

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P1905491

Finance 2025-26

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

Overview

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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 to reporting:

- No changes for the 2025-26 data collection period.

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: P1905491

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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
- 1** 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 endowment assets?

- No
- Yes - (report details of endowment net assets)

6. Pension


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

- No
- 1** 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 2025			
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>	78,230,884	66,808,986
31	Depreciable <u>capital assets</u> , net of depreciation	357,315,282	371,905,188
04	Other noncurrent assets CV=[A05-A31]	98,061,095	87,079,518
05	Total <u>noncurrent assets</u>	455,376,377	458,984,706
06	Total assets CV=(A01+A05)	533,607,261	525,793,692
19	Deferred outflows of resources	33,437,537	29,425,799
Liabilities			
07	<u>Long-term debt, current portion</u>	5,352,290	2,353,420
08	Other current liabilities CV=(A09-A07)	48,131,406	42,092,708
09	Total <u>current liabilities</u>	53,483,696	44,446,128
10	<u>Long-term debt</u>	247,182,127	252,894,310
11	Other noncurrent liabilities CV=(A12-A10)	201,747,416	237,391,553
12	Total <u>noncurrent liabilities</u>	448,929,543	490,285,863
13	Total liabilities CV=(A09+A12)	502,413,239	534,731,991
20	Deferred inflows of resources	85,081,058	76,197,414
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	138,377,127	130,051,619
15	<u>Restricted-expendable</u>	73,062,134	47,595,485
16	<u>Restricted-nonexpendable</u>	36,352	36,352
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -231,925,112	-233,393,370
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -20,449,499	-55,709,914

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	24,400,765	24,400,765
22	<u>Infrastructure</u>	62,563,302	62,563,302
23	<u>Buildings</u>	670,696,359	659,837,296
32	Equipment, including art and <u>library collections</u>	34,383,344	34,973,220
27	<u>Construction in progress</u>	34,996,990	22,638,219
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	827,040,760	804,412,802
28	<u>Accumulated depreciation</u>	443,880,266	421,613,918
33	Intangible assets, net of accumulated amortization	30,442,149	33,034,892
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 2025			
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	364,736,261	364,964,076
02	Total expenses and deductions for this institution AND all of its child institutions	329,475,846	322,590,505
03	Change in net position during year CV=(D01-D02)	35,260,415	42,373,571
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-55,709,914	-98,083,487
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	2
06	Net position end of year for this institution AND all of its child institutions (from A18)	-20,449,499	-55,709,914

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2025			
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)	44,348,668	39,094,055
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	736,734	989,790
03	<u>Grants by state government</u>	22,528,314	21,029,641
04	<u>Grants by local government</u>	7,518,986	4,182,771
05	<u>Institutional grants from restricted resources</u>	3,041,244	3,243,877
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,700,050	11,324,433
07	Total revenue that funds scholarships and fellowships	90,873,996	79,864,567
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	63,754,781	60,698,169
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	63,754,781	60,698,169
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.	27,119,215	19,166,398

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2025							
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)	28,155,229	25,649,597	0	0	28,155,229	25,649,597
13	Other federal grants (Do NOT include FDSL amounts)	390,655	630,403	0	0	390,655	630,403
14	Grants by state government	20,422,709	19,216,633	0	0	20,422,709	19,216,633
15	Grants by local government	1,320,543	2,385,963	0	0	1,320,543	2,385,963
16	Endowments and gifts	<input checked="" type="checkbox"/> 18,486	61,344	0	0	18,486	61,344
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	13,447,159	12,754,229	0	0	13,447,159	12,754,229
18	Total (from Part E1 line 8, 9 and 10)	63,754,781	60,698,169	0	0	63,754,781	60,698,169

Part B - Revenues and Other Additions, Page 1


Most recent fiscal year ending before October 2025			
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>	40,909,446	47,310,525
Grants and contracts - operating			
02	Federal operating grants and contracts	8,168,703	7,114,363
03	State operating grants and contracts	1,257,663	1,416,493
04	Local government/private operating grants and contracts	8,724,746	7,835,666
04a	Local government operating grants and contracts	6,021,003	5,679,060
04b	Private operating grants and contracts	2,703,743	2,156,606
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	25
06	Sales and services of hospitals, 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)]	1,465,298	1,538,511
09	Total operating revenues	60,525,856	65,215,583

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2025			
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>	144,102,171	126,910,069
12	<u>Local appropriations, education district taxes, and similar support</u>	1,719,749	1,711,534
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	45,085,402	40,083,815
14	State nonoperating grants	20,249,101	19,047,399
15	Local government nonoperating grants	5,852,925	2,490,793
16	<u>Gifts, including contributions from affiliated organizations</u>	3,077,061	3,301,650
17	<u>Investment income</u>	934,017	951,121
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	43,899,320	79,322,635
19	Total nonoperating revenues	264,919,746	273,819,016
27	Total operating and nonoperating revenues CV=[B19+B09]	325,445,602	339,034,599
28	<u>12-month Student FTE from E12</u>	11,990	11,727
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	27,143	28,911

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="39,290,659"/>	25,929,477
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="39,290,659"/>	25,929,477
25	Total all revenues and other additions	<input type="text" value="364,736,261"/>	364,964,076


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

Most recent fiscal year ending before October 2025 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>	172,501,242	169,299,500	107,365,638	96,767,415
02	<u>Research</u>	13,736,465	15,475,348	4,173,452	4,278,152
03	<u>Public service</u>	2,052,259	1,814,947	1,120,618	866,553
05	<u>Academic support</u>	26,482,978	28,887,684	9,625,487	8,877,353
06	<u>Student services</u>	30,286,557	28,474,942	18,329,488	16,716,409
07	<u>Institutional support</u>	42,111,692	39,793,570	26,015,023	24,672,260
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	27,119,215	19,166,398		
11	<u>Auxiliary enterprises</u>	1,864,555	2,294,667	329,994	286,243
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)]	13,320,883	17,383,449	0	0
19	Total expenses and deductions	329,475,846	322,590,505	166,959,700	152,464,385


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

Most recent fiscal year ending before October 2025			
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)	166,959,700	152,464,385
19-3	<u>Benefits</u>	65,455,382	65,429,369
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	28,386,079	27,063,941
19-5	<u>Depreciation</u>	25,505,407	43,339,082
19-6	<u>Interest</u>	11,125,194	9,611,647
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	32,044,084	24,682,081
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	329,475,846	322,590,505
20-1	<u>12-month Student FTE</u> (from E12 survey)	11,990	11,727
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	27,479	27,508

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input type="text" value="9,540,075"/>	10,749,173
02	Net Pension liability	<input type="text" value="37,304,995"/>	46,449,513
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="20,399,035"/>	11,640,883
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="12,897,074"/>	9,415,982

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

Most recent fiscal year ending before October 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input type="text" value="3,765,936"/>	4,958,066
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="121,025,142"/>	148,841,325
07	Deferred inflows related to OPEB	<input type="text" value="64,682,023"/>	64,556,531
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="8,468,724"/>	14,321,093

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2025			
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	57,281,090	52,472,409
02	Value of endowment net assets at the end of the fiscal year	59,878,792	57,281,090
03	Change in value of endowment net assets CV=[H02-H01]	2,597,702	4,808,681
03a	New gifts and additions	2,503,196	4,087,861
03b	Endowment net investment return	2,781,873	2,263,138
03c	Spending distribution for current use	-2,687,367	-1,542,317
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	-1

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Part N - Financial Health

Most recent fiscal year ending before October 2025			
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)	<input checked="" type="checkbox"/> <input type="text" value="-4,264,230"/>	15,698,406
02	Operating revenues + nonoperating revenues	<input type="text" value="339,014,356"/>	352,008,710
03	Change in net position	<input type="text" value="45,679,426"/>	58,116,503
04	Net position	<input checked="" type="checkbox"/> <input type="text" value="88,568,367"/>	30,451,862
05	Expendable net assets	<input type="text" value="-46,200,656"/>	-88,328,888
06	Plant-related debt	<input type="text" value="0"/>	0
07	Total expenses	<input type="text" value="351,497,331"/>	344,218,647

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2025						
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	104,664,227	104,664,227			
02	Sales and services	0	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	8,168,703	<input type="text" value="8,168,703"/>	<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	183,392,830	<input type="text" value="183,392,830"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	21,506,764	<input type="text" value="21,506,764"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	1,719,749	<input type="text" value="1,719,749"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	11,873,928	<input type="text" value="11,873,928"/>	<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="5,780,804"/>				
10	Interest earnings	<input type="text" value="934,017"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="125,016"/>				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2025						
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	65,455,382	65,455,382	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	237,339,951	237,339,951	0	0	0
Capital outlays						
05	Construction	15,889,415	15,889,415	0	0	0
06	Equipment purchases	535,355	535,355	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 2025		
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"/>

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

Most recent fiscal year ending before October 2025		
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: P1905491

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"/>	Finance 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: P1905491

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](#).

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	40,909,446	11	3,412
State appropriations	144,102,171	40	12,019
Local appropriations	1,719,749	0	143
Government grants and contracts	86,634,797	24	7,226
Private gifts, grants, and contracts	5,780,804	2	482
Investment income	934,017	0	78
Other core revenues	84,655,277	23	7,060
Total core revenues	364,736,261	100	30,420
Total revenues	364,736,261	N/A	30,420

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	172,501,242	53	14,387
Research	13,736,465	4	1,146
Public service	2,052,259	1	171
Academic support	26,482,978	8	2,209
Institutional support	42,111,692	13	3,512
Student services	30,286,557	9	2,526
Other core expenses	40,440,098	12	3,373
Total core expenses	327,611,291	100	27,324
Total expenses	329,475,846	N/A	27,479

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	11,990

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
Global Edits				
Perform Edits	You reported expenses for auxiliary enterprises in Part C (line 11) but did not report corresponding revenues in Part B (line 05). Please correct your data or explain. (Error #5414)	Explanation	Yes	
Reason	The auxiliary expenses are determined by the square footage usage by total University. Although there may not be reported revenues because CUNY has a lot of separate incorporate entities these are legitimate expenses of the University based on the square footage used.			
Related Screens	Expenses Part 1			
Screen: Part A - Statement of Net Position Page 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: Part E-1 - Scholarships and Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$74,328,788) to be similar to the scholarship/fellowship revenue reported in Finance (\$90,873,996). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The grants reported to IPEDS SFA are limited to awards to undergraduate students enrolled in the fall term. The grant revenue reported to IPEDS Finance reflects revenue supporting all students.			
Screen: Part E-2 - Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 30,672 and 92,016 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	College had less recipients of a particular award in FY25.			
Screen: Part B - Revenues and Other Additions, Page 3				
Perform Edits	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: Part M-1 - Pension Information				
Upload File	The amount reported is outside the expected range of between 7,566,574 and 15,715,192 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is driven by the impact of actuarial assumptions on the calculated balances.			
Upload File	The amount reported is outside the expected range of between 6,120,389 and 12,711,575 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 impact of changes in behavior of the pension population as compared to actuarial assumptions made.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Upload File	The amount reported is outside the expected range of between 9,308,711 and 19,333,475 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decreased is mainly due to the impact of actuarial assumptions used in calculating the OPEB balances such as discount rate and changes in trends of plan participants such as years of service and age.			
Perform Edits	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 data is correct. The Net OPEB Liability amount is greater than the Net Pension Liability because OPEB does not have any assets invested to meet future obligations. Expenses and liabilities are paid as they arise.		
Screen: Part N - Financial Health			
Upload File	The amount reported is outside the expected range of between 7,849,203 and 23,547,609 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The decrease is mainly due to allocation of debt.		
Upload File	The amount reported is outside the expected range of between 15,225,931 and 45,677,793 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The increase in the beginning net position is primarily due to changes in the net position during FY24, resulting from debt allocation and state and capital appropriation.		