

Finance - Public institutions

Reporting Standard

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

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- FASB (Financial Accounting Standard 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.

Finance - Public institutions

**General Information
Finance - Public Institutions**

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.

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, 2003.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2002
And ending: month/year (MMYYYY)	Month: 6	Year: 2003

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 another entity, answer this question based on the audit of that entity.)

- Yes No Don't know

3. 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. Does this institution or any of its foundations or other affiliated organizations own [endowment assets](#) ?

Yes - (report endowment assets)

No

5. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units. (These component units include affiliated entities as described in GASB statement 39. The provisions of GASB 39 are not required to be implemented until fiscal years beginning after June 15, 2003, therefore no information is required on this portion of the survey until the institution implements the revised component unit definitions set forth in this new standard. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

0 Number of component unit columns on GPFS using FASB standards

0 Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

This Finance Survey form is for an institution that is NOT part of a system

This Finance Survey form is for an institution that is part of a system

Name of the system is:

The City University of NY

This Finance Survey form is for a system (or governing board) office

Caveats:

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part A - Statement of Net Assets

Fiscal Year 2003

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	26,683,000	31,176,713
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	7,103,000	5,393,000
03	<u>Accumulated depreciation</u> (enter as a positive amount)	7,038,000	5,263,000
04	Other noncurrent assets (CV) CV =[A05-(A02-A03)]	3,265,000	3,048,140
05	Total noncurrent assets	3,330,000	3,178,140

06	Total assets (CV) CV=(A01+A05)	30,013,000	34,354,853
	Current Liabilities		
07	Long-term debt, current portion	0	0
08	Other current liabilities (CV) CV=(A09-A07)	20,457,000	12,437,802
09	Total current liabilities	20,457,000	12,437,802
	Noncurrent Liabilities		
10	Long-term debt	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	8,114,000	11,840,000
12	Total noncurrent liabilities	8,114,000	11,840,000
13	Total liabilities (CV) CV=(A09+A12)	28,571,000	24,277,802
	Net Assets		
14	Invested in capital assets, net of related debt	65,000	166,000
15	Restricted-expendable	4,147,000	3,541,042
16	Restricted-nonexpendable	36,000	36,009
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	-2,806,000	6,334,000
18	Total Net assets (CV) CV=(A06-A13)	1,442,000	10,077,051

CV= Calculated Value

CAVEATS

Since the College is audited as part of The City University of New York System, there are capital assets, debt and related activities managed by the Central Office on behalf of the College. These assets are recorded in Institution: CUNY Systems Office (190035).

Fiscal Year 2003

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, Property, and Equipment				
21	Land & land improvements	19,515,000	0	0	19,515,000
22	Infrastructure	125,000	0	0	125,000
23	Buildings	136,684,000	6,944,355	0	143,628,355
24	Equipment	34,080,962	3,701,014	2,548,695	35,233,281
25	Art and library collections	931,500	0	1,700	929,800
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	0	126,055,411	1,665,214	124,390,197
28	Accumulated depreciation	99,969,291	6,681,507	2,504,764	104,146,034

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

The capital asset balances in Part A – Statement of Net Assets (line no. 02 capital assets – depreciable (gross) and line no.03 accumulated depreciation) do not equal the capital asset balances in Part A: Plant, Property, and Equipment (lines 21-28). This is because the balances for lines 2 and 3 on the Statement of Net Assets are equal to the capital assets recorded by the College while the balances on Part A: Plant, Property, and Equipment (lines 21-28) are equal to the combined capital asset balances recorded by the College and by the Central Office on behalf of the College. The capital assets managed by the Central Office on behalf of the College are recorded in Part A – Statement of Net Assets in Institution: CUNY System Office (190035).

Fiscal Year 2003

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	30,684,000	27,521,409
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	5,407,981	5,139,738
03	State operating grants and contracts	10,096,067	9,429,162
04	Local/private operating grants and contracts	9,674,429	5,801,987
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	763,000	821,000
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	5,907,000	5,017,000
09	Total operating revenues	62,532,477	53,730,296

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part B - Revenues and Other Additions

Fiscal Year 2003

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	68,304,000	78,717,000
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	14,181,000	12,483,000
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0

16	Gifts, including contributions from affiliated organizations	0	51
17	Investment income	362,000	-125,359
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	6,000	0
19	Total nonoperating revenues	82,853,000	91,074,692

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part B - Revenues and Other Additions

Fiscal Year 2003

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	0	0
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	145,385,477	144,804,988

CV = Calculated Value

CAVEATS

Line 18 - Other nonoperating revenues include unrealized and realized gains/losses on investments.

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part C - Expenses and Other Deductions

Fiscal Year 2003

Fiscal Year 2003						
	Report in whole dollars only					
		1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	Operating Expenses					
01	Instruction	69,205,124	49,274,811	14,784,307	0	5,146,006
02	Research	5,800,539	2,419,265	962,387	0	2,418,887
03	Public service	577,000	293,955	86,818	0	196,227
05	Academic support	9,110,332	5,619,717	1,810,086	0	1,680,529
06	Student services	14,515,185	10,404,598	3,107,041	0	1,003,546
07	Institutional support	23,199,295	14,363,433	4,294,029	0	4,541,833
08	Operation & maintenance of plant	13,773,000	5,677,782	1,676,904	0	6,418,314
09	Depreciation	101,000			101,000	
10	Scholarships and fellowships expenses , excluding discounts & allowances	8,243,000			0	8,243,000
11	Auxiliary enterprises	590,000	226,166	11,074	0	352,760
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV =[C15-(C01+...+C13)]	463,000	0	0	0	463,000
15	Total operating expenses	145,577,475	88,279,727	26,732,646	101,000	30,464,102
	Prior year amount	141,458,859	88,909,693	24,714,579	0	27,834,587

Part C - Expenses and Other Deductions

Fiscal Year 2003

Report in whole dollars only						
		1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	Nonoperating Expenses and Deductions					
16	Interest	0				0
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	1,313,000	0	0	0	1,313,000
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,313,000	0	0	0	1,313,000
19	Total expenses & deductions	146,890,475	88,279,727	26,732,646	101,000	31,777,102
	Prior year amount	141,589,859	88,909,693	24,714,579	0	27,965,587

CV = Calculated Value

CAVEATS

Part D - Summary of Changes In Net Assets

Fiscal Year 2003

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	145,385,477	144,804,988
02	Total expenses & deductions (from C19)	146,890,475	141,589,859
03	Increase in net assets during year (CV) CV=(D01-D02)	-1,504,998	3,215,129
04	Net assets beginning of year	10,077,051	6,861,922
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	-7,130,053	0
06	Net assets end of year (from A18)	1,442,000	10,077,051

CV = Calculated Value

CAVEATS

Adjustments to the beginning net asset balance (line 05) are due to reclassifications between activity recorded for the college and the CUNY Systems Office (190035).

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part E - Scholarships and Fellowships

Part E - Scholarships and Fellowships Fiscal Year 2003

Report in whole dollars only

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	14,181,000	12,483,000
02	Other federal grants	527,000	722,000
03	Grants by state government	10,688,000	9,843,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	64,000	65,075

06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	1,165,000	1,080,000
07	Total gross scholarships and fellowships	26,625,000	24,193,075
08	Discounts and Allowances Discounts & allowances applied to tuition & fees	18,382,000	16,689,591
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	18,382,000	16,689,591
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	8,243,000	7,503,484

CV = Calculated Value

CAVEATS

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part H - Details of Endowment Assets

Fiscal Year 2003

(Optional for current reporting cycle)

Report in whole dollars only

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
		(2)	
01	Value of endowment assets at the beginning of the fiscal year	812,000	
02	Value of endowment assets at the end of the fiscal year	824,000	

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2003**

Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	49,066,000	49,066,000			
02	Sales and services	763,000	0	763,000	0	0
03	Federal grants/contracts (excludes Pell Grants)	5,407,981	5,407,981	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	68,304,000	68,304,000	0	0	0
05	State grants and contracts	10,096,067	10,096,067	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	3,811,967	3,811,967	0	0	0
08	Receipts from property and non-property taxes	0				

09	Gifts and private grants, including capital grants	5,862,462	
10	Interest earnings	444,000	
11	Dividend earnings	0	
12	Realized capital gains	0	

CAVEATS

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part K - Expenditure Data for Bureau of Census

Part K - Expenditures

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	226,166	0	226,166	0	0
02 Employee benefits, total	11,074	0	11,074	0	0
03 Payment to state retirement funds	7,818,082	7,818,082	0	0	0
04 Current expenditures other than salaries	21,758,102	21,405,342	352,760	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	3,701,014	3,701,014	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	0				

09	Scholarships/fellowships	26,625,000	26,625,000
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CAVEATS

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2003**

Debt

Category	Amount
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	

CAVEATS

FY 2002-2003 IPEDS Finance

CUNY BROOKLYN COLLEGE

Part L - Debt and Assets, page 2

Part L - Debt and Assets

Assets

Category	Amount
07 Total cash and 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	

CAVEATS