreciation  | 228,605,492                          | 217,258,543       |
| 19-6     | Interest  | 37,374,734                           | 37,509,797        |
| 19-7     | Other Natural Expenses and Deductions<br>CV=[C19-1 - (C19-2 + ... + C19-6)] | 2,624,443,373                        | 2,355,871,318     |
| 19-1     | <b>Total Expenses and Deductions<br/>(from Part C-1, Line 19)</b>           | 5,514,293,786                        | 5,051,348,959     |
| 20-1     | 12-month Student FTE (from E12 survey)                                      | 19,661                               | 19,920            |
| 21-1     | Total expenses and deductions per student FTE<br>CV=[C19-1/C20-1]           | <input type="text" value="280,469"/> | 253,582           |

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Part M-1 - Pension Information

**Fiscal Year: October 1, 2024 - September 30, 2025**

| Line No. | Description                          | Current year amount                             | Prior Year amount |
|----------|--------------------------------------|---|-------------------|
| 01       | Pension expense                      | 153,458,000                                     | 229,312,000       |
| 02       | Net Pension liability                | 1,377,694,000                                   | 1,673,311,000     |
| 03       | Deferred inflows related to pension  | <input checked="" type="checkbox"/> 279,442,000 | 89,088,000        |
| 04       | Deferred outflows related to pension | 293,139,000                                     | 427,281,000       |

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

Fiscal Year: October 1, 2024 - September 30, 2025

| Line No. | Description                       | Current year amount                               | Prior Year amount |
|----------|-----------------------------------|---|-------------------|
| 05       | OPEB expense                      | <input checked="" type="checkbox"/> 64,003,756    | -61,982,213       |
| 06       | Net OPEB liability                | <input checked="" type="checkbox"/> 1,075,366,758 | 217,404,757       |
| 07       | Deferred inflows related to OPEB  | 512,552,900                                       | 688,807,093       |
| 08       | Deferred outflows related to OPEB | <input checked="" type="checkbox"/> 1,106,398,433 | 466,394,324       |


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Part H - Details of Endowment Net Assets

**Fiscal Year: October 1, 2024 - September 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 | 858,989,211  | 739,372,914        |
| 02       | Value of endowment net assets at the end of the fiscal year       | 938,875,698  | 858,989,211        |
| 03       | Change in value of endowment net assets<br><b>CV=[H02-H01]</b>    | 79,886,487   | 119,616,297        |
| 03a      | New gifts and additions   | 27,153,943   | 34,676,076         |
| 03b      | Endowment net investment return                                   | 52,732,543   | 84,940,221         |
| 03c      | Spending distribution for current use                             | -33,988,940  | -32,303,611        |
| 03d      | Other<br><b>CV=[H03-(H03a+H03b+H03c)]</b>                         | 33,988,941   | 32,303,611         |

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Part N - Financial Health

**Fiscal Year: October 1, 2024 - September 30, 2025**

| Line No. | Description<br><i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions.<br/>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)  | 433,950,036                                   | 659,497,262       |
| 02       | Operating revenues + nonoperating revenues  | 6,866,459,702                                 | 6,574,594,533     |
| 03       | Change in net position  | 572,076,208                                   | 763,456,300       |
| 04       | Net position  | 6,481,517,296                                 | 5,909,441,089     |
| 05       | Expendable net assets   | 4,599,819,638                                 | 4,390,652,464     |
| 06       | Plant-related debt  | <input checked="" type="checkbox"/> 6,784,174 | 13,701,248        |
| 07       | Total expenses  | 6,441,866,976                                 | 5,928,840,846     |


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Institution: University of Alabama at Birmingham (100663)

User ID: P1006631


Part J - Revenue Data for the Census Bureau

| Fiscal Year: October 1, 2024 - September 30, 2025 |  |   |  |                                |   |   |
|---|--|---|--|--------------------------------|---|---|
| Source and type                                   |  | Amount  |  |                                |   |   |
|   |  | Total for all funds and operations<br>(includes endowment funds, but<br>excludes component units) | Education and<br>general/independent<br>operations | Auxiliary<br>enterprises       | Hospitals                               | Agriculture<br>extension/experiment<br>services |
|   |  | (1)   | (2)  | (3)                            | (4)                                     | (5)   |
| 01  | Tuition and fees   | 353,081,556   | 353,081,556  |                                |   |   |
| 02  | Sales and services   | <b>4,055,943,624</b>  | <input type="text" value="88,313,073"/>            | 62,895,447                     | 3,904,735,104                           | <input type="text" value="0"/>                  |
| 03  | Federal grants/contracts<br>(excludes Pell Grants)           | 591,201,296   | <input type="text" value="591,201,296"/>           | <input type="text" value="0"/> | <input type="text" value="0"/>          | <input type="text" value="0"/>                  |
| Revenue from the state government:                |  |   |  |                                |   |   |
| 04  | State appropriations,<br>current & capital                   | 398,462,628   | <input type="text" value="349,199,105"/>           | <input type="text" value="0"/> | <input type="text" value="49,263,523"/> | <input type="text" value="0"/>                  |
| 05  | State grants and<br>contracts                                | 13,095,998  | <input type="text" value="13,095,998"/>            | <input type="text" value="0"/> | <input type="text" value="0"/>          | <input type="text" value="0"/>                  |
| Revenue from local governments:                   |  |   |  |                                |   |   |
| 06  | Local appropriation,<br>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<br>grants/contracts                         | 4,536,858   | <input type="text" value="4,536,858"/>             | <input type="text" value="0"/> | <input type="text" value="0"/>          | <input type="text" value="0"/>                  |
| 08  | Receipts from property<br>and non-property taxes             | <input type="text" value="0"/>  |  |                                |   |   |
| 09  | Gifts and private grants,<br>NOT including capital<br>grants | <input type="text" value="151,132,443"/>  |  |                                |   |   |
| 10  | Interest earnings  | <input type="text" value="-1,227,843"/>   |  |                                |   |   |
| 11  | <u>Dividend earnings</u>                                     | <input type="text" value="0"/>  |  |                                |   |   |
| 12  | <u>Realized capital gains</u>                                | <input type="text" value="0"/>  |  |                                |   |   |

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Part K - Expenditure Data for the Census Bureau

| Fiscal Year: October 1, 2024 - September 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   | 630,762,483   | 329,427,114                                  | 5,144,561             | 296,190,808   | 0   |
| 03  | Payment to state retirement funds (may be included in line 02 above) | 123,968,000   | 102,735,000                                  | 0                     | 21,233,000    | 0   |
| 04  | Current expenditures <b>including</b> salaries                       | 4,855,046,419   | 1,537,326,902                                | 60,278,410            | 3,257,441,107 | 0   |
| Capital outlays                                   |  |   |  |                       |               |   |
| 05  | Construction   | 123,511,665   | 97,931,991                                   | 0                     | 25,579,674    | 0   |
| 06  | Equipment purchases  | 193,949,432   | 40,239,149                                   | 0                     | 153,710,283   | 0   |
| 07  | Land purchases   | 369,845,378   | 221,367,534                                  | 0                     | 148,477,844   | 0   |
| 08  | Interest on debt outstanding, all funds and activities               | 40,636,869  |  |                       |               |   |

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Institution: University of Alabama at Birmingham (100663)

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


Fiscal Year: October 1, 2024 - September 30, 2025

**Debt**

Category

Amount

|    |   |               |
|----|---|---------------|
| 01 | Long-term debt outstanding at beginning of fiscal year  | 1,254,162,531 |
| 02 | Long-term debt issued during fiscal year                | 65,981,857    |
| 03 | Long-term debt retired during fiscal year               | 97,340,361    |
| 04 | Long-term debt outstanding at end of fiscal year        | 1,222,804,027 |
| 05 | Short-term debt outstanding at beginning of fiscal year | 83,576,504    |
| 06 | Short-term debt outstanding at end of fiscal year       | 92,942,970    |

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Institution: University of Alabama at Birmingham (100663)

User ID: P1006631

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


Fiscal Year: October 1, 2024 - September 30, 2025

## 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                    | 6,784,174     |
| 09 | Total cash and security assets held at end of fiscal year in all other funds               | 4,337,859,377 |

 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 type="radio"/> | HR Contact |
| <input checked="" type="radio"/> | Finance 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?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?  
*Exclude the hours spent collecting data for state and other reporting purposes.*

| Staff member  | Collecting Data Needed                  | Revising Data to Match IPEDS Requirements | Entering Data                           | Revising and Locking Data               |
|---------------|---|---|---|---|
| Your office   | <input type="text" value="8.00"/> hours | <input type="text" value="25.00"/> hours  | <input type="text" value="3.00"/> hours | <input type="text" value="1.00"/> hours |
| Other offices | <input type="text"/> hours              | <input type="text" value="4.00"/> 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](#).

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](mailto:ipedshelp@rti.org).

| Core Revenues                        |                 |                                    |                                  |
|--------------------------------------|-----------------|------------------------------------|----------------------------------|
| Revenue Source                       | Reported values | Percent of total core revenues (%) | Core revenues per FTE enrollment |
| Tuition and fees                     | 249,343,789     | 12                                 | 12,682                           |
| State appropriations                 | 398,462,628     | 20                                 | 20,267                           |
| Local appropriations                 | 0               | 0                                  | 0                                |
| Government grants and contracts      | 608,834,152     | 30                                 | 30,967                           |
| Private gifts, grants, and contracts | 135,074,416     | 7                                  | 6,870                            |
| Investment income                    | 362,086,996     | 18                                 | 18,417                           |
| Other core revenues                  | 273,405,390     | 13                                 | 13,906                           |
| Total core revenues                  | 2,027,207,371   | 100                                | 103,108                          |
| <b>Total revenues</b>                | 5,990,729,439   | N/A                                | 304,701                          |

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           | 362,530,504     | 18                                 | 18,439                           |
| Research              | 448,345,346     | 23                                 | 22,804                           |
| Public service        | 184,947,041     | 9                                  | 9,407                            |
| Academic support      | 278,983,779     | 14                                 | 14,190                           |
| Institutional support | 395,638,589     | 20                                 | 20,123                           |
| Student services      | 54,322,630      | 3                                  | 2,763                            |
| Other core expenses   | 258,033,792     | 13                                 | 13,124                           |

|                       |               |     |         |
|-----------------------|---------------|-----|---------|
| Total core expenses   | 1,982,801,681 | 100 | 100,849 |
| <b>Total expenses</b> | 5,514,293,786 | N/A | 280,469 |

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 |
|-----------------------|------------------|
| <b>FTE enrollment</b> | 19,661           |

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 |
|---|---|-------------|----------|---------|
| <b>Global Edits</b>   |   |             |          |         |
| Perform Edits   | You reported \$153,458,000 for Pension expense and \$64,004,000 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$217,461,755). Please correct your data or provide an appropriate explanation for this discrepancy. (Error #5826) | Explanation | Yes      |         |
| Reason  | The discrepancy was due to rounding and has now been corrected.   |             |          |         |
| <b>Screen: Part E-2 - Sources of Discounts and Allowances</b>                     |   |             |          |         |
| Screen Entry  | The amount reported is outside the expected range of between 38,767 and 116,301 when compared with the prior year value. Please correct your data or explain. (Error #5301)   | Explanation | Yes      |         |
| Reason  | Increase due to additional scholarship funds received from the City of Birmingham for Good Jobs Challenge Award.  |             |          |         |
| <b>Screen: Part B - Revenues and Other Additions, Page 2</b>                      |   |             |          |         |
| 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. SE   |             |          |         |
| Related Screens   | Revenues Part 2   |             |          |         |
| <b>Screen: Part C-2 - Expenses and Other Deductions by Natural Classification</b> |   |             |          |         |
| 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. SE   |             |          |         |
| Related Screens   | Expenses Part 2   |             |          |         |
| <b>Screen: Part M-1 - Pension Information</b>                                     |   |             |          |         |
| Screen Entry  | The amount reported is outside the expected range of between 57,907,200 and 120,268,800 when compared with the prior year value. Please correct your data or explain. (Error #5301)   | Explanation | Yes      |         |

|   |  |             |     |  |
|---|--|-------------|-----|--|
| Reason  | The increase in the deferred inflows related to pension is driven by the changes of actuarial assumptions used in the evaluation of the pension plan at 9-30.  |             |     |  |
| <b>Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information</b> |  |             |     |  |
| Screen Entry  | The amount reported is outside the expected range of between -83,675,987 and -40,288,438 when compared with the prior year value. Please correct your data or explain. (Error #5301)                           | Explanation | Yes |  |
| Reason  | The increase in the OPEB pension expense, net OPEB liability, and deferred inflows related to OPEB numbers are driven by the changes of 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 141,313,093 and 293,496,421 when compared with the prior year value. Please correct your data or explain. (Error #5301)                           | Explanation | Yes |  |
| Reason  | The increase in the OPEB pension expense, net OPEB liability, and deferred inflows related to OPEB numbers are driven by the changes of 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 303,156,311 and 629,632,337 when compared with the prior year value. Please correct your data or explain. (Error #5301)                           | Explanation | Yes |  |
| Reason  | The increase in the OPEB pension expense, net OPEB liability, and deferred inflows related to OPEB numbers are driven by the changes of actuarial assumptions used in the evaluation of the OPEB plan at 9-30. |             |     |  |
| <b>Screen: Part N - Financial Health</b>  |  |             |     |  |
| Screen Entry  | The amount reported is outside the expected range of between 6,850,624 and 20,551,872 when compared with the prior year value. Please correct your data or explain. (Error #5301)                              | Explanation | Yes |  |
| Reason  | Plant-related debt decreased by the amount of bond cash applied to current General Revenue Bond payments.  |             |     |  |