

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025
User ID: P1905492

Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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

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)

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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
- i** 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 AssetsDoes 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
- i** 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 2023			
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
Assets			
01	Total <u>current assets</u>	58,891,541	87,222,016
31	Depreciable <u>capital assets</u> , net of depreciation	255,323,380	260,813,893
04	Other noncurrent assets CV=[A05-A31]	197,630,536	200,510,120
05	Total <u>noncurrent assets</u>	452,953,916	461,324,013
06	Total assets CV=(A01+A05)	511,845,457	548,546,029
19	<u>Deferred outflows of resources</u>	35,723,835	40,186,505
Liabilities			
07	<u>Long-term debt, current portion</u>	5,743,701	5,119,152
08	Other current liabilities CV=(A09-A07)	28,650,931	47,529,025
09	Total <u>current liabilities</u>	34,394,632	52,648,177
10	<u>Long-term debt</u>	293,894,920	327,898,407
11	Other noncurrent liabilities CV=(A12-A10)	239,801,635	240,864,787
12	Total <u>noncurrent liabilities</u>	533,696,555	568,763,194
13	Total liabilities CV=(A09+A12)	568,091,187	621,411,371
20	<u>Deferred inflows of resources</u>	77,561,592	80,784,244
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	116,010,350	88,160,156
15	<u>Restricted-expendable</u>	11,812,138	12,448,288
16	<u>Restricted-nonexpendable</u>	36,352	36,352
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -225,942,327	-214,107,877
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -98,083,487	-113,463,081

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	24,400,765	24,179,895
22	<u>Infrastructure</u>	62,559,268	62,521,914
23	<u>Buildings</u>	500,318,137	485,676,609
32	Equipment, including art and <u>library collections</u>	34,817,503	34,693,597
27	<u>Construction in progress</u>	167,691,238	171,074,921
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	789,786,911	778,146,936
28	<u>Accumulated depreciation</u>	380,553,859	361,977,697
33	Intangible assets, net of accumulated amortization	35,071,936	37,009,946
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 2023			
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 AND all of its child institutions	320,826,591	374,547,122
02	Total expenses and deductions for this institution AND all of its child institutions	305,446,997	362,900,180
03	Change in net position during year CV=(D01-D02)	15,379,594	11,646,942
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-113,463,081	-125,110,024
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	1
06	Net position end of year for this institution AND all of its child institutions (from A18)	-98,083,487	-113,463,081

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2023			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	<input type="text" value="37,780,567"/>	38,878,576
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="1,450,516"/>	28,940,964
03	<u>Grants by state government</u>	<input type="text" value="20,634,866"/>	21,970,210
04	<u>Grants by local government</u>	<input type="text" value="2,199,408"/>	4,485,990
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="2,592,809"/>	2,149,191
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	11,554,832	12,751,593
07	Total revenue that funds scholarships and fellowships	<input type="text" value="76,212,998"/>	109,176,524
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="60,650,228"/>	68,533,036
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	<input type="text" value="0"/>	0
10	Total discounts and allowances CV=(E08+E09)	60,650,228	68,533,036
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.	15,562,770	40,643,488

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2023							
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)	25,312,332	26,034,130	0	0	25,312,332	26,034,130
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 306,666	4,535,987	0	0	306,666	4,535,987
14	Grants by state government	19,495,278	21,905,502	0	0	19,495,278	21,905,502
15	Grants by local government	3,369,543	3,964,735	0	0	3,369,543	3,964,735
16	Endowments and gifts	60,226	47,058	0	0	60,226	47,058
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	12,106,183	12,045,624	0	0	12,106,183	12,045,624
18	Total (from Part E1 line 8, 9 and 10)	60,650,228	68,533,036	0	0	60,650,228	68,533,036

Part B - Revenues and Other Additions, Page 1


Most recent fiscal year ending before October 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	44,175,787	50,673,882
Grants and contracts - operating			
02	Federal operating grants and contracts	8,845,025	6,270,478
03	State operating grants and contracts	1,183,080	1,403,347
04	Local government/private operating grants and contracts	7,629,802	4,640,576
04a	Local government operating grants and contracts	6,095,673	3,054,329
04b	Private operating grants and contracts	1,534,129	1,586,247
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	1,333	7,381
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	886,050	821,329
09	Total operating revenues	62,721,077	63,816,993

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	97,486,546	120,304,024
12	<u>Local appropriations, education district taxes, and similar support</u>	1,555,955	2,230,166
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	57,996,237	95,368,829
14	State nonoperating grants	19,553,178	21,953,410
15	Local government nonoperating grants	634,868	3,137,669
16	<u>Gifts, including contributions from affiliated organizations</u>	2,722,964	2,221,833
17	<u>Investment income</u>	462,776	91,941
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	54,598,149	16,628,311
19	Total nonoperating revenues	235,010,673	261,936,183
27	Total operating and nonoperating revenues CV=[B19+B09]	297,731,750	325,753,176
28	<u>12-month Student FTE from E12</u>	11,757	13,170
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,324	24,734

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	23,094,841	48,793,946
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	<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)]	23,094,841	48,793,946
25	Total all revenues and other additions	320,826,591	374,547,122


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

Most recent fiscal year ending before October 2023					
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	<u>Instruction</u>	163,889,843	176,823,118	97,514,655	100,448,446
02	<u>Research</u>	13,089,073	12,280,129	3,829,522	3,662,486
03	<u>Public service</u>	1,834,414	1,971,477	843,528	857,715
05	<u>Academic support</u>	25,603,074	30,251,101	8,720,289	8,888,997
06	<u>Student services</u>	31,079,471	29,082,166	16,438,838	15,711,055
07	<u>Institutional support</u>	36,367,454	38,874,171	24,132,138	23,563,890
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	15,562,770	40,643,488		
11	<u>Auxiliary enterprises</u>	1,942,672	2,487,137	303,807	301,243
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	16,078,226	30,487,393	0	0
19	Total expenses and deductions	305,446,997	362,900,180	151,782,777	153,433,832


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

Most recent fiscal year ending before October 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	151,782,777	153,433,832
19-3	<u>Benefits</u>	64,083,189	63,958,517
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	31,417,997	49,312,558
19-5	<u>Depreciation</u>	21,114,139	22,851,631
19-6	<u>Interest</u>	14,545,724	13,999,453
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	22,503,171	59,344,189
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	305,446,997	362,900,180
20-1	<u>12-month Student FTE</u> (from E12 survey)	11,757	13,170
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,980	27,555

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 10,975,049	5,553,497
02	Net Pension liability	52,014,248	54,476,496
03	Deferred inflows related to pension	5,690,149	7,065,717
04	Deferred outflows related to pension	8,276,716	11,526,925

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

Most recent fiscal year ending before October 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="4,891,910"/>	8,459,502
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="143,464,136"/>	142,266,398
07	Deferred inflows related to OPEB	<input type="text" value="71,871,443"/>	73,718,527
08	Deferred outflows related to OPEB	<input type="text" value="18,470,652"/>	21,305,680

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2023			
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	109,400,621	123,280,842
02	Value of endowment net assets at the end of the fiscal year	52,472,409	109,400,621
03	Change in value of endowment net assets CV=[H02-H01]	-56,928,212	-13,880,221
03a	New gifts and additions	961,834	1,624,362
03b	Endowment net investment return	5,285,651	-15,619,692
03c	Spending distribution for current use	-1,308,048	-3,376,671
03d	Other CV=[H03-(H03a+H03b+H03c)]	-61,867,649	3,491,780

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Part N - Financial Health

Most recent fiscal year ending before October 2023			
Line No.	Description <i>(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.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-6,852,660	-36,947,533
02	Operating revenues + nonoperating revenues	309,660,551	334,910,604
03	Change in net position	27,834,253	-2,360,206
04	Net position	2,617,609	4,977,814
05	Expendable net assets	-131,363,695	-119,349,899
06	Plant-related debt	0	0
07	Total expenses	323,262,650	391,762,544

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2023						
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	104,826,015	104,826,015			
02	Sales and services	1,333	<input type="text" value="0"/>	1,333	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	8,845,025	<input type="text" value="8,845,025"/>	<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	120,581,387	<input type="text" value="120,581,387"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	20,736,258	<input type="text" value="20,736,258"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	1,555,955	<input type="text" value="1,555,955"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	6,730,541	<input type="text" value="6,730,541"/>	<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="4,257,093"/>				
10	Interest earnings	<input type="text" value="462,776"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="98,948"/>				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2023						
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	64,083,189	64,083,189	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	222,806,366	222,806,366	0	0	0
Capital outlays						
05	Construction	10,894,571	10,894,571	0	0	0
06	Equipment purchases	542,510	542,510	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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

Most recent fiscal year ending before October 2023		
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).

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

Most recent fiscal year ending before October 2023		
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 Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	44,175,787	14	3,757
State appropriations	97,486,546	30	8,292
Local appropriations	1,555,955	0	132
Government grants and contracts	94,308,061	29	8,021
Private gifts, grants, and contracts	4,257,093	1	362
Investment income	462,776	0	39
Other core revenues	78,579,040	24	6,684
Total core revenues	320,825,258	100	27,288
Total revenues	320,826,591	N/A	27,288

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	163,889,843	54	13,940
Research	13,089,073	4	1,113
Public service	1,834,414	1	156
Academic support	25,603,074	8	2,178
Institutional support	36,367,454	12	3,093
Student services	31,079,471	10	2,643
Other core expenses	31,640,996	10	2,691
Total core expenses	303,504,325	100	25,815
Total expenses	305,446,997	N/A	25,980

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	
FTE enrollment	11,757

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.

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: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 14,470,482 and 43,411,446 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In FY22, the University disbursed the last portion of HEERF Student Aid.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 2,267,994 and 6,803,980 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Scholarship Discount due to the completion of CUNY Comeback student re-engagement (debt forgiveness) program which occurred in FY22.			
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 3,609,774 and 7,497,220 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.			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 5,498,677 and 11,420,327 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	The decrease is mainly due to the net investment income/loss on plan assets.			