

IPEDS

2024-25
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 2024-25

Institution: CUNY Brooklyn College (190549)

User ID: P1905491

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 to reporting:

No changes for the 2024-25 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.

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, 2024.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 2024

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 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
- ☒  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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Institution: CUNY Brooklyn College (190549)


User ID: P1905491

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 2024


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>	66,808,986	58,891,541
31	Depreciable <u>capital assets</u> , net of depreciation	371,905,188	255,323,380
04	Other noncurrent assets CV=[A05-A31]	87,079,518	197,630,536
05	Total <u>noncurrent assets</u>	458,984,706	452,953,916
06	Total assets CV=(A01+A05)	525,793,692	511,845,457
19	Deferred outflows of resources	29,425,799	35,723,835
Liabilities			
07	<u>Long-term debt, current portion</u>	2,353,420	5,743,701
08	Other current liabilities CV=(A09-A07)	42,092,708	28,650,931
09	Total <u>current liabilities</u>	44,446,128	34,394,632
10	<u>Long-term debt</u>	252,894,310	293,894,920
11	Other noncurrent liabilities CV=(A12-A10)	237,391,553	239,801,635
12	Total <u>noncurrent liabilities</u>	490,285,863	533,696,555
13	Total liabilities CV=(A09+A12)	534,731,991	568,091,187
20	Deferred inflows of resources	76,197,414	77,561,592
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	130,051,619	116,010,350
15	<u>Restricted-expendable</u>	47,595,485	11,812,138
16	<u>Restricted-nonexpendable</u>	36,352	36,352
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -233,393,370	-225,942,327
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -55,709,914	-98,083,487

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2024			
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	62,559,268
23	<u>Buildings</u>	659,837,296	500,318,137
32	Equipment, including art and <u>library collections</u>	34,973,220	34,817,503
27	<u>Construction in progress</u>	22,638,219	167,691,238
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	804,412,802	789,786,911
28	<u>Accumulated depreciation</u>	421,613,918	380,553,859
33	Intangible assets, net of accumulated amortization	33,034,892	35,071,936
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 2024			
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	364,964,076	320,826,591
02	Total expenses and deductions for this institution AND all of its child institutions	322,590,505	305,446,997
03	Change in net position during year CV=(D01-D02)	42,373,571	15,379,594
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-98,083,487	-113,463,081
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	2	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	-55,709,914	-98,083,487

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2024			
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)	39,094,055	37,780,567
02	Other federal grants (Do NOT include FDSL amounts)	989,790	1,450,516
03	Grants by state government	21,029,641	20,634,866
04	Grants by local government	4,182,771	2,199,408
05	Institutional grants from restricted resources	3,243,877	2,592,809
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,324,433	11,554,832
07	Total revenue that funds scholarships and fellowships	79,864,567	76,212,998
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	60,698,169	60,650,228
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	60,698,169	60,650,228
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.	19,166,398	15,562,770

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2024							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="25,649,597"/>	25,312,332	<input type="text" value="0"/>	0	25,649,597	25,312,332
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="630,403"/>	306,666	<input type="text" value="0"/>	0	630,403	306,666
14	Grants by state government	<input type="text" value="19,216,633"/>	19,495,278	<input type="text" value="0"/>	0	19,216,633	19,495,278
15	Grants by local government	<input type="text" value="2,385,963"/>	3,369,543	<input type="text" value="0"/>	0	2,385,963	3,369,543
16	Endowments and gifts	<input type="text" value="61,344"/>	60,226	<input type="text" value="0"/>	0	61,344	60,226
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	12,754,229	12,106,183	0	0	12,754,229	12,106,183
18	Total (from Part E1 line 8, 9 and 10)	60,698,169	60,650,228	0	0	60,698,169	60,650,228

Institution: CUNY Brooklyn College (190549)

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Part B - Revenues and Other Additions, Page 1

Most recent fiscal year ending before October 2024			
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>	47,310,525	44,175,787
Grants and contracts - operating			
02	Federal operating grants and contracts	7,114,363	8,845,025
03	State operating grants and contracts	1,416,493	1,183,080
04	Local government/private operating grants and contracts	7,835,666	7,629,802
04a	Local government operating grants and contracts	5,679,060	6,095,673
04b	Private operating grants and contracts	2,156,606	1,534,129
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	25	1,333
06	Sales and services of <u>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)]	1,538,511	886,050
09	Total operating revenues	65,215,583	62,721,077

Institution: CUNY Brooklyn College (190549)


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Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2024			
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>	126,910,069	97,486,546
12	<u>Local appropriations, education district taxes, and similar support</u>	1,711,534	1,555,955
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	40,083,815	57,996,237
14	State nonoperating grants	19,047,399	19,553,178
15	Local government nonoperating grants	2,490,793	634,868
16	<u>Gifts, including contributions from affiliated organizations</u>	3,301,650	2,722,964
17	<u>Investment income</u>	951,121	462,776
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	79,322,635	54,598,149
19	Total nonoperating revenues	273,819,016	235,010,673
27	Total operating and nonoperating revenues CV=[B19+B09]	339,034,599	297,731,750
28	<u>12-month Student FTE from E12</u>	11,727	11,757
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,911	25,324

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	25,929,477	23,094,841
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)]	25,929,477	23,094,841
25	Total all revenues and other additions	364,964,076	320,826,591

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

Most recent fiscal year ending before October 2024					
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>	169,299,500	163,889,843	96,767,415	97,514,655
02	<u>Research</u>	15,475,348	13,089,073	4,278,152	3,829,522
03	<u>Public service</u>	1,814,947	1,834,414	866,553	843,528
05	<u>Academic support</u>	28,887,684	25,603,074	8,877,353	8,720,289
06	<u>Student services</u>	28,474,942	31,079,471	16,716,409	16,438,838
07	<u>Institutional support</u>	39,793,570	36,367,454	24,672,260	24,132,138
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	19,166,398	15,562,770		
11	<u>Auxiliary enterprises</u>	2,294,667	1,942,672	286,243	303,807
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)]	17,383,449	16,078,226	0	0
19	Total expenses and deductions	322,590,505	305,446,997	152,464,385	151,782,777


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

Most recent fiscal year ending before October 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	152,464,385	151,782,777
19-3	Benefits	65,429,369	64,083,189
19-4	Operation and Maintenance of Plant (as a natural expense).	27,063,941	31,417,997
19-5	Depreciation	<input checked="" type="checkbox"/> 43,339,082	21,114,139
19-6	Interest	9,611,647	14,545,724
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	24,682,081	22,503,171
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	322,590,505	305,446,997
20-1	12-month Student FTE (from E12 survey).	11,727	11,757
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	27,508	25,980

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		10,749,173	10,975,049
02	Net Pension liability		46,449,513	52,014,248
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	11,640,883	5,690,149
04	Deferred outflows related to pension		9,415,982	8,276,716

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

Most recent fiscal year ending before October 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		4,958,066	4,891,910
06	Net OPEB liability	<input checked="" type="checkbox"/>	148,841,325	143,464,136
07	Deferred inflows related to OPEB		64,556,531	71,871,443
08	Deferred outflows related to OPEB		14,321,093	18,470,652

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2024			
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	52,472,409	109,400,621
02	Value of endowment net assets at the end of the fiscal year	57,281,090	52,472,409
03	Change in value of endowment net assets CV=[H02-H01]	4,808,681	-56,928,212
03a	New gifts and additions	4,087,861	961,834
03b	Endowment net investment return	2,263,138	5,285,651
03c	Spending distribution for current use	-1,542,317	-1,308,048
03d	Other CV=[H03-(H03a+H03b+H03c)]	-1	-61,867,649

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Part N - Financial Health

Most recent fiscal year ending before October 2024			
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)	15,698,406	-6,852,660
02	Operating revenues + nonoperating revenues	352,008,710	309,660,551
03	Change in net position	<input checked="" type="checkbox"/> 58,116,503	27,834,253
04	Net position	<input checked="" type="checkbox"/> 30,451,862	2,617,609
05	Expendable net assets	-88,328,888	-131,363,695
06	Plant-related debt	0	0
07	Total expenses	344,218,647	323,262,650

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2024						
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	108,008,694	108,008,694			
02	Sales and services	25	<input type="text" value="0"/>	25	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	7,114,363	<input type="text" value="7,114,363"/>	<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	152,839,546	<input type="text" value="152,839,546"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	20,463,892	<input type="text" value="20,463,892"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	1,711,534	<input type="text" value="1,711,534"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	8,169,853	<input type="text" value="8,169,853"/>	<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="5,458,256"/>				
10	Interest earnings	<input type="text" value="951,121"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="95,063"/>				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2024						
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	65,429,369	65,429,369	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	223,409,437	223,409,437	0	0	0
Capital outlays						
05	Construction	4,442,673	4,442,673	0	0	0
06	Equipment purchases	357,239	357,239	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 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		<div>0</div>
02	Long-term debt issued during fiscal year		<div>0</div>
03	Long-term debt retired during fiscal year		<div>0</div>
04	Long-term debt outstanding at end of fiscal year		<div>0</div>
05	Short-term debt outstanding at beginning of fiscal year		<div>0</div>
06	Short-term debt outstanding at end of fiscal year		<div>0</div>

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

Most recent fiscal year ending before October 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>0</div>

 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).

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"/>	Academic Library Contact
	<input type="radio"/> HR 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

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 2025.

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	47,310,525	13	4,034
State appropriations	126,910,069	35	10,822
Local appropriations	1,711,534	0	146
Government grants and contracts	75,831,923	21	6,466
Private gifts, grants, and contracts	5,458,256	1	465
Investment income	951,121	0	81
Other core revenues	106,790,623	29	9,106
Total core revenues	364,964,051	100	31,122
Total revenues	364,964,076	N/A	31,122
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	169,299,500	53	14,437
Research	15,475,348	5	1,320
Public service	1,814,947	1	155
Academic support	28,887,684	9	2,463
Institutional support	39,793,570	12	3,393
Student services	28,474,942	9	2,428
Other core expenses	36,549,847	11	3,117
Total core expenses	320,295,838	100	27,313
Total expenses	322,590,505	N/A	27,508
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	11,727
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: 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-2 - Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 153,333 and 459,999 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in HEERF Scholarship activity from FY23 to FY24. In FY23, as HEERF grant activity came to a close, uncashed awards were reversed on student accounts in order to comply with grant regulations offsetting actual grant awards at a higher level in FY23 as compared to FY24.			
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 C-2 - Expenses and Other Deductions by Natural Classification				
Upload File	The amount reported is outside the expected range of between 10,557,070 and 31,671,208 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in depreciation expense for capital assets.			
Screen: Part M-1 - Pension Information				
Upload File	The amount reported is outside the expected range of between 3,698,597 and 7,681,701 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.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
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 13,917,127 and 41,751,379 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is mainly due to allocation of debt, and state appropriations.			
Upload File	The amount reported is outside the expected range of between 1,308,805 and 3,926,413 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 FY23, resulting from debt allocation and net appreciation of investments.			