

Contact Information:	IPEDS F1B GASB FY2022-23 as Reported in 2023-24	
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	2022	Beginning: Month and Year
06	2023	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
Select One (X)		3. GASB Statement No. 34. Which reporting model will be implemented by your institution ?
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)
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	
		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	841,897,283
Non Current Assets		
31 (02)	Depreciable capital assets, net of depreciation.	1,373,123,054
04	Other noncurrent assets (A05 - A31)	87,416,384
05	Total noncurrent assets	1,460,539,438
06	Total assets (A01 + A05)	2,302,436,721
19	Deferred outflows of resources	1,269,891
Liabilities		
07	Long-term debt, current portion	24,731,322
08	Other current liabilities (A09 - A07)	259,758,454
09	Total current liabilities	284,489,776
Noncurrent Liabilities		
10	Long-term debt	925,819,912
11	Other non-current liabilities (A12 - A10)	31,768,416
12	Total noncurrent liabilities	957,588,328
13	Total liabilities (A09 + A12)	1,242,078,104
20	Deferred inflows of resources	4,809,215
Net Position		
14	Invested in capital assets, net of related debt	369,908,405
15	Restricted expendable net assets	1,521,052
16	Restricted non-expendable net assets	
17	Unrestricted net assets (A18 - (A14 + A15 + A16))	685,389,836
18	Total Net Position (A06+A19) - (A13+A20)	1,056,819,293
Part A (P) Statement of Net Position Page 2		
Capital Assets		Ending Balance
21	Land and Land Improvements	138,178,939
22	Infrastructure	151,937,836
23	Buildings	1,884,962,025
32 (24)	Equipment Including Art and Library Collections	469,709,599
27	Construction In Progress	97,547,722
28	Total Plant, Property & Equipment (A21+ .. A27)	2,742,336,121
33	Accumulated Depreciation	1,370,314,074
34	Intangible Assets, Net of Accumulated Amortization	1,101,007
	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	315,339,047
Grants and contracts - operating		
02	Federal operating grants and contracts	164,216,521
03	State operating grants and contracts	21,359,930
04	Local government / private operating grants and contracts (04a+04b)	52,817,946
04a	Local operating grants and contracts	1,026,713
04b	Private operating grants and contracts	51,791,233
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	74,744,401
06	Sales & services of hospitals, after deducting patient contractual allowances	4,324,569
26	Sales & services educational activities	
07	Independent operations	
08	Other sources - operating (B09-(B01+ .. +B07))	44,440,512
09	Total operating revenues	677,242,926
Nonoperating Revenues		
10	Federal appropriations	
11	State appropriations	572,390,347
12	Local appropriations, education district taxes & similar support	
Grants Nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	40,607,741
14	State nonoperating grants	35,599,240
15	Local government nonoperating grants	
16	Gifts, including contributions from affiliated organizations	33,933,501
17	Investment income	23,385,379
18	Other nonoperating revenues (B19-(B10+ .. +B17))	11,550,149
19	Total nonoperating revenues	717,466,357
Other Revenues and Additions		
20	Capital appropriations	
21	Capital grants & gifts	4,635,557
22	Additions to permanent endowments	
23	Other revenues & additions (B24-(B20+...+B22))	
24	Total other revenues and additions	4,635,557
25	Total all revenues and other additions (B09+B19+B24)	1,399,344,840
27	Total operating and nonoperating revenues (B09+B19)	1,394,709,283
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	509,489,584	260,886,421
02 Research	192,972,258	62,786,873
03 Public service	12,310,653	4,624,817
05 Academic support	168,239,721	69,141,206
06 Student services	58,903,716	23,670,730
07 Institutional support	142,583,733	65,110,568
10 Scholarships and fellowships expenses, net of discounts and allowances (Part E:E11)	59,638,575	
11 Auxiliary enterprises	102,597,523	31,450,078
12 Hospital services	22,313,665	8,849,372
13 Independent operations		
14 Other expenses & deductions (C19-(C01..C13))	1,123,539	
19 Total expenses and deductions	1,270,172,967	526,520,065

(19,1) - Total Expenses and Deductions Part C1:19-1

1,270,172,967

(19,2) - Salaries and wages Part C1:19-2

526,520,065

(19,3) - Benefits

286,885,124

(19,4) - Operation and Maintenance of Plant as a natural expense

99,505,823

(19,5) - Depreciation

78,118,069

(19,6) - Interest

45,648,921

(19,7) - Other Natural Expenses and Deductions

233,494,965

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

Summary of Changes in Net Assets			Check
Line No.			
01	Total revenues & other additions (from B25)	1,399,344,840	1,399,344,840
02	Total expenses & deductions (from C19)	1,270,172,967	1,270,172,967
03	Increase (decrease) in net assets during year (D01-D02)	129,171,873	
04	Net position beginning of year (and child institutions)	942,798,430	
05	Adjustments to beginning net position & other gains and losses (D06-(D03+D04))	-15,151,010	
06	Net position end of year (from A18)	1,056,819,293	

the full OP&B 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	37,409,660
02	Other federal grants (Do NOT include FDSL amounts)	3,198,678
03	Grants by state government	35,599,240
04	Grants by local government	
05	Institutional grants from restricted resources	33,933,501
06	Institutional grants from unrestricted resources (E07-(E01+...+E05))	67,314,458
07	Total revenue that funds scholarships and fellowships	177,455,537
Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	103,316,080
09	Discounts & allowances applied to sales & services of auxiliary enterprises	14,500,882
10	Total discounts and allowances (E08+E09)	117,816,962
11	Net scholarships and fellowships expenses after deducting discount & allowances (E07- E10) (carried forward to C10)	59,638,575

Amount of Source Applied to:

		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances
12	Pell grants (federal)	17,859,388	3,824,409
13	Other federal grants (Do NOT include FDSL amounts)	1,521,631	325,842
14	Grants by state government	35,599,240	
15	Grants by local government		
16	Endowments and gifts	16,199,868	3,469,039
17	Other institutional sources [E18-(E12+E13+ ... +E16)]	32,135,953	6,881,592
18	Total (from Part E1 line 8, 9 and 10)	103,316,080	14,500,882

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	907,867,833
02	Value of endowment assets at the end of the fiscal year	970,993,254
03	Change in value of endowment net assets (H02-H01)	63,125,421
03a	New gifts and additions	15,413,625
03b	Endowment net investment return	84,877,946
03c	Spending distribution for current use	-41,806,567
03d	Other (H03-(H03a+H03b+H03c))	4,640,417

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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	418,655,127	418,655,127			
02	Sales and services - auxiliary enterprises - gross	93,569,852		89,245,283	4,324,569	
03	Federal grants/contracts (excludes Pell Grants)	164,216,521	164,216,521			
Revenue from the state government:						
04	State appropriations, current & capital	572,390,347	572,390,347			
05	State grants and contracts	21,359,930	21,359,930			
Revenue from local governments:						
06	Local appropriation, current & capital					
07	Local government grants/contracts	1,026,713	1,026,713			
08	Receipts from property & non-property taxes					
09	Gifts and private grants, including capital grants	38,569,058				
10	Interest earnings	23,385,379				
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	558,495,988	518,196,538	31,450,078	8,849,372	
02	Employee benefits, total	308,454,074	282,685,875	20,190,302	5,577,897	
03	Payment to state retirement funds	89,126,689	80,922,988	6,463,453	1,740,248	
04	Current expenditures other than salaries	996,517,174	912,157,521	67,945,836	16,413,817	
Capital outlay:						
05	Construction	64,886,010	51,693,616	13,192,394		
06	Equipment purchases	26,167,612	26,041,377	126,235		
07	Land purchases					
08	Interest on debt outstanding, all funds & activities	944,431				
09	Scholarships / fellowships	177,455,537				

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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.	116,929,965
02	Enter the sum of the institution's operating revenues, nonoperating revenues, and the institution's FASB component unit's total unrestricted revenue	1,548,344,924
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.	232,851,619
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	2,161,525,273
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.	2,001,612,377
06	Enter the sum of the institution's plant-related debt and the institution's FASB component unit's plant related debt.	1,051,871,666
07	Enter the sum of the institution's total expense and the institution's FASB component unit's total expense.	1,431,414,959

End of Survey. Thank You!! Please return to IRSURVEYS@SUNY.EDU