

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

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User ID: P1906371

Finance 2022-23

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 2022-23 data collection period:

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

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: CUNY 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.

Institution: CUNY Lehman College (190637)

User ID: P1906371

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2022.)

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

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- ☒ Unqualified
- ☐  Qualified (Explain in box below)
- ☐ Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- ☒ Business-type activities
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below

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

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

b) Does your institution have intercollegiate athletics revenue?

- ☒ No
- ☐ Yes - select category(s) where these revenues are included [check all that apply]

- ☐ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☐ Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own 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

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Institution: CUNY Lehman College (190637)

User ID: P1906371

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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>	86,262,387	57,126,276
31	Depreciable <u>capital assets</u> , net of depreciation	200,991,012	192,114,546
04	Other noncurrent assets CV=[A05-A31]	71,173,918	82,606,945
05	Total <u>noncurrent assets</u>	272,164,930	274,721,491
06	Total assets CV=(A01+A05)	358,427,317	331,847,767
19	Deferred outflows of resources	31,733,993	29,266,016
Liabilities			
07	<u>Long-term debt</u> , current portion	4,198,195	8,643,350
08	Other current liabilities CV=(A09-A07)	40,311,614	37,242,293
09	Total <u>current liabilities</u>	44,509,809	45,885,643
10	<u>Long-term debt</u>	274,908,170	281,184,971
11	Other noncurrent liabilities CV=(A12-A10)	161,446,448	160,110,397
12	Total <u>noncurrent liabilities</u>	436,354,618	441,295,368
13	Total liabilities CV=(A09+A12)	480,864,427	487,181,011
20	Deferred inflows of resources	63,048,950	63,580,925
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	☒ -43,920,405	-52,811,102
15	<u>Restricted-expendable</u>	31,538,887	28,809,005
16	<u>Restricted-nonexpendable</u>	314,055	314,055
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	☒ -141,684,604	-165,960,111
18	Net position CV=[(A06+A19)-(A13+A20)]	☒ -153,752,067	-189,648,153

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Institution: CUNY Lehman College (190637)

User ID: P1906371

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	431,775,742	413,641,500
32	Equipment, including art and <u>library collections</u>	28,477,907	28,084,272
27	<u>Construction in progress</u>	28,854,167	38,269,192
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	522,062,197	512,949,345
28	<u>Accumulated depreciation</u>	292,195,681	281,947,317
33	Intangible assets, net of accumulated amortization	2,467,814	1,870,860
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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	330,582,740	290,379,276
02	Total expenses and deductions for this institution AND all of its child institutions	294,686,656	338,259,943
03	Change in net position during year CV=(D01-D02)	35,896,084	-47,880,667
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-189,648,153	-141,767,487
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	2	1
06	Net position end of year for this institution AND all of its child institutions (from A18)	-153,752,067	-189,648,153

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	37,536,763	36,099,362
02	Other federal grants (Do NOT include FDSL amounts)	☒ 24,803,626	8,108,372
03	Grants by state government	18,910,761	18,645,948
04	Grants by local government	2,412,575	3,455,164
05	Institutional grants from restricted resources	987,110	657,162
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,894,231	13,980,192
07	Total revenue that funds scholarships and fellowships	96,545,066	80,946,200
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	61,216,687	55,356,549
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	61,216,687	55,356,549
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.	35,328,379	25,589,651

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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)	26,027,650	23,695,937	0	0	26,027,650	23,695,937
13	Other federal grants (Do NOT include FDSL amounts)	☒ 5,638,024	853,229	0	0	5,638,024	853,229
14	Grants by state government	18,843,794	18,584,883	0	0	18,843,794	18,584,883
15	Grants by local government	☒ 3,217,819	2,078,292	0	0	3,217,819	2,078,292
16	Endowments and gifts	85,024	91,573	0	0	85,024	91,573
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,404,376	10,052,635	0	0	7,404,376	10,052,635
18	Total (from Part E1 line 8, 9 and 10)	61,216,687	55,356,549	0	0	61,216,687	55,356,549

Institution: CUNY Lehman College (190637)

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Source of Funds		Current year amount	Prior year amount
Operating Revenues				
01	Tuition and fees, after deducting discounts & allowances		35,671,938	53,773,542
Grants and contracts - operating				
02	Federal operating grants and contracts		9,114,416	9,103,861
03	State operating grants and contracts		1,343,780	1,515,351
04	Local government/private operating grants and contracts		12,029,462	10,164,127
	04a	Local government operating grants and contracts	5,442,575	4,635,331
	04b	Private operating grants and contracts	6,586,887	5,528,796
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances		0	0
06	Sales and services of hospitals, after deducting patient contractual allowances		0	0
26	Sales and services of educational activities		0	0
07	Independent operations		0	0
08	Other sources - operating CV=[B09-(B01++B07)]		279,694	0
09	Total operating revenues		58,439,290	74,556,881

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	97,029,772	77,295,960
12	Local appropriations, education district taxes, and similar support	2,653,067	865,177
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	86,683,852	52,199,639
14	State nonoperating grants	18,903,159	18,626,093
15	Local government nonoperating grants	1,604,917	2,580,966
16	Gifts, including contributions from affiliated organizations	515,650	30,415,856
17	Investment income	387,669	144,657
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	20,566,476	7,586,581
19	Total nonoperating revenues	228,344,562	189,714,929
27	Total operating and nonoperating revenues CV=[B19+B09]	286,783,852	264,271,810
28	12-month Student FTE from E12	11,083	11,943
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,876	22,128

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	43,798,888	26,107,466
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	☒ 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	43,798,888	26,107,466
25	Total all revenues and other additions	330,582,740	290,379,276

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

Fiscal Year: July 1, 2021 - June 30, 2022

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	Instruction	160,136,878	142,517,521	87,598,677	84,386,065
02	Research	8,550,402	6,790,221	3,141,743	2,573,334
03	Public service	6,389,840	5,828,861	2,975,158	2,918,533
05	Academic support	19,966,651	16,366,264	6,476,513	5,720,699
06	Student services	19,922,104	18,710,950	11,107,464	10,231,938
07	Institutional support	29,600,550	24,817,130	15,630,460	14,222,001
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	35,328,379	25,589,651		
11	Auxiliary enterprises	2,992,923	2,407,477	441,787	401,057
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	11,798,929	95,231,868	0	0
19	Total expenses and deductions	294,686,656	338,259,943	127,371,802	120,453,627

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	127,371,802	120,453,627
19-3	Benefits	52,355,275	54,439,901
19-4	Operation and Maintenance of Plant (as a natural expense).	39,475,047	29,486,573
19-5	Depreciation	13,198,865	11,563,461
19-6	Interest	11,801,634	10,813,438
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	50,484,033	111,502,943
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	294,686,656	338,259,943
20-1	12-month Student FTE (from E12 survey)	11,083	11,943
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,589	28,323

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	☒ 4,366,475	2,612,988
02	Net Pension liability	☒ 42,806,423	4,984,892
03	Deferred inflows related to pension	☒ 5,490,207	42,165,577
04	Deferred outflows related to pension	☒ 9,054,026	3,454,363

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Institution: CUNY Lehman College (190637)

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	☒	6,467,086	11,382,419
06	Net OPEB liability	☒	102,311,987	137,599,659
07	Deferred inflows related to OPEB	☒	57,558,743	21,415,347
08	Deferred outflows related to OPEB		16,080,668	19,508,202

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Institution: CUNY Lehman College (190637)

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022				
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.				
Line No.	Value of Endowment Net Assets		Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year		38,217,591	8,146,681
02	Value of endowment net assets at the end of the fiscal year		34,997,007	38,217,591
03	Change in value of endowment net assets CV=[H02-H01]		-3,220,584	30,070,910
03a	New gifts and additions		279,743	27,234,575
03b	Endowment net investment return		-2,051,752	3,169,867
03c	Spending distribution for current use		0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]		-1,448,575	-333,532

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User ID: P1906371

Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-4,006,070	-71,986,492
02	Operating revenues + nonoperating revenues	299,903,881	274,290,460
03	Change in net position	38,261,606	-41,049,546
04	Net position	-166,037,677	-124,988,131
05	Expendable net assets	-83,759,779	-121,149,778
06	Plant-related debt	0	0
07	Total expenses	311,926,266	348,024,531

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Institution: CUNY Lehman College (190637)

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	96,888,625	96,888,625			
02	Sales and services	0	0	0	0	0
03	Federal grants/contracts (excludes Pell Grants)	9,114,416	9,114,416	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	140,828,660	140,828,660	0	0	0
05	State grants and contracts	20,246,939	20,246,939	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	2,653,067	2,653,067	0	0	0
07	Local government grants/contracts	7,047,492	7,047,492	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	7,102,537				
10	Interest earnings	387,669				
11	Dividend earnings	0				
12	Realized capital gains	879,729				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	52,355,275	52,355,275	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	194,882,731	194,882,731	0	0	0
Capital outlays						
05	Construction	3,843,914	3,843,914	0	0	0
06	Equipment purchases	27,423	27,423	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

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	0
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	0
04	Long-term debt outstanding at end of fiscal year	0
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Institution: CUNY Lehman College (190637)

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		0
08	Total cash and security assets held at end of fiscal year in bond funds		0
09	Total cash and security assets held at end of fiscal year in all other funds		0

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Institution: CUNY Lehman College (190637)

User ID: P1906371

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	

Institution: CUNY Lehman College (190637)

User ID: P1906371

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$35,671,938	11%	\$3,219
State appropriations	\$97,029,772	29%	\$8,755
Local appropriations	\$2,653,067	1%	\$239
Government grants and contracts	\$123,092,699	37%	\$11,106
Private gifts, grants, and contracts	\$7,102,537	2%	\$641
Investment income	\$387,669	0%	\$35
Other core revenues	\$64,645,058	20%	\$5,833
Total core revenues	\$330,582,740	100%	\$29,828
Total revenues	\$330,582,740	N/A	\$29,828
Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.			

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$160,136,878	55%	\$14,449
Research	\$8,550,402	3%	\$771
Public service	\$6,389,840	2%	\$577
Academic support	\$19,966,651	7%	\$1,802
Institutional support	\$29,600,550	10%	\$2,671
Student services	\$19,922,104	7%	\$1,798
Other core expenses	\$47,127,308	16%	\$4,252
Total core expenses	\$291,693,733	100%	\$26,319
Total expenses	\$294,686,656	N/A	\$26,589
Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.			

Calculated value	
	Calculated value
FTE enrollment	11,083
The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.	

Institution: CUNY Lehman College (190637)

User ID: P1906371

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 4,054,186 and 12,162,558 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The significant increase relates to the disbursement of additional HEERF awards, primarily under the American Rescue Plan (ARP) student portion in FY22 as compared to the HEERF-CRRSAA which was primarily disbursed by the college in FY21.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 426,615 and 1,279,843 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	in FY22 the college enabled and collected consent from students to allow HEERF Student Emergency Grants to be applied to student balances, as such, increasing the amount of awards that had to be considered in the Scholarship Discount.			
Upload File	The amount reported is outside the expected range of between 1,039,146 and 3,117,438 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Primarily attributed to an increase in participants to a teacher education program sponsored by the City of New York Department of Education.			
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 1,698,443 and 3,527,533 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is mainly due to the net investment income/loss on plan assets and interest cost.			
Upload File	The amount reported is outside the expected range of between 3,240,180 and 6,729,604 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	The increase is mainly due to the net investment income/loss on plan assets and interest cost on total pension liability.			
Upload File	The amount reported is outside the expected range of between 27,407,626 and 56,923,528 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is primarily attributable to differences between projected and actual earnings on plan investments as well as changes in assumptions.			
Upload File	The amount reported is outside the expected range of between 2,245,336 and 4,663,390 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is primarily due to changes and differences between employer contributions and the University's proportionate share of contributions as well as the impact of differences in projected as compared to actual earnings on plan investments.			
Screen: OPEB Information				
Upload File	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	Data is correct - The amount for OPEB expense is greater than the amount of pension expense because OPEB doesn't have any asset invested to meet future OPEB obligation. Expense/Liabilities are paid as you go			
Upload File	The amount reported is outside the expected range of between 7,398,573 and 15,366,265 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is mainly due to the net investment income/loss on plan assets.			
Upload File	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	Data is correct - The amount for Net OPEB Liability is greater than the amount of Net Pension Liability because OPEB doesn't have any asset invested to meet future OPEB obligation. Expense/Liabilities are paid as you go			
Upload File	The amount reported is outside the expected range of between 13,919,976 and 28,910,718 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is primarily attributable to differences between projected and actual earnings on plan investments as well as changes in assumptions.			