

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022

User ID: P1905492

## Finance 2021-22

Institution: CUNY Brooklyn College (190549)

User ID: P1905492

### Overview

#### Overview

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

#### Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

#### Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

#### 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 (877) 225-2568**.

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## Finance - Public Institutions' Reporting Standard

### 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 Using GASB Standards

## General Information: GASB-Reporting Institutions (aligned form)

## Reporting Reminder:

- 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

## 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 OR in progress (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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☒ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☐ Does not have intercollegiate athletics revenue
- ☐ Other (specify in box below)

## 5. Endowment Assets

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

- ☐ No
- ☒ Yes - (report endowment assets)

## 6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒  Yes

**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?

- ☐ No  
☒ Yes

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## Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 2021

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	53,858,346	52,129,622
31	Depreciable <u>capital assets</u> , net of depreciation	233,201,448	244,920,743
04	Other noncurrent assets CV=[A05-A31]	204,926,782	196,634,084
05	Total <u>noncurrent assets</u>	438,128,230	441,554,827
06	<b>Total assets</b> CV=(A01+A05)	491,986,576	493,684,449
19	<b>Deferred outflows of resources</b>	39,353,782	41,512,116
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	9,818,479	10,281,325
08	Other current liabilities CV=(A09-A07)	42,299,083	41,682,276
09	Total <u>current liabilities</u>	52,117,562	51,963,601
10	<u>Long-term debt</u>	319,414,200	333,214,234
11	Other noncurrent liabilities CV=(A12-A10)	203,360,453	249,915,185
12	Total <u>noncurrent liabilities</u>	522,774,653	583,129,419
13	<b>Total liabilities</b> CV=(A09+A12)	574,892,215	635,093,020
20	<b>Deferred inflows of resources</b>	81,558,167	42,345,791
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	108,005,208	95,015,479
15	<u>Restricted-expendable</u>	7,446,670	10,521,707
16	<u>Restricted-nonexpendable</u>	36,352	36,352
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -240,598,254	-247,815,784
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -125,110,024	-142,242,246


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## Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	24,179,895	24,179,895
22	<u>Infrastructure</u>	62,521,914	62,521,912
23	<u>Buildings</u>	474,601,879	468,192,285
32	Equipment, including art and <u>library collections</u>	37,695,732	34,564,036
27	<u>Construction in progress</u>	176,255,683	168,802,723
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>775,255,103</b>	<b>758,260,851</b>
28	<u>Accumulated depreciation</u>	345,328,161	324,067,575
33	Intangible assets, net of accumulated amortization	820,559	820,559
34	Other capital assets	0	0


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## Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	329,714,402	325,598,931
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	312,582,179	320,538,333
03	Change in net position during year <b>CV</b> =(D01-D02)	17,132,223	5,060,598
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	-142,242,246	-147,302,844
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV</b> =[D06-(D03+D04)]	-1	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	-125,110,024	-142,242,246

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## Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2021

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	43,899,293	44,121,841
02	Other federal grants (Do NOT include FDSL amounts)	11,770,206	8,381,789
03	Grants by state government	24,589,790	26,512,497
04	Grants by local government	4,241,933	5,424,298
05	Institutional grants from restricted resources	2,811,930	1,686,676
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	16,697,519	17,763,210
07	Total revenue that funds scholarships and fellowships	104,010,671	103,890,311
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	73,254,317	72,825,313
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	73,254,317	72,825,313
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	30,756,354	31,064,998

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## Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="28,292,302"/>	26,394,944	<input type="text" value="0"/>	0	28,292,302	26,394,944
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="912,040"/>	412,426	<input type="text" value="0"/>	0	912,040	412,426
14	Grants by state government	<input type="text" value="24,493,755"/>	25,155,802	<input type="text" value="0"/>	0	24,493,755	25,155,802
15	Grants by local government	<input type="text" value="3,065,249"/>	3,913,600	<input type="text" value="0"/>	0	3,065,249	3,913,600
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="60,145"/>	28,969	<input type="text" value="0"/>	0	60,145	28,969
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	16,430,826	16,919,572	0	0	16,430,826	16,919,572
18	Total (from Part E1 line 8, 9 and 10)	73,254,317	72,825,313	0	0	73,254,317	72,825,313

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## Part B - Revenues by Source (1)

Most recent fiscal year ending before October 2021				
Line No.	Source of Funds		Current year amount	Prior year amount
Operating Revenues				
01	Tuition and fees, after deducting discounts & allowances		64,954,842	61,554,158
Grants and contracts - operating				
02	Federal operating grants and contracts		6,096,223	5,969,985
03	State operating grants and contracts		1,421,220	27,941,388
04	Local government/private operating grants and contracts		4,676,023	11,044,735
	04a	Local government operating grants and contracts	2,794,384	7,100,269
	04b	Private operating grants and contracts	1,881,639	3,944,466
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances		695	43,112
06	Sales and services of hospitals, after deducting patient contractual allowances		0	0
26	Sales and services of educational activities		0	0
07	Independent operations		0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]		753,393	1,190,736
09	Total operating revenues		77,902,396	107,744,114

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## Part B - Revenues by Source (2)


Most recent fiscal year ending before October 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	94,375,687	105,719,616
12	Local appropriations, education district taxes, and similar support	1,682,978	2,784,230
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	65,971,668	53,755,220
14	State nonoperating grants	24,560,116	0
15	Local government nonoperating grants	2,682,077	0
16	Gifts, including contributions from affiliated organizations	2,891,372	409,341
17	Investment income	81,007	245,543
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	29,910,127	32,320,044
19	Total nonoperating revenues	222,155,032	195,233,994
27	Total operating and nonoperating revenues CV=[B19+B09]	300,057,428	302,978,108
28	12-month Student FTE from E12	15,380	14,911
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,510	20,319

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## Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	29,656,974	22,620,823
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	29,656,974	22,620,823
25	Total all revenues and other additions	329,714,402	325,598,931

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## Part C-1 - Expenses by Functional Classification


Most recent fiscal year ending before October 2021					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	165,436,541	161,305,059	96,810,437	95,611,191
02	Research	11,112,181	12,326,685	3,513,345	4,388,222
03	Public service	2,185,513	1,835,115	952,360	878,103
05	Academic support	26,363,516	25,052,443	8,708,254	9,392,272
06	Student services	26,918,584	27,602,578	14,819,604	15,706,566
07	Institutional support	34,842,861	35,352,388	21,609,736	22,754,949
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	30,756,354	31,064,998		
11	Auxiliary enterprises	2,026,477	1,759,379	279,702	281,970
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	12,940,152	24,239,688	0	0
19	Total expenses and deductions	312,582,179	320,538,333	146,693,438	149,013,273

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## Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	146,693,438	149,013,273
19-3	Benefits	62,817,900	73,474,201
19-4	Operation and Maintenance of Plant (as a natural expense)	36,660,415	29,016,569
19-5	Depreciation	21,260,586	18,286,207
19-6	Interest	12,283,657	13,621,439
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	32,866,183	37,126,644
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	312,582,179	320,538,333
20-1	12-month Student FTE (from E12 survey)	15,380	14,911
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>20,324</b>	21,497


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Part M-1 - Pension Information

Most recent fiscal year ending before October 2021				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="-2,419,363"/>	8,719,399
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="6,352,248"/>	59,423,082
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="53,731,587"/>	15,358,787
04	Deferred outflows related to pension		<input type="text" value="4,401,894"/>	4,238,475


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## Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Most recent fiscal year ending before October 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	14,872,992	15,464,778
06	Net OPEB liability	<input checked="" type="checkbox"/> 187,071,817	180,408,803
07	Deferred inflows related to OPEB	27,826,580	26,987,004
08	Deferred outflows related to OPEB	25,657,684	29,976,092

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## Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2021				
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.				
Line No.	Value of Endowment Net Assets		Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year		99,951,116	98,046,476
02	Value of endowment net assets at the end of the fiscal year		123,280,842	99,951,116
03	Change in value of endowment net assets CV=[H02-H01]		23,329,726	1,904,640
03a	New gifts and additions		2,168,838	260,625
03b	Endowment net investment return		22,746,187	1,988,685
03c	Spending distribution for current use		0	-3,050
03d	Other CV=[H03-(H03a+H03b+H03c)]		-1,585,299	-341,620


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## Part N - Financial Health

Most recent fiscal year ending before October 2021			
Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-10,369,917	-16,409,283
02	Operating revenues + nonoperating revenues	309,612,709	312,675,621
03	Change in net position	<input checked="" type="checkbox"/> 43,786,204	4,761,197
04	Net position	-38,808,390	-43,569,587
05	Expendable net assets	-143,271,600	-171,805,426
06	Plant-related debt	0	0
07	Total expenses	325,780,149	334,332,991


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## Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2021						
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	138,209,159	138,209,159			
02	Sales and services	695	<input type="text" value="0"/>	695	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	6,096,223	<input type="text" value="6,096,223"/>	<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	124,032,661	<input type="text" value="124,032,661"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	25,981,336	<input type="text" value="25,981,336"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	1,682,978	<input type="text" value="1,682,978"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	5,476,461	<input type="text" value="5,476,461"/>	<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, NOT including capital grants	<input type="text" value="4,773,011"/>				
10	Interest earnings	<input type="text" value="81,007"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="79,226"/>				


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## Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2021						
Category		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)
02	Employee benefits, total	62,817,900	62,817,900	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures <b>including</b> salaries	211,621,167	211,621,167	0	0	0
Capital outlays						
05	Construction	12,809,549	12,809,549	0	0	0
06	Equipment purchases	3,131,696	3,131,696	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: CUNY Brooklyn College (190549)

User ID: P1905492

## Part L - Debt and Assets for Census Bureau, page 1

Most recent fiscal year ending before October 2021			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		<input type="text" value="0"/>
02	Long-term debt issued during fiscal year		<input type="text" value="0"/>
03	Long-term debt retired during fiscal year		<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year		<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year		<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year		<input type="text" value="0"/>


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: CUNY Brooklyn College (190549)

User ID: P1905492

Part L - Debt and Assets for Census Bureau, page 2

Most recent fiscal year ending before October 2021			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds		<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds		<input type="text" value="0"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: CUNY Brooklyn College (190549)

User ID: P1905492

## Prepared by

## Prepared by

## Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text"/>					
Email: <input type="text"/>					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>					
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data	
Your office	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	

Institution: CUNY Brooklyn College (190549)

User ID: P1905492

## 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 [Data Center](#) and sent to your institution's CEO in November 2021.

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	\$64,954,842	20%	\$4,223
State appropriations	\$94,375,687	29%	\$6,136
Local appropriations	\$1,682,978	1%	\$109
Government grants and contracts	\$103,525,688	31%	\$6,731
Private gifts, grants, and contracts	\$4,773,011	1%	\$310
Investment income	\$81,007	0%	\$5
Other core revenues	\$60,320,494	18%	\$3,922
Total core revenues	\$329,713,707	100%	\$21,438
Total revenues	\$329,714,402	N/A	\$21,438
Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.			

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$165,436,541	53%	\$10,757
Research	\$11,112,181	4%	\$723
Public service	\$2,185,513	1%	\$142
Academic support	\$26,363,516	8%	\$1,714
Institutional support	\$34,842,861	11%	\$2,265
Student services	\$26,918,584	9%	\$1,750
Other core expenses	\$43,696,506	14%	\$2,841
Total core expenses	\$310,555,702	100%	\$20,192
Total expenses	\$312,582,179	N/A	\$20,324
Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.			

Calculated value	
	Calculated value
FTE enrollment	15,380
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 clock hours). All doctor's degree students are reported as graduate students.	



Institution: CUNY Brooklyn College (190549 )

User ID: P1905492

## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Other than the operation result, the unrestricted net assets in deficit is primarily attributable to recording: 1) the liabilities for other postemployment benefits (OPEB) to employees in accordance with GASB Statement No. 75 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, and 2) the liabilities for Pension in accordance GASB 68 Pension.			
Upload File	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	See explanation in Part A Line 14 and 17.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 206,213 and 618,639 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in SEOG and new HEERF Aid			
Upload File	The amount reported is outside the expected range of between 14,485 and 43,453 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Grants and Scholarships			
Screen: Revenues Part 3				
Upload File	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 5,667,610 and 11,771,188 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is mainly due to higher return in plan assets.			
Upload File	The amount reported is outside the expected range of between 38,625,004 and 80,221,160 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is mainly due to the increase in plan assets.			
Upload File	The amount reported is outside the expected range of between 9,983,212 and 20,734,362 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is primarily attributable to differences between projected and actual earnings on plan investments as well as changes in assumptions.			
Screen: OPEB Information				
Upload File	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	Data is correct - The amount for Net OPEB Liability is greater than the amount of Net Pension Liability because OPEB doesn't have any asset invested to meet future OPEB obligation. Expense/Liabilities are paid as you go			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 2,380,599 and 7,141,795 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is due to allocation of debt.			