

**The City University of New York**  
**Office of the University Controller**  
**Crosswalk between IPEDS and Individual College Financial Statements**  
**As of December 14, 2016**

Please note due to reporting instructions for IPED's submissions, the following represents differences between the financial statements distributed last week and the attached IPED's. In addition, IPED's reporting does NOT include "Discretely Presented Units", therefore IPED's report ONLY represents "University".

Item	Per IPED	Per Financial Statement
1	Part A Line 31 Capital Assets <b>MINUS</b> non-depreciable Land, CIP, Art Work	Capital Assets, Net
2	Part A Line 04 Total Noncurrent Assets <b>PLUS</b> non-depreciable Land, CIP, Art Work	Total Noncurrent Assets
3	Part A Line 08 - Other current liabilities	Total Current Liabilities excluding Current Portion of Long Term Debt
4	Part A Line 11 -Other noncurrent liabilities	Total Noncurrent Liabilities excluding Long Term Debt
5	Part A Line 15 - Restricted-expendable	The sum of Expendable, including Debt Services, Scholarships Gen Ed Support, Loans, and Other
6	Part B Line 2 Federal operating grants and contracts <b>MINUS</b> Pell Grants	Federal Grants & Contracts
7	Part B Line 9 Total Operating Revenues <b>MINUS</b> Pell Grants	Total Operating Revenues
8	Part B Line 13 Federal nonoperating grants <b>PLUS</b> Pell Grants	Total Nonoperating Revenues, net
9	Part B Line 18 if revenue	+/- Net appreciation in FV of investments +/- Other nonoperating (expenses) revenues +/- Transfer (from University) to Foundations
10	Part B Line 25 Total All Revenues and Other Additions	Total Operating Revenues + Government appropriations + Gifts and grants + Investment income, net +/- Net appreciation in FV of investment +/- Other nonoperating (expenses) revenues + Capital appropriatss +/- Transfer (from University) to Foundations
11	Part C-1 Line 1 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Instruction
12	Part C-1 Line 2 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Research
13	Part C-1 Line 3 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Public Service
14	Part C-1 Line 5 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Academic Support
15	Part C-1 Line 6 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Student Service
16	Part C-1 Line 7 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Institutional Support
17	Part C-1 Line 11 includes allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage	Auxiliary Enterprises
18	Part C-1 Line 14 if expense	+/- Net appreciation in FV of investments +/- Other nonoperating (expenses) revenues +/- Transfer (from University) to Foundations
19	Part C Line 19 - Total expenses & deductions	Total Operating Expenses + Other nonoperating Expense + Interest Expense
20	Part E Line 11 Net scholarships and fellowships expense after deducting discounts & allowances	Scholarships and Fellowships
21	Part H includes Investments in Endow Funds (13/23/24/40) plus Foundation Investments	Only includes endowment does not tie to Statements, we have GL detail if needed
22	Part J Line 1 Tuition and Fees PLUS Part E Line 8 Discount & Allowances applied to Tuition & Fees	Tuition and Fees
23	Part J Line 3 Federal Grants/Contracts PLUS Part B Line 13 Federal Nonoperating Grants	Federal Grants
24	Part J Line 9 Gifts and private grants, including capital grants MINUS Part B Line 16 Gifts, including contributions from affiliated organizations	Private Grants
25	Part K Expenditures - 1. In general, the line items include an allocation of Operation & Maintenance of Plant, Depreciation, Interest, based on space usage and an allocation for OPEB, based on Salary Percentage. Refer to Part C explanations to map to financials. 2. Additions of CIP, Equipments, and Land	n/a