IPEDS **2022-23 Data Collection System**

Finance 2022-23

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.

Changes in reporting
The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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**.

Institution: CUNY Brooklyn College (190549)   User ID: P1905492

Finance - Public Institutions' Reporting Standard

Reporting Standard   2/27

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)   User ID: P1905492

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, 2022.)

Beginning: month/year (MMYYYY)	Month:	7	Year:	2021
And ending: month/year (MMYYYY)	Month:	6	Year:	2022

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

Does your institution participate in intercollegiate athletics?

- ◯ No
- ⦿ Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☐ Auxiliary enterprises
- ☑ Student services
- ☐ Other (specify in box below)

[ ]

b) Does your institution have intercollegiate athletics revenue?

- ◯ No
- ⦿ Yes - select category(s) where these revenues are included [check all that apply]
  - ☐ Sales and services of educational activities
  - ☑ Sales and services of auxiliary enterprises
  - ☐ Other (specify in box below)

[ ]

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own <u>endowment assets</u>?

- ◯ 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

🌐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 A - Statement of Net Position Page 1

Line no.		Current year amount	Prior year amount
	Most recent fiscal year ending before October 2022		
	If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions		
	Assets		
01	Total current assets	87,222,016	53,858,346
31	Depreciable capital assets, net of depreciation	260,813,893	233,201,448
04	Other noncurrent assets **CV=[A05-A31]**	**200,510,120**	204,926,782
05	Total noncurrent assets	461,324,013	438,128,230
06	**Total assets CV=(A01+A05)**	**548,546,029**	491,986,576
19	**Deferred outflows of resources**	40,186,505	39,353,782
	Liabilities		
07	Long-term debt, current portion	5,119,152	9,818,479
08	Other current liabilities CV=(A09-A07)	**47,529,025**	42,299,083
09	Total current liabilities	52,648,177	52,117,562
10	Long-term debt	327,898,407	319,414,200
11	Other noncurrent liabilities CV=(A12-A10)	**240,864,787**	203,360,453
12	Total noncurrent liabilities	568,763,194	522,774,653
13	**Total liabilities CV=(A09+A12)**	**621,411,371**	574,892,215
20	**Deferred inflows of resources**	80,784,244	81,558,167
	Net Position		
14	Invested in capital assets, net of related debt	88,160,156	108,005,208
15	Restricted-expendable	12,448,288	7,446,670
16	Restricted-nonexpendable	36,352	36,352
17	Unrestricted CV=[A18-(A14+A15+A16)]	☑ -214,107,877	-240,598,254
18	**Net position CV=[(A06+A19)-(A13+A20)]**	☑ **-113,463,081**	-125,110,024

⊕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 A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2022			
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	24,179,895	24,179,895
22	Infrastructure	62,521,914	62,521,914
23	Buildings	485,676,609	474,601,879
32	Equipment, including art and library collections	34,693,597	37,695,732
27	Construction in progress	171,074,921	176,255,683
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**778,146,936**	775,255,103
28	Accumulated depreciation	361,977,697	345,328,161
33	Intangible assets, net of accumulated amortization	37,009,946	820,559
34	Other capital assets	0	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 D - Summary of Changes In Net Position

Line No.	Description	Most recent fiscal year ending before October 2022		
		If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions		
		Current year amount	Prior year amount
01	Total revenues and other additions for this institution **AND all of its child institutions**	374,547,122	329,714,402
02	Total expenses and deductions for this institution **AND all of its child institutions**	362,900,180	312,582,179
03	Change in net position during year **CV**=(D01-D02)	**11,646,942**	17,132,223
04	Net position beginning of year for this institution **AND all of its child institutions**	-125,110,024	-142,242,246
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**1**	-1
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	-113,463,081	-125,110,024

⊕ 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 E-1 - Scholarships and Fellowships

	Most recent fiscal year ending before October 2022 **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)	38,878,576	43,899,293
02	Other federal grants (Do NOT include FDSL amounts) ☑	28,940,964	11,770,206
03	Grants by state government	21,970,210	24,589,790
04	Grants by local government	4,485,990	4,241,933
05	Institutional grants from restricted resources	2,149,191	2,811,930
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+…+E05)]	**12,751,593**	16,697,519
07	Total revenue that funds scholarships and fellowships	109,176,524	104,010,671
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	68,533,036	73,254,317
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV**=(E08+E09)	**68,533,036**	73,254,317
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.**	**40,643,488**	30,756,354

✦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 E-2 - Sources of Discounts and Allowances

		Most recent fiscal year ending before October 2022					
		Amount of Source Applied to:					
Line No.	Source of Discounts and Allowances	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)	26,034,130	28,292,302	0	0	26,034,130	28,292,302
13	Other federal grants (Do NOT include FDSL amounts)	☑ 4,535,987	912,040	0	0	4,535,987	912,040
14	Grants by state government	21,905,502	24,493,755	0	0	21,905,502	24,493,755
15	Grants by local government	3,964,735	3,065,249	0	0	3,964,735	3,065,249
16	Endowments and gifts	47,058	60,145	0	0	47,058	60,145
17	Other institutional sources **CV**=[E18-(E12+E13+ … +E16)]	12,045,624	16,430,826	0	0	12,045,624	16,430,826
18	Total (from Part E1 line 8, 9 and 10)	68,533,036	73,254,317	0	0	68,533,036	73,254,317

Institution: CUNY Brooklyn College (190549)   User ID: P1905492

Part B - Revenues and Other Additions, Page 1

		Most recent fiscal year ending before October 2022	
Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	50,673,882	64,954,842
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,270,478	6,096,223
03	State operating grants and contracts	1,403,347	1,421,220
04	Local government/private operating grants and contracts	**4,640,576**	4,676,023
	04a	Local government operating grants and contracts	3,054,329	2,794,384
	04b	Private operating grants and contracts	1,586,247	1,881,639
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	7,381	695
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)]	**821,329**	753,393
09	Total operating revenues	63,816,993	77,902,396

Institution: CUNY Brooklyn College (190549)   User ID: P1905492

Part B - Revenues and Other Additions, Page 2

		Most recent fiscal year ending before October 2022	
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	120,304,024	94,375,687
12	Local appropriations, education district taxes, and similar support	2,230,166	1,682,978
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	95,368,829	65,971,668
14	State nonoperating grants	21,953,410	24,560,116
15	Local government nonoperating grants	3,137,669	2,682,077
16	Gifts, including contributions from affiliated organizations	2,221,833	2,891,372
17	Investment income	91,941	81,007
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	16,628,311	29,910,127
19	Total nonoperating revenues	261,936,183	222,155,032
27	Total operating and nonoperating revenues **CV**=[B19+B09]	325,753,176	300,057,428
28	12-month Student FTE from E12	13,170	15,380
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	24,734	19,510

Institution: CUNY Brooklyn College (190549)   User ID: P1905492

Part B - Revenues and Other Additions, Page 3

	Most recent fiscal year ending before October 2022		
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	48,793,946	29,656,974
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	☑ 0	0
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	48,793,946	29,656,974
25	Total all revenues and other additions	374,547,122	329,714,402

✱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 C-1 - Expenses and Other Deductions by Functional Classification

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
		Most recent fiscal year ending before October 2022			
		Report Total Operating AND Nonoperating Expenses in this section			
01	Instruction	176,823,118	165,436,541	100,448,446	96,810,437
02	Research	12,280,129	11,112,181	3,662,486	3,513,345
03	Public service	1,971,477	2,185,513	857,715	952,360
05	Academic support	30,251,101	26,363,516	8,888,997	8,708,254
06	Student services	29,082,166	26,918,584	15,711,055	14,819,604
07	Institutional support	38,874,171	34,842,861	23,563,890	21,609,736
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	40,643,488	30,756,354		
11	Auxiliary enterprises	2,487,137	2,026,477	301,243	279,702
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	30,487,393	12,940,152	0	0
19	**Total expenses and deductions**	362,900,180	312,582,179	153,433,832	146,693,438

Institution: CUNY Brooklyn College (190549)   User ID: P1905492

Part C-2 - Expenses and Other Deductions by Natural Classification

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
	Most recent fiscal year ending before October 2022		
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	153,433,832	146,693,438
19-3	Benefits	63,958,517	62,817,900
19-4	Operation and Maintenance of Plant (as a natural expense)	49,312,558	36,660,415
19-5	Depreciation	22,851,631	21,260,586
19-6	Interest	13,999,453	12,283,657
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	59,344,189	32,866,183
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	362,900,180	312,582,179
20-1	12-month Student FTE (from E12 survey)	13,170	15,380
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**27,555**	20,324

🌐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 M-1 - Pension Information

		Most recent fiscal year ending before October 2022		
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	☑	5,553,497	-2,419,363
02	Net Pension liability	☑	54,476,496	6,352,248
03	Deferred inflows related to pension	☑	7,065,717	53,731,587
04	Deferred outflows related to pension	☑	11,526,925	4,401,894

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

		Most recent fiscal year ending before October 2022		
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	☑	8,459,502	14,872,992
06	Net OPEB liability	☑	142,266,398	187,071,817
07	Deferred inflows related to OPEB	☑	73,718,527	27,826,580
08	Deferred outflows related to OPEB		21,305,680	25,657,684

🌐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 H - Details of Endowment Net Assets

		Most recent fiscal year ending before October 2022	
		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	123,280,842	99,951,116
02	Value of endowment net assets at the end of the fiscal year	109,400,621	123,280,842
03	Change in value of endowment net assets **CV**=[H02-H01]	-13,880,221	23,329,726
03a	New gifts and additions	1,624,362	2,168,838
03b	Endowment net investment return	-15,619,692	22,746,187
03c	Spending distribution for current use	-3,376,671	0
03d	Other **CV**=[H03-(H03a+H03b+H03c)]	3,491,780	-1,585,299

⊕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 N - Financial Health

Most recent fiscal year ending before October 2022			
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)	-36,947,533	-10,369,917
02	Operating revenues + nonoperating revenues	334,910,604	309,612,709
03	Change in net position	☑ -2,360,206	43,786,204
04	Net position	4,977,814	-38,808,390
05	Expendable net assets	-119,349,899	-143,271,600
06	Plant-related debt	0	0
07	Total expenses	391,762,544	325,780,149

🌐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 J - Revenue Data for the Census Bureau

Source and type	Most recent fiscal year ending before October 2022				
	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	119,206,918	119,206,918			
02 Sales and services	**7,381**	0	7,381	0	0
03 Federal grants/contracts (excludes Pell Grants)	6,270,478	6,270,478	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	169,097,970	169,097,970	0	0	0
05 State grants and contracts	23,356,757	23,356,757	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	2,230,166	2,230,166	0	0	0
07 Local government grants/contracts	6,191,998	6,191,998	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	3,808,080				
10 Interest earnings	91,941				
11 Dividend earnings	0				
12 Realized capital gains	176,093				

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 K - Expenditure Data for the Census Bureau

		Most recent fiscal year ending before October 2022				
	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	63,958,517	63,958,517	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures **including** salaries	236,093,050	236,093,050	0	0	0
	Capital outlays					
05	Construction	9,259,527	9,259,527	0	0	0
06	Equipment purchases	4,635,703	4,635,703	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 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	0
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	0
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 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 2022		
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 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:					
○	Keyholder	○	SFA Contact	○	HR Contact
○	Finance Contact	○	Academic Library Contact	○	Other
Name:					
Email:					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
[blank] 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?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	hours	hours	hours	hours
Other offices	hours	hours	hours	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 2023.

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	$50,673,882	14%	$3,848
State appropriations	$120,304,024	32%	$9,135
Local appropriations	$2,230,166	1%	$169
Government grants and contracts	$131,188,062	35%	$9,961
Private gifts, grants, and contracts	$3,808,080	1%	$289
Investment income	$91,941	0%	$7
Other core revenues	$66,243,586	18%	$5,030
Total core revenues	$374,539,741	100%	$28,439
Total revenues	$374,547,122	N/A	$28,439

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	$176,823,118	49%	$13,426
Research	$12,280,129	3%	$932
Public service	$1,971,477	1%	$150
Academic support	$30,251,101	8%	$2,297
Institutional support	$38,874,171	11%	$2,952
Student services	$29,082,166	8%	$2,208
Other core expenses	$71,130,881	20%	$5,401
Total core expenses	$360,413,043	100%	$27,366
Total expenses	$362,900,180	N/A	$27,555

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	13,170

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 17.			
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 5,885,103 and 17,655,309 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The significant increase relates to the disbursement of additional HEERF awards, primarily under the American Rescue Plan (ARP) student portion in FY22 as compared to the HEERF-CRRSAA which was primarily disbursed by the college in FY21.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 456,020 and 1,368,060 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	in FY22 the college enabled and collected consent from students to allow HEERF Student Emergency Grants to be applied to student balances, as such, increasing the amount of awards that had to be considered in the Scholarship Discount.			
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 -3,266,140 and -1,572,585 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is mainly due to the net investment income/loss on plan assets and interest cost.			
Upload File	The amount reported is outside the expected range of between 4,128,962 and 8,575,534 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is mainly due to the net investment income/loss on plan assets and interest cost on total pension liability.			
Upload File	The amount reported is outside the expected range of between 34,925,532 and 72,537,642 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is primarily attributable to differences between projected and actual earnings on plan investments as well as changes in assumptions.			
Upload File	The amount reported is outside the expected range of between 2,861,232 and 5,942,556 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is primarily due to changes and differences between employer contributions and the University's proportionate share of contributions as well as the impact of differences in projected as compared to actual earnings on plan investments.			
Screen: OPEB Information				
Upload File	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	

Reason	Data is correct - The amount for OPEB expense is greater than the amount of pension expense because OPEB doesn't have any asset invested to meet future OPEB obligation. Expense/Liabilities are paid as you go			
Upload File	The amount reported is outside the expected range of between 9,667,445 and 20,078,539 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 net investment income/loss on plan assets.			
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.			
Upload File	The amount reported is outside the expected range of between 18,087,277 and 37,565,883 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: Financial Health				
Upload File	The amount reported is outside the expected range of between 21,893,102 and 65,679,306 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is mainly due to unrealized investment loss.			