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## Finance 2011-12

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Overview****Finance Overview****Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

**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 1-877-225-2568**.

Institution: CUNY Brooklyn College (190549)

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**Finance - Public institutions**

**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: CUNY Brooklyn College (190549)

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**Finance - Public institutions****General Information****GASB-Reporting Institutions (aligned form)**

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, 2011.)

Beginning: month/year (MMYYYY)

Month: Year: 

And ending: month/year (MMYYYY)

Month: Year: **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☐ Qualified  
(Explain in  
box below)☐ Don't know  
(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**

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

☐ Auxiliary enterprises☒ Student services☐ Does not participate in intercollegiate athletics☐ Other (specify in box below)**5. Endowment Assets**

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

☒ Yes - (report endowment assets)☐ No

You may use the space below to provide context for the data you've reported above.



Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part A - Statement of Net Assets**

Fiscal Year: July 1, 2010 - June 30, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	51,340,320	51,867,668
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	287,413,593	296,320,579
04	Other noncurrent assets CV=[A05-A31]	45,334,753	31,682,190
05	Total noncurrent assets	332,748,346	328,002,769
06	Total assets CV=(A01+A05)	384,088,666	379,870,437
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	5,022,047	9,562,147
08	Other <u>current liabilities</u> CV=(A09-A07)	36,314,369	41,498,619
09	Total current liabilities	41,336,416	51,060,766
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	278,056,886	240,348,406
11	Other noncurrent liabilities CV=(A12-A10)	44,008,838	40,652,273
12	Total noncurrent liabilities	322,065,724	281,000,679
13	Total liabilities CV=(A09+A12)	363,402,140	332,061,445
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	37,837,784	64,615,886
15	<u>Restricted-expendable</u>	16,255,620	11,158,612
16	<u>Restricted-nonexpendable</u>	36,009	36,009
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	-33,442,887	-28,001,515
18	Total net assets CV=(A06-A13)	20,686,526	47,808,992

You may use the space below to provide context for the data you've reported above.

Institution: CUNY Brooklyn College (190549)

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**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	19,514,771	19,515,000
22	<u>Infrastructure</u>	42,972,834	42,972,834
23	<u>Buildings</u>	377,084,107	371,720,872
32	Equipment, including art and <u>library collections</u>	41,099,222	39,665,731
27	<u>Construction in progress</u>	12,425,263	3,263,011
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	493,096,197	477,137,448
28	<u>Accumulated depreciation</u>	175,365,315	159,847,606
33	Intangible assets, net of accumulated amortization	755,084	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Institution: CUNY Brooklyn College (190549)

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**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	59,258,307	57,338,736
	Grants and contracts - operating		
02	Federal operating grants and contracts	11,232,901	15,513,074
03	State operating grants and contracts	12,074,957	12,168,134
04	Local government/private operating grants and contracts	5,801,468	4,243,554
	04a Local government operating grants and contracts	2,838,972	1,958,686
	04b Private operating grants and contracts	2,962,496	2,284,868
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	1,153,064	810,957
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales &amp; services of educational activities</u>		0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	4,844,645	2,918,103
09	Total operating revenues	94,365,342	92,992,558

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	94,038,414	89,072,341
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	215,191	835,638
	Grants-nonoperating		
13	Federal nonoperating grants	32,855,733	27,833,232
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	9,596,501	80,305
17	<u>Investment income</u>	117,129	174,230
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	22,096,075	2,535,079
19	Total nonoperating revenues	158,919,043	120,530,825
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	253,284,385	213,523,383
28	<b>12-month Student FTE from E12</b> <b>CV=[B28a+B28b]</b>	13,606	
	28a Undergraduates	11,090	
	28b Graduates	2,516	
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	18,616	

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part B - Revenues and Other Additions****Fiscal Year: July 1, 2010 - June 30, 2011**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	39,593,310	17,662,541
21	<u>Capital grants &amp; gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	39,593,310	17,662,541
25	Total all revenues and other additions CV=[B09+B19+B24]	292,877,695	231,185,924

You may use the space below to provide context for the data you've reported above.



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**Part C - Expenses and Other Deductions****Fiscal Year: July 1, 2010 - June 30, 2011**

	1	2	3	4	5	6	7	8	
Line No.	Description	Total amount	<u>Salaries &amp; wages</u>	<u>Employee fringe benefits</u>	<u>Operation and maintenance of plant</u>	<u>Depreciation</u>	Interest	All other	PY Total Amount
<b>Expenses and Deductions</b>									
01	<u>Instruction</u>	113,753,561	69,856,207	30,804,220	4,577,982	2,720,524	1,944,854	3,849,774	109,083,576
02	<u>Research</u>	10,311,494	3,003,815	576,111	1,322,667	786,012	561,906	4,060,983	9,753,738
03	<u>Public service</u>	962,956	284,996	71,579	239,209	142,153	101,623	123,396	1,463,691
05	<u>Academic support</u>	21,872,661	5,875,178	2,576,022	6,098,504	3,624,114	2,590,815	1,108,028	22,505,488
06	<u>Student services</u>	32,546,270	14,257,352	5,588,729	3,266,338	1,945,345	1,387,631	6,100,875	32,364,951
07	<u>Institutional support</u>	50,473,999	16,787,615	7,897,167	11,203,325	6,657,719	4,759,485	3,168,688	50,792,917
08	<u>Operation &amp; maintenance of plant</u> (see instructions)	0	8,192,826	3,680,289	-27,233,904	0	22,592	15,338,197	0
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>	22,064,823						22,064,823	19,519,737
11	<u>Auxiliary enterprises</u>	3,306,125	854,202	159,452	525,879	312,510	223,407	1,230,675	2,795,555
12	<u>Hospital services</u>	0	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	16,017,982	0	1	0	0	0	16,017,981	2,515,498
19	Total expenses & deductions	271,309,871	119,112,191	51,353,570	0	16,188,377	11,592,313	73,063,420	250,795,151
	Prior year amount	250,795,151	120,459,262	47,722,765		17,468,072	12,858,485	52,286,567	
20	<b>12-month Student FTE from E12</b> CV=[C20a+C20b]	13,606							
	20a Undergraduates	11,090							
	20b Graduates	2,516							
21	Total expenses and deductions per student FTE CV=[C19/C20]	19,940							

You may use the space below to provide context for the data you've reported above.

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User ID: P1905491

**Part D - Summary of Changes In Net Assets**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	292,877,695	<b>231,185,924</b>
02	Total expenses & deductions <b>(from C19)</b>	271,309,871	<b>250,795,151</b>
03	Change in net assets during year <b>CV=(D01-D02)</b>	21,567,824	<b>-19,609,227</b>
04	<u>Net assets</u> beginning of year	47,808,992	<b>68,704,539</b>
05	<u>Adjustments to beginning net assets</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-48,690,290	<b>-1,286,320</b>
06	Net assets end of year <b>(from A18)</b>	20,686,526	<b>47,808,992</b>

You may use the space below to provide context for the data you've reported above.

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User ID: P1905491

**Part E - Scholarships and Fellowships****Fiscal Year: July 1, 2010 - June 30, 2011**

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	32,855,733	27,833,232
02	<u>Other federal grants</u>	2,138,976	2,209,584
03	<u>Grants by state government</u>	12,969,442	16,951,570
04	<u>Grants by local government</u>	962,384	980,619
05	<u>Institutional grants from restricted resources</u>	3,206,692	98,936
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	5,049,334	6,770,450
07	Total gross scholarships and fellowships	57,182,561	54,844,391
<u>Discounts and Allowances</u>			
08	<u>Discounts &amp; allowances</u> applied to <u>tuition &amp; fees</u>	35,117,738	35,324,654
09	<u>Discounts &amp; allowances</u> applied to sales & services of auxiliary enterprises CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	35,117,738	35,324,654
11	Net scholarships and fellowships expenses after deducting discount & allowances <b>(from C10)</b>	22,064,823	19,519,737

You may use the space below to provide context for the data you've reported above.

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	55,757,607	50,806,506
02	Value of <u>endowment assets</u> at the end of the fiscal year	63,938,398	55,757,607

You may use the space below to provide context for the data you've reported above.



Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part J - Revenue Data for Bureau of Census****Fiscal Year: July 1, 2010 - June 30, 2011**

		Amount			
Source and type	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	94,376,045	94,376,045			
02 Sales and services	1,153,064	<input type="text" value="0"/>	1,153,064	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	11,232,901	<input type="text" value="11,232,901"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:					
04 State appropriations, current & capital	133,631,724	<input type="text" value="133,631,724"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	12,074,957	<input type="text" value="12,074,957"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:					
06 Local appropriation, current & capital	215,191	<input type="text" value="215,191"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07 Local government grants/contracts	2,838,972	<input type="text" value="2,838,972"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08 Receipts from property and non-property taxes	<input type="text" value="0"/>				
09 Gifts and private grants, including capital grants	<input type="text" value="12,558,997"/>				
10 Interest earnings	<input type="text" value="117,129"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="109,416"/>				

You may use the space below to provide context for the data you've reported above.

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part K - Expenditure Data for Bureau of Census****Fiscal Year: July 1, 2010 - June 30, 2011**

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	119,112,191	118,257,989	854,202	0	0
02 Employee benefits, total	51,353,570	51,194,118	159,452	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	34,980,615	33,749,941	1,230,674	0	0
Capital outlay:					
05 Construction	9,768,579	9,768,579	0	0	0
06 Equipment purchases	2,688,405	2,688,405	0	0	0
07 Land purchases	0	0	0	0	0
Interest on debt					
08 outstanding, all funds & activities	0				
09 Scholarships/fellowships	57,182,561	57,182,561			

You may use the space below to provide context for the data you've reported above.

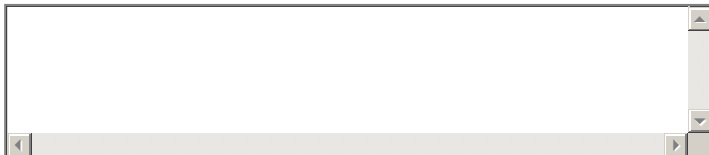
Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part L - Debt and Assets, page 1****Fiscal Year: July 1, 2010 - June 30, 2011****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,122,983
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	1,122,983
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.



Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Part L - Debt and Assets, page 2****Fiscal Year: July 1, 2010 - June 30, 2011****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

0

09 Total cash and security assets held at end of fiscal year in all other funds

0

**You may use the space below to provide context for the data you've reported above.**



Institution: CUNY Brooklyn College (190549)

User ID: P1905491

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). 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 DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2012.

Please review your data for accuracy. If you have questions about the data displayed below 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	\$59,258,307	20%	\$4,355
Government appropriations	\$94,253,605	32%	\$6,927
Government grants and contracts	\$59,002,563	20%	\$4,337
Private gifts, grants, and contracts	\$12,558,997	4%	\$923
Investment income	\$117,129	0%	\$9
Other core revenues	\$66,534,030	23%	\$4,890
Total core revenues	\$291,724,631	100%	\$21,441
Total revenues	\$292,877,695		\$21,526

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$113,753,561	42%	\$8,361
Research	\$10,311,494	4%	\$758
Public service	\$962,956	0%	\$71
Academic support	\$21,872,661	8%	\$1,608
Institutional support	\$50,473,999	19%	\$3,710
Student services	\$32,546,270	12%	\$2,392
Other core expenses	\$38,082,805	14%	\$2,799
Total core expenses	\$268,003,746	100%	\$19,697
Total expenses	\$271,309,871		\$19,940

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	13,606

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 contact hours). All doctor's degree students are reported as graduate students.

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**Edit Report**

## Finance

Institution: CUNY Brooklyn College (190549)

Source	Description	Severity	Resolved	Options
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**Screen: Assets**

Upload File	This number should be greater than zero. Please explain. (Error #5148)	Explanation	Yes	Back to survey data
Reason:	Other than the operation result, the unrestricted net assets in deficit is primarily attributable to recording: 1) the liabilities of accrued compensated vacation leaves and accumulated sick leaves in accordance with GASB Statement No. 16, Accounting for Compensated Absences, and 2) the liabilities for postemployment benefits to employees in accordance with GASB Statement No. 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.			

**Screen: Part 3**

Perform Edits	This number should not be zero or blank. Please verify. (Error #5231)	Confirmation	Yes	Back to survey data
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Related Screens: [Part 3](#)

**Screen: Net Assets**

Perform Edits	The amount of adjustments to beginning net assets is not within the expected range. Please explain. (Error #5184)	Explanation	Yes	Back to survey data
Reason:	Adjustments to beginning net assets. The capital assets and related debts managed by the CUNY Central Office on behalf of the colleges were previously recorded in the CUNY System Office (190035). During fiscal year 2011, additional capital assets and related debts managed by the CUNY Central Office were allocated to colleges based on the projects performed at each college with the bond proceeds utilized accordingly. Furthermore, the revenues and expenses associated with the capital assets and related debts were also allocated to each college. The allocations derive the difference which is reported as an adjustment to beginning net assets. Additionally, the OPEB (Other Postretirement Employee Benefits) liabilities and expenses related to Research Foundation employees were recorded in the CUNY System Office (190035) in prior year. In fiscal year 2011, those OPEB liabilities and expenses for those employees were also allocated to each CUNY college. The differences from such allocation were also reported as an adjustment to beginning net assets.			

Related Screens: [Net Assets](#)

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