

Finance 2023-24

Institution: CUNY Lehman College (190637)

User ID: P1906371

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 Lehman College (190637)

User ID: P1906371

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, 2023.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2022
And ending: month/year (MMYYYY)	Month: 6	Year: 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
- ☐  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 endowment assets)

6. Pension

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

- ☐ No
- ☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒ Yes

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

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
<u>Assets</u>			
01	Total <u>current assets</u>	69,467,774	86,262,387
31	Depreciable <u>capital assets</u> , net of depreciation	188,823,505	200,991,012
04	Other noncurrent assets CV=[A05-A31]	82,061,580	71,173,918
05	Total <u>noncurrent assets</u>	270,885,085	272,164,930
06	Total assets CV=(A01+A05)	340,352,859	358,427,317
19	<u>Deferred outflows of resources</u>	27,249,848	31,733,993
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	5,276,332	4,198,195
08	Other current liabilities CV=(A09-A07)	16,490,308	40,311,614
09	Total <u>current liabilities</u>	21,766,640	44,509,809
10	<u>Long-term debt</u>	262,468,173	274,908,170
11	Other noncurrent liabilities CV=(A12-A10)	160,720,432	161,446,448
12	Total <u>noncurrent liabilities</u>	423,188,605	436,354,618
13	Total liabilities CV=(A09+A12)	444,955,245	480,864,427
20	<u>Deferred inflows of resources</u>	60,396,660	63,048,950

Net Position				
14	Invested in capital assets, net of related debt	☒	-34,204,120	-43,920,405
15	Restricted-expendable		29,371,989	31,538,887
16	Restricted-nonexpendable		314,055	314,055
17	Unrestricted CV=[A18-(A14+A15+A16)]	☒	-133,231,122	-141,684,604
18	Net position CV=[(A06+A19)-(A13+A20)]	☒	-137,749,198	-153,752,067

 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 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>	4,847,066	4,847,066
22	<u>Infrastructure</u>	28,107,315	28,107,315
23	<u>Buildings</u>	431,998,607	431,775,742
32	Equipment, including art and <u>library collections</u>	28,598,123	28,477,907
27	<u>Construction in progress</u>	38,246,635	28,854,167
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	531,797,746	522,062,197
28	<u>Accumulated depreciation</u>	303,919,054	292,195,681
33	Intangible assets, net of accumulated amortization	1,680,599	2,467,814
34	Other capital assets	0	0

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

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	288,841,718	330,582,740
02	Total expenses and deductions for this institution AND all of its child institutions	272,838,845	294,686,656
03	Change in net position during year CV=(D01-D02)	16,002,873	35,896,084
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-153,752,067	-189,648,153
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-4	2
06	Net position end of year for this institution AND all of its child institutions (from A18)	-137,749,198	-153,752,067

 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 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	Pell grants (federal)	38,142,783	37,536,763
02	Other federal grants (Do NOT include FDSL amounts)	☒ 3,677,416	24,803,626
03	Grants by state government	19,150,631	18,910,761
04	Grants by local government	2,260,106	2,412,575
05	Institutional grants from restricted resources	2,219,326	987,110
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	9,227,997	11,894,231
07	Total revenue that funds scholarships and fellowships	74,678,259	96,545,066
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	57,124,675	61,216,687
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	57,124,675	61,216,687
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.	17,553,584	35,328,379

 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 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)	25,971,894	26,027,650	0	0	25,971,894	26,027,650
13	Other federal grants (Do NOT include FDSL amounts)	2,949,395	5,638,024	0	0	2,949,395	5,638,024
14	Grants by state government	17,698,869	18,843,794	0	0	17,698,869	18,843,794
15	Grants by local government	2,841,989	3,217,819	0	0	2,841,989	3,217,819
16	Endowments and gifts	94,737	85,024	0	0	94,737	85,024
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,567,791	7,404,376	0	0	7,567,791	7,404,376
18	Total (from Part E1 line 8, 9 and 10)	57,124,675	61,216,687	0	0	57,124,675	61,216,687

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>	33,179,914	35,671,938
Grants and contracts - operating			
02	Federal operating grants and contracts	8,818,121	9,114,416
03	State operating grants and contracts	1,844,661	1,343,780
04	Local government/private operating grants and contracts	12,008,436	12,029,462
04a	Local government operating grants and contracts	5,674,171	5,442,575
04b	Private operating grants and contracts	6,334,265	6,586,887
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	0
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)]	342,707	279,694
09	Total operating revenues	56,193,839	58,439,290

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>	98,531,673	97,029,772
12	<u>Local appropriations, education district taxes, and similar support</u>	1,865,278	2,653,067
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	57,804,580	86,683,852
14	State nonoperating grants	17,711,764	18,903,159
15	Local government nonoperating grants	947,421	1,604,917
16	<u>Gifts, including contributions from affiliated organizations</u>	1,034,872	515,650
17	<u>Investment income</u>	1,411,647	387,669
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	32,125,045	20,566,476
19	Total nonoperating revenues	211,432,280	228,344,562
27	Total operating and nonoperating revenues CV=[B19+B09]	267,626,119	286,783,852
28	<u>12-month Student FTE from E12</u>	10,267	11,083
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,067	25,876

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>	21,215,599	43,798,888
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	☒ 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	21,215,599	43,798,888
25	Total all revenues and other additions	288,841,718	330,582,740

 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 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.	<u>Expense: Functional Classifications</u>	Total amount	Prior Year Total Amount	<u>Salaries and wages</u>	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	155,673,236	160,136,878	91,676,367	87,598,677
02	<u>Research</u>	8,405,576	8,550,402	3,626,971	3,141,743
03	<u>Public service</u>	5,442,320	6,389,840	2,636,319	2,975,158
05	<u>Academic support</u>	17,719,737	19,966,651	6,876,875	6,476,513
06	<u>Student services</u>	20,648,784	19,922,104	11,742,962	11,107,464
07	<u>Institutional support</u>	26,186,344	29,600,550	15,394,327	15,630,460
10	<u>Scholarships and fellowships expenses,</u> <u>net of discounts and allowances</u> (from Part E-1, line 11)	17,553,584	35,328,379		
11	<u>Auxiliary enterprises</u>	2,388,868	2,992,923	438,348	441,787
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)]	18,820,396	11,798,929	0	0
19	Total expenses and deductions	272,838,845	294,686,656	132,392,169	127,371,802

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	Salaries and Wages(from Part C-1,Column 2 line 19).	132,392,169	127,371,802
19-3	Benefits	53,728,854	52,355,275
19-4	Operation and Maintenance of Plant (as a natural expense).	26,360,414	39,475,047
19-5	Depreciation	12,650,504	13,198,865
19-6	Interest	12,600,341	11,801,634
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	35,106,563	50,484,033
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	272,838,845	294,686,656
20-1	12-month Student FTE (from E12 survey).	10,267	11,083
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,574	26,589

 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 M-1 - Pension Information

Most recent fiscal year ending before October 2023				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	☒	9,022,400	4,366,475
02	Net Pension liability		40,785,997	42,806,423
03	Deferred inflows related to pension		4,361,470	5,490,207
04	Deferred outflows related to pension		6,387,031	9,054,026

 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 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	☒	3,627,415	6,467,086
06	Net OPEB liability	☒	103,299,931	102,311,987
07	Deferred inflows related to OPEB		56,035,190	57,558,743
08	Deferred outflows related to OPEB		13,742,218	16,080,668

 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 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	34,997,007	38,217,591
02	Value of endowment net assets at the end of the fiscal year	35,492,849	34,997,007
03	Change in value of endowment net assets CV=[H02-H01]	495,842	-3,220,584
03a	New gifts and additions	657,415	279,743
03b	Endowment net investment return	1,671,243	-2,051,752
03c	Spending distribution for current use	-1,417,919	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	-414,897	-1,448,575

 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 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)	-4,976,136	-4,006,070
02	Operating revenues + nonoperating revenues	279,788,520	299,903,881
03	Change in net position	☒ 17,291,535	38,261,606
04	Net position	-127,776,068	-166,037,677
05	Expendable net assets	-85,056,340	-83,759,779
06	Plant-related debt	0	0
07	Total expenses	287,816,067	311,926,266

 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 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	90,304,589	90,304,589			
02	Sales and services	0	0	0	0	0
03	Federal grants/contracts (excludes Pell Grants)	8,818,121	8,818,121	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	119,747,272	119,747,272	0	0	0
05	State grants and contracts	19,556,425	19,556,425	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	1,865,278	1,865,278	0	0	0
07	Local government grants/contracts	6,621,592	6,621,592	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	7,369,137				
10	Interest earnings	1,411,647				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	475,451				

 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 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	53,728,854	53,728,854	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	203,674,002	203,674,002	0	0	0
Capital outlays						
05	Construction	9,480,763	9,480,763	0	0	0
06	Equipment purchases	120,216	120,216	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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

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	0
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	0
04	Long-term debt outstanding at end of fiscal year	0
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

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		0
08	Total cash and security assets held at end of fiscal year in bond funds		0
09	Total cash and security assets held at end of fiscal year in all other funds		0

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

Prepared by

Prepared by

Reporting Reminders:

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

This survey component was prepared by:					
☐	Keyholder	☐	SFA Contact	☐	HR Contact
☐	Finance Contact	☐	Academic Library Contact	☐	Other
Name:					
Email:					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
	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	hours	hours	hours	hours
Other offices	hours	hours	hours	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 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	33,179,914	11	3,232
State appropriations	98,531,673	34	9,597
Local appropriations	1,865,278	1	182
Government grants and contracts	92,800,718	32	9,039
Private gifts, grants, and contracts	7,369,137	3	718
Investment income	1,411,647	0	137
Other core revenues	53,683,351	19	5,229
Total core revenues	288,841,718	100	28,133
Total revenues	288,841,718	N/A	28,133
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	155,673,236	58	15,162
Research	8,405,576	3	819
Public service	5,442,320	2	530
Academic support	17,719,737	7	1,726
Institutional support	26,186,344	10	2,551
Student services	20,648,784	8	2,011
Other core expenses	36,373,980	13	3,543

Total core expenses	270,449,977	100	26,342
Total expenses	272,838,845	N/A	26,574

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	10,267	

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: Statement of net position (1)				
Upload File	The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230)	Explanation	Yes	
Reason	Data is correct - The negative value is from the net related debt higher than the invested capital assets.			
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 12,401,813 and 37,205,439 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: 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 2,838,209 and 5,894,741 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 4,203,606 and 8,730,566 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.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 19,130,803 and 57,392,409 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is due to allocation of debt, HEERF grants, and capital appropriations.			