

Contact Information:		IPEDS F1B GASB FY2024-25 as Reported in 2025-26	
Your name:			
and Email:			
Telephone:		This survey is for SUNY at Buffalo	

General Information

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references. Note: Your fiscal year should end before October 1, If not please explain in the Caveats Section.

(Month MM)	(Year YYYY)	1. This report covers financial activities for the 12-month fiscal year
07	2024	Beginning: Month and Year
06	2025	Ending: Month and Year

2. Audit Opinion Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with an other entity, answer this question based on the audit of that entity.)

Select One (X)

01	1=Unqualified
	2=Qualified
	3=Don't know

3. GASB Statement No. 34. Which reporting model will be implemented by your institution ?

Select One (X)

01	1=Business Type Activities
	2=Governmental Activities
	3=Governmental Activities with Business Type Activities

New 2022 Select One (X) 4. Intercollegiate Athletics

Y	Participate in intercollegiate athletics (Y/N)
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New 2022 Select ALL (X) 4a). If Yes, are the intercollegiate athletics expenses accounted for as? [check all that apply]

X	Auxiliary enterprises
	Student Services
	Other (specify in caveats box below)

New 2022 Select All That Apply Does your institution have intercollegiate athletics revenue?

Y	Does your institution have intercollegiate athletics revenue?
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4b). If Yes, select category(s) where these revenues are included [check all that apply]

	Sales and Service of Educational Services
X	Sales and Service of Auxiliary services
	Other (specify in caveats box)

Select One (X) 5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Y	Yes - Report Endowment Records
	No

Select One (X) 6. Pension - Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

	Yes - Report Pension Records
N	No

New 2022 Select One (X) 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?

	Yes - Report OPEB Records
N	No

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Part A: Statement of Financial Position

Report whole dollars

Line No.	Source of Funds	Current Year
Current Assets		
01	Total current assets	884,266,840
Non Current Assets		
31 (02)	Depreciable capital assets, net of depreciation.	1,468,371,069
04	Other noncurrent assets (A05 - A31)	94,225,022
05	Total noncurrent assets	1,562,596,091
06	Total assets (A01 + A05)	2,446,862,931
19	Deferred outflows of resources	227,581
Liabilities		
07	Long-term debt, current portion	24,597,816
08	Other current liabilities (A09 - A07)	240,171,336
09	Total current liabilities	264,769,152
Noncurrent Liabilities		
10	Long-term debt	866,406,065
11	Other non-current liabilities (A12 - A10)	126,800,685
12	Total noncurrent liabilities	993,206,750
13	Total liabilities (A09 + A12)	1,257,975,902
20	Deferred inflows of resources	2,751,926
Net Position		
14	Invested in capital assets, net of related debt	505,266,095
15	Restricted expendable net assets	14,858,102
16	Restricted non-expendable net assets	
17	Unrestricted net assets (A18 - (A14 + A15 + A16))	666,238,487
18	Total Net Position (A06+A19) - (A13+A20)	1,186,362,684

Part A (P) Statement of Net Position Page 2

Ending Balance

Capital Assets		
21	Land and Land Improvements	146,178,474
22	Infrastructure	156,727,489
23	Buildings	2,022,640,126
32 (24)	Equipment Including Art and Library Collections	519,268,373
27	Construction In Progress	126,817,695
	Total Plant, Property & Equipment (A21+ .. A27)	2,971,632,157
28	Accumulated Depreciation	1,505,963,745
33	Intangible Assets, Net of Accumulated Amortization	2,702,657
34	Other Capital Assets	

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Part B: Revenues and Other Additions

Report whole dollars

Line	Function of Expenditures	Current Year Amount
Operating Revenues		
01	Tuition & fees after deducting discounts & allowances	326,092,161
Grants and contracts - operating		
02	Federal operating grants and contracts	196,383,437
03	State operating grants and contracts	14,991,728
04	Local government / private operating grants and contracts (04a+04b)	51,893,674
04a	Local operating grants and contracts	1,345,467
04b	Private operating grants and contracts	50,548,207
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	69,220,890
06	Sales & services of hospitals, after deducting patient contractual allowances	5,083,649
26	Sales & services educational activities	
07	Independent operations	
08	Other sources - operating (B09-(B01+ .. +B07))	47,538,594
09	Total operating revenues	711,204,133
Nonoperating Revenues		
10	Federal appropriations	
11	State appropriations	633,705,859
12	Local appropriations, education district taxes & similar support	
Grants Nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	52,203,464
14	State nonoperating grants	36,227,160
15	Local government nonoperating grants	
16	Gifts, including contributions from affiliated organizations	33,491,803
17	Investment income	32,966,689
18	Other nonoperating revenues (B19-(B10+ .. +B17))	21,145,268
19	Total nonoperating revenues	809,740,243
Other Revenues and Additions		
20	Capital appropriations	
21	Capital grants & gifts	14,954,586
22	Additions to permanent endowments	
23	Other revenues & additions (B24-(B20+...+B22))	
24	Total other revenues and additions	14,954,586
25	Total all revenues and other additions (B09+B19+B24)	1,535,898,962
27	Total operating and nonoperating revenues (B09+B19)	1,520,944,376
28	12-month Student FTE (B28a +B28b)	
28a	Undergraduate Enrollment (from 12-month Enrollment survey)	
28b	Graduate Enrollment (from 12-month Enrollment survey)	
29	Total operating and nonoperating revenues per student FTE (ratio of B27 over B28)	

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Report whole dollars

Part C: Expenses and Other Deductions

Line		Total amount	Salaries & wages
	Operating Expenses	1	2
01	Instruction	617,587,225	323,435,977
02	Research	243,344,477	83,656,734
03	Public service	20,153,198	6,547,190
05	Academic support	186,685,689	72,017,082
06	Student services	81,544,714	35,344,259
07	Institutional support	155,793,204	71,591,694
10	Scholarships and fellowships expenses, net of discounts and allowances (Part E:E11)	60,074,659	
11	Auxiliary enterprises	113,968,085	31,009,674
12	Hospital services	18,149,408	6,716,113
13	Independent operations		
14	Other expenses & deductions (C19-(C01..C13))	2,491,083	
19	Total expenses and deductions	1,499,791,742	630,318,723

(19,1) - Total Expenses and Deductions Part C1:19-1	1,499,791,742
(19,2) - Salaries and wages Part C1:19-2	630,318,723
(19,3) - Benefits	359,878,696
(19,4) - Operation and Maintenance of Plant as a natural expense	101,508,411
(19,5) - Depreciation	83,875,858
(19,6) - Interest	36,245,151
(19,7) - Other Natural Expenses and Deductions	287,964,903

Lines 20 & 21 are optional

(20,1) 12-month Student FTE (C20a + C20b)	
20a Undergraduate Enrollment (from 12-month enrollment survey)	
20b Graduate Enrollment (from 12-month enrollment survey)	
(21,1) - Total expenses and deductions per student FTE (Ratio of C19 over C20)	

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Report whole dollars

Part D: Summary of Changes in Net Position

Line No.	Summary of Changes in Net Assets	
01	Total revenues & other additions (from B25)	1,535,898,962
02	Total expenses & deductions (from C19)	1,499,791,742
03	Increase (decrease) in net assets during year (D01-D02)	36,107,220
04	Net position beginning of year (and child institutions)	1,142,490,987
05	Adjustments to beginning net position & other gains and losses (D06-(D03+D04))	7,764,477
06	Net position end of year (from A18)	1,186,362,684

Check

1,535,898,962

1,499,791,742

the full OPEB liability or asset plus related deferrals should be included from A;18

Part E1: Scholarships and Fellowships

Line No.	Student Scholarships and Fellowships by Source	Total Amount
01	Pell grants - federal	48,505,308
02	Other federal grants (Do NOT include FDSL amounts)	3,082,277
03	Grants by state government	43,334,733
04	Grants by local government	
05	Institutional grants from restricted resources	33,491,803
06	Institutional grants from unrestricted resources (E07-(E01+...+E05))	72,496,476
07	Total revenue that funds scholarships and fellowships	200,910,597
Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	129,179,093
09	Discounts & allowances applied to sales & services of auxiliary enterprises	11,656,845
10	Total discounts and allowances (E08+E09)	140,835,938
11	Net scholarships and fellowships expenses after deducting discount & allowances (E07- E10) (<i>carried forward to C10</i>)	60,074,659

Amount of Source Applied to:

Part E-2 (Q) - Sources of Discounts and Allowances

	Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances
12	Pell grants (federal)	3,588,233
13	Other federal grants (Do NOT include FDSL amounts)	228,015
14	Grants by state government	
15	Grants by local government	
16	Endowments and gifts	2,477,592
17	Other institutional sources [E18-(E12+E13+ ... +E16)]	5,363,005
18	Total (from Part E1 line 8, 9 and 10)	11,656,845

Part H: Details of Endowment Net Assets

Line No.	Details of Endowment Assets
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Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution. Complete this section only for institutions answering yes to the general information question regarding endowment assets. Report the amounts of gross investments of endowment, term endowment, and funds functioning as endowment for the institution and any of its foundations plus other affiliated organizations. DO NOT reduce investments by liabilities for Part H. For institutions participating in the NACUBO Endowment Study, this amount should be comparable with values reported to NACUBO.

01	Value of endowment assets at the beginning of the fiscal year	1,059,489,397
02	Value of endowment assets at the end of the fiscal year	1,172,386,817
03	Change in value of endowment net assets (H02-H01)	112,897,420
03a	New gifts and additions	47,533,151
03b	Endowment net investment return	108,063,970
03c	Spending distribution for current use	-45,328,207
03d	Other (H03-(H03a+H03b+H03c))	2,628,506

Please continue to next Tab.....

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Report whole dollars

Part J - Revenue Data for Bureau of Census

Line	Revenue by Operation	Total for all funds and operations (excludes component units)	Education and general / independent operations	Auxiliary enterprises	Hospitals	Agriculture extension / experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees gross	455,271,254	455,271,254			
02	Sales and services - auxiliary enterprises - gross	85,961,384		80,877,735	5,083,649	
03	Federal grants/contracts (excludes Pell Grants)	196,383,437	196,383,437			
Revenue from the state government:						
04	State appropriations, current & capital	633,705,859	633,705,859			
05	State grants and contracts	14,991,728	14,991,728			
Revenue from local governments:						
06	Local appropriation, current & capital					
07	Local government grants/contracts	1,345,467	1,345,467			
08	Receipts from property & non-property taxes					
09	Gifts and private grants, including capital grants	48,446,389				
10	Interest earnings	32,966,689				
11	Dividend earnings					
12	Realized capital gains					

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Part K - Expenditure Data for Bureau of Census

Line	Revenue by Operation	Total for all funds and operations (excludes component units)	Education and general / independent operations	Auxiliary enterprises	Hospitals	Agriculture extension / experiment services
		(1)	(2)	(3)	(4)	(5)
01	Salaries and wages	667,071,569	629,345,782	31,009,674	6,716,113	
02	Employee benefits, total	383,995,281	358,398,938	21,320,198	4,276,145	
03	Payment to state retirement funds	71,590,303	66,363,264	4,334,236	892,803	
04	Current expenditures other including salaries	1,317,104,992	1,219,877,045	83,040,901	14,187,046	
Capital outlay:						
05	Construction	88,905,181	64,331,307	24,573,874		
06	Equipment purchases	41,616,352	41,157,555	458,797		
07	Land purchases					
08	Interest on debt outstanding, all funds & activities	2,468,193				
09	Scholarships / fellowships	200,910,597				

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Part L - Debt and Assets

Line	Category Amount	Total Amount
Debt		
01	Long-term debt outstanding at beginning of fiscal year	
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	
04	Long-term debt outstanding at end of fiscal year	
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	
Assets		
07	Total cash & security assets held at end of fiscal year in sinking or debt service funds	
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	

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Part M - Additional (Unfunded) pension Information

Line	Category Amount	Total Amount
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In the case where the system office absorbs all the pension liabilities, expenses, and deferrals for the campuses; the system office should have reported "Yes" to the screening question on the General Information page and the individual campuses should have reported "No". Part M-1 is only applicable to the system office.

M1 - Pension Information (System Admin Only)

- 01 Additional (or decreased) pension expense
- 02 Additional pension liability (or asset)
- 03 Deferred inflows of resources
- 04 Deferred outflows of resources

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Part N - Financial Health

This part is intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI).

Do NOT include net pension or net other postemployment benefits (OPEB) liabilities/assets in this section.

Line	Category Amount	Total Amount
01	Enter the sum of the institution's operating income/loss, net nonoperating revenues/expenses, and the institution's FASB component unit's change in unrestricted net assets.	26,212,511
02	Enter the sum of the institution's operating revenues, nonoperating revenues, and the institution's FASB component unit's total unrestricted revenue	1,705,184,441
03	Enter the sum of the institution's change in net position assets and the institution's FASB component unit's change in net assets (if applicable), regardless of whether the net asset is expendable or nonexpendable, restricted or unrestricted.	178,970,309
04	Enter the sum of the institution's beginning of the year total net position assets and the institution's FASB component unit's beginning of the year's total net assets	2,605,817,715
05	Enter the sum of the institution's expendable net assets and the institution's FASB component unit's expendable net assets (if applicable). Include all unrestricted and expendable restricted net assets. Exclude net assets to be invested in plant.	1,910,141,906
06	Enter the sum of the institution's plant-related debt and the institution's FASB component unit's plant related debt.	980,205,588
07	Enter the sum of the institution's total expense and the institution's FASB component unit's total expense.	1,678,971,930