

<b>Contact Information:</b>		<b>IPEDS F1B GASB FY2020-21 as Reported in 2021-22</b>
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)	<b>1. This report covers financial activities for the 12-month fiscal year</b>
07	2020	Beginning: Month and Year
06	2021	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)**

X	Unqualified
	Qualified
	Don't know OR in progress

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

**Select One (X)**

X	Business Type Activities
	Governmental Activities
	Governmental Activities with Business-Type Activities

**4 a). If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?**

**Select One (X)**

X	Auxiliary enterprises
	Student Services
	Does not participate in intercollegiate athletics
	Other (specify in caveats box below)

**New 2020** **Select All That Apply** **4 b). If your institution participates in intercollegiate athletics, indicate the category these revenues are included. (check all that apply)**

	Sales and Service of Educational Services
X	Sales and Service of Auxiliary services
	Does not have intercollegiate athletics revenue
	Other (specify in caveats box)

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

X	Yes - Report Endowment Records
	No

**Select One (X)** **6. Pension - Did your institution recognize additional (or decreased) pension expense,additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in current Fiscal Year?**

	Yes - Report Pension Records
X	No

**New 2020** **Select One (X)** **7. Postemployment Benefits Other than Pension (OPEB) - Did your institution include OPEB Liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?**

	Yes - Report OPEB Records
X	No

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**Part A: Statement of Financial Position**

Report whole dollars

<b>Line No.</b>	<b>Source of Funds</b>	<b>Current Year</b>
<b>Current Assets</b>		
01	Total current assets	694,664,299
<b>Non Current Assets</b>		
31 (02)	Depreciable capital assets, net of depreciation.	1,362,099,415
04	Other noncurrent assets (A05 - A31)	67,490,130
05	Total noncurrent assets	1,429,589,545
06	<b>Total assets (A01 + A05)</b>	2,124,253,844
19	<b>Deferred outflows of resources</b>	2,587,621
<b>Liabilities</b>		
07	Long-term debt, current portion	40,316,089
08	Other current liabilities (A09 - A07)	210,244,129
09	<b>Total current liabilities</b>	250,560,218
<b>Noncurrent Liabilities</b>		
10	Long-term debt	1,046,515,933
11	Other non-current liabilities (A12 - A10)	33,783,063
12	Total noncurrent liabilities	1,080,298,996
13	<b>Total liabilities (A09 + A12)</b>	1,330,859,214
20	<b>Deferred inflows of resources</b>	11,844,279
<b>Net Position</b>		
14	Invested in capital assets, net of related debt	250,770,334
15	Restricted expendable net assets	1,584,345
16	Restricted non-expendable net assets	
17	Unrestricted net assets (A18 - (A14 + A15 + A16))	531,783,293
18	<b>Total Net Position (A06+A19) - (A13+A20)</b>	784,137,972

<b>Part A (P) Statement of Net Position Page 2</b>		<b>Ending Balance</b>
<b>Capital Assets</b>		
21	Land and Land Improvements	131,812,848
22	Infrastructure	150,658,223
23	Buildings	1,797,008,599
32 (24)	Equipment Including Art and Library Collections	449,177,771
27	Construction In Progress	72,158,754
	Total Plant, Property & Equipment (A21+ .. A27)	2,600,816,195
28	Accumulated Depreciation	1,242,019,799
33	Intangible Assets, Net of Accumulated Amortization	3,303,019
34	Other Capital Assets	

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**Part B: Revenues and Other Additions**

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Line	Function of Expenditures	Current Year Amount
<b>Operating Revenues</b>		
01	Tuition & fees after deducting discounts & allowances	279,549,908
<b>Grants and contracts - operating</b>		
02	Federal operating grants and contracts	142,295,589
03	State operating grants and contracts	37,513,495
04	Local government / private operating grants and contracts (04a+04b)	50,371,599
04a	Local operating grants and contracts	902,037
04b	Private operating grants and contracts	49,469,562
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	57,578,912
06	Sales & services of hospitals, after deducting patient contractual allowances	4,520,441
26	Sales & services educational activities	
07	Independent operations	
08	Other sources - operating (B09-(B01+ .. +B07))	38,512,585
09	Total operating revenues	610,342,529
<b>Nonoperating Revenues</b>		
10	Federal appropriations	
11	State appropriations	467,536,650
12	Local appropriations, education district taxes & similar support	
<b>Grants Nonoperating</b>		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	83,093,180
14	State nonoperating grants	36,841,677
15	Local government nonoperating grants	
16	Gifts, including contributions from affiliated organizations	32,281,115
17	Investment income	1,421,376
18	Other nonoperating revenues (B19-(B10+ .. +B17))	28,101,718
19	Total nonoperating revenues	649,275,716
<b>Other Revenues and Additions</b>		
20	Capital appropriations	
21	Capital grants & gifts	6,592,882
22	Additions to permanent endowments	
23	Other revenues & additions (B24-(B20+...+B22))	
24	Total other revenues and additions	6,592,882
25	Total all revenues and other additions (B09+B19+B24)	1,266,211,127
27	Total operating and nonoperating revenues (B09+B19)	1,259,618,245
28	<i>12-month Student FTE (B28a +B28b)</i>	
28a	<i>Undergraduate Enrollment (from 12-month Enrollment survey)</i>	
28b	<i>Graduate Enrollment (from 12-month Enrollment survey)</i>	
29	<i>Total operating and nonoperating revenues per student FTE (ratio of B27 over B28)</i>	

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**Part C: Expenses and Other Deductions**

Line	Total amount	Salaries & wages
	1	2
<b>Operating Expenses</b>		
01	462,848,751	245,119,850
02	156,334,634	57,813,829
03	16,473,094	4,378,670
05	149,667,903	59,565,577
06	49,407,655	21,150,216
07	116,815,367	51,967,785
10	65,930,745	
11	93,357,961	30,018,074
12	20,516,028	7,383,544
13		
14	809,235	
19	1,132,161,373	477,397,545

(19,1) - Total Expenses and Deductions Part C1:19-1	1,132,161,373
(19,2) - Salaries and wages Part C1:19-2	477,397,545
(19,3) - Benefits	260,877,690
(19,4) - Operation and Maintenance of Plant as a natural expense	79,253,758
(19,5) - Depreciation	71,433,649
(19,6) - Interest	49,720,571
(19,7) - Other Natural Expenses and Deductions	193,478,160

*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)	

**Part D: Summary of Changes in Net Position**

Line No.	Summary of Changes in Net Assets	
01	Total revenues & other additions (from B25)	1,266,211,127
02	Total expenses & deductions (from C19)	1,132,161,373
03	Increase (decrease) in net assets during year (D01-D02)	134,049,754
04	Net position beginning of year (and child insitutions)	671,415,696
05	Adjustments to beginning net position & other gains and losses (D06-(D03+D04))	-21,327,478
06	<b>Net position end of year (from A18)</b>	<b>784,137,972</b>

1,266,211,127
1,132,161,373
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	36,935,436
02	Other federal grants ( Do NOT include FDSL amounts)	19,049,230
03	Grants by state government	36,091,914
04	Grants by local government	
05	Institutional grants from restricted resources	32,281,115
06	Institutional grants from unrestricted resources (E07-(E01+...+E05))	60,386,454
07	Total revenue that funds scholarships and fellowships	184,744,149
<b>Discounts and Allowances</b>		
08	Discounts and allowances applied to tuition and fees	107,384,747
09	Discounts & allowances applied to sales & services of auxiliary enterprises	11,428,657
10	Total discounts and allowances (E08+E09)	118,813,404
11	Net scholarships and fellowships expenses after deducting discount & allowances (E07- E10) ( <i>carried forward to C10</i> )	65,930,745

**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)	3,185,639
13	Other federal grants (Do NOT include FDSL amounts)	250,545
14	Grants by state government	
15	Grants by local government	
16	Endowments and gifts	2,784,209
17	Other institutional sources [E18-(E12+E13+ ... +E16)]	5,208,264
18	Total (from Part E1 line 8, 9 and 10)	11,428,657

**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	788,909,963
02	Value of endowment assets at the end of the fiscal year	1,020,052,659
03	Change in value of endowment net assets (H02-H01)	231,142,696
03a	New gifts and additions	14,012,865
03b	Endowment net investment return	243,426,670
03c	Spending distribution for current use	-37,901,808
03d	Other (H03-(H03a+H03b+H03c))	11,604,969

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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	386,934,655	386,934,655			
02	Sales and services - auxiliary enterprises - gross	73,528,010		69,007,569	4,520,441	
03	Federal grants/contracts (excludes Pell Grants)	142,295,589	142,295,589			
<b>Revenue from the state government:</b>						
04	State appropriations, current & capital	467,536,650	467,536,650			
05	State grants and contracts	37,513,495	37,513,495			
<b>Revenue from local governments:</b>						
06	Local appropriation, current & capital					
07	Local government grants/contracts	902,037	902,037			
08	Receipts from property & non-property taxes					
09	Gifts and private grants, including capital grants	38,873,997				
10	Interest earnings	1,421,376				
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	507,319,671	469,918,053	30,018,074	7,383,544	
02	Employee benefits, total	278,972,561	255,469,900	17,903,827	5,598,834	
03	Payment to state retirement funds	69,722,906	63,611,768	4,893,510	1,217,628	
04	Current expenditures including salaries	944,267,173	864,216,897	62,756,228	17,294,048	
<b>Capital outlay:</b>						
05	Construction	46,599,498	44,900,576	1,698,922		
06	Equipment purchases	12,287,064	12,238,563	42,504	5,997	
07	Land purchases	3,292,610	3,292,610			
08	Interest on debt outstanding, all funds & activities	1,065,774				
09	Scholarships / fellowships	184,744,149				

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**Part L - Debt and Assets**

Line	Category Amount	Total Amount
<b>Debt</b>		
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	
<b>Assets</b>		
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.	210,842,959
02	Enter the sum of the institution's operating revenues, nonoperating revenues, and the institution's FASB component unit's total unrestricted revenue	1,486,492,803
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.	439,975,000
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	1,718,753,768
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.	1,886,554,717
06	Enter the sum of the institution's plant-related debt and the institution's FASB component unit's plant related debt.	1,198,276,984
07	Enter the sum of the institution's total expense and the institution's FASB component unit's total expense.	1,275,649,843