

Consolidated Financial Statements and
Supplementary Information on Federal
Awards Programs (With Independent
Auditors' Report and Reports on
Internal Control and Compliance
Thereon)

**Research Foundation of The City University of
New York and Related Entity**

June 30, 2022

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors of the
Research Foundation of The City University of New York

Report on the financial statements

Opinion

We have audited the consolidated financial statements of the Research Foundation of the City University of New York and its related entity (collectively, "RF CUNY"), which comprise the consolidated balance sheets as of June 30, 2022 and 2021, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Research Foundation of the City University of New York and its related entity as of June 30, 2022 and 2021, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audits of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of RF CUNY and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about RF CUNY's ability to continue as a going concern for one year after the date the consolidated financial statements are issued.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of RF CUNY's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about RF CUNY's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") on pages 24 - 49, and the 2022 consolidating information included on pages 6 - 7, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures.

These additional procedures included comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with US GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, on our consideration of RF CUNY's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of RF CUNY's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RF CUNY's internal control over financial reporting and compliance.

Grant Thornton LLP

New York, New York
October 28, 2022

Research Foundation of The City University of New York and Related Entity

CONSOLIDATED BALANCE SHEETS
As of June 30, 2022 and 2021
(with consolidating information as of June 30, 2022)

	2022					2021
	Consolidating Information				Total	
	Foundation	230 West 41st Street LLC	Eliminations	Total		
ASSETS						
Cash and cash equivalents	\$ 240,087,773	\$ 18,734,678	\$ -	\$ 258,822,451	\$ 198,186,898	
Restricted cash (Notes 2 and 8)	-	1,815,440	-	1,815,440	1,614,436	
Grants, contracts, and accounts receivable (net of allowance of \$2,700,000 in 2022 and \$3,700,000 in 2021)	101,707,596	-	-	101,707,596	102,301,763	
Rent receivable (net of allowance of \$0 in 2022 and \$132,193 in 2021)	-	272,559	-	272,559	1,208,375	
Prepaid expenses and other assets	3,904,319	724,375	-	4,628,694	5,694,958	
Prepaid postretirement benefits asset (Note 4)	41,113,712	-	-	41,113,712	19,633,785	
Investments, at fair value (Note 3)	44,204,494	-	-	44,204,494	50,914,594	
Investment in 230 West 41st Street LLC	25,752,984	-	(25,752,984)	-	-	
Deferred rent receivable	-	22,220,290	(4,415,276)	17,805,014	17,493,349	
Deferred costs (net of accumulated amortization of \$5,633,342 in 2022 and \$5,356,570 in 2021)	-	1,674,910	-	1,674,910	1,829,637	
Fixed assets:						
Rental property, net (Note 7)	-	40,469,826	-	40,469,826	40,425,616	
Furniture, fixtures, and equipment (net of accumulated depreciation of \$3,546,385 in 2022 and \$3,533,927 in 2021)	1,208	-	-	1,208	13,665	
Total assets	<u>\$ 456,772,086</u>	<u>\$ 85,912,078</u>	<u>\$ (30,168,260)</u>	<u>\$ 512,515,904</u>	<u>\$ 439,317,076</u>	
LIABILITIES AND NET ASSETS						
Liabilities:						
Accounts payable and accrued expenses (Notes 4 and 6)	\$ 84,629,853	\$ 799,684	\$ -	\$ 85,429,537	\$ 84,812,033	
Deferred revenue (Note 5)	127,365,787	9,689	-	127,375,476	88,541,289	
Grants payable to CUNY (Note 9)	4,894,276	-	-	4,894,276	4,103,081	
Deferred rent payable	4,415,276	-	(4,415,276)	-	-	
Tenant security deposits payable	-	563,377	-	563,377	407,452	
Deposits held in custody for CUNY colleges	131,016,165	-	-	131,016,165	121,518,707	
Mortgage loan payable, net (Note 8)	-	58,786,344	-	58,786,344	60,248,003	
Total liabilities	<u>352,321,357</u>	<u>60,159,094</u>	<u>(4,415,276)</u>	<u>408,065,175</u>	<u>359,630,565</u>	
Commitments and contingencies (Notes 2, 6 and 10)						
Net assets:						
Without donor restrictions:						
Postretirement benefits	41,113,712	-	-	41,113,712	19,633,785	
230 West 41st Street LLC	25,752,984	25,752,984	(25,752,984)	25,752,984	23,237,816	
Other	37,584,033	-	-	37,584,033	36,814,910	
Total net assets	<u>104,450,729</u>	<u>25,752,984</u>	<u>(25,752,984)</u>	<u>104,450,729</u>	<u>79,686,511</u>	
Total liabilities and net assets	<u>\$ 456,772,086</u>	<u>\$ 85,912,078</u>	<u>\$ (30,168,260)</u>	<u>\$ 512,515,904</u>	<u>\$ 439,317,076</u>	

The accompanying notes are an integral part of these consolidated financial statements.

Research Foundation of The City University of New York and Related Entity

CONSOLIDATED STATEMENTS OF ACTIVITIES
For the years ended June 30, 2022 and 2021
(with consolidating information for the year ended June 30, 2022)

	2022				2021
	Consolidating information			Total	
	Foundation	230 West 41st Street LLC	Eliminations		
Grants and contracts administered for others:					
Revenue:					
Governmental	\$ 344,800,017	\$ -	\$ -	\$ 344,800,017	\$ 340,990,967
Private	139,650,184	-	-	139,650,184	127,209,230
Total grants and contracts revenue	<u>484,450,201</u>	<u>-</u>	<u>-</u>	<u>484,450,201</u>	<u>468,200,197</u>
Expenses:					
Research	(181,720,933)	-	-	(181,720,933)	(154,507,450)
Training	(132,413,338)	-	-	(132,413,338)	(148,761,720)
Other sponsored activity	(125,993,046)	-	-	(125,993,046)	(123,396,902)
Other institutional activity	(44,322,884)	-	-	(44,322,884)	(41,534,125)
Total grants and contracts expenses	<u>(484,450,201)</u>	<u>-</u>	<u>-</u>	<u>(484,450,201)</u>	<u>(468,200,197)</u>
Administrative services:					
Revenue:					
Administrative fees	34,164,717	-	-	34,164,717	31,960,299
Investment (loss) return	(167,854)	15,038	-	(152,816)	(9,727)
Rental income (Notes 6 and 9)	-	15,579,297	(4,096,544)	11,482,753	11,965,276
Other	13,760	86,530	-	100,290	71,428
Total administrative revenue	<u>34,010,623</u>	<u>15,680,865</u>	<u>(4,096,544)</u>	<u>45,594,944</u>	<u>43,987,276</u>
Expenses:					
Management and general	(31,510,392)	-	4,096,544	(27,413,848)	(27,963,969)
Postretirement credit (Note 4)	14,267,991	-	-	14,267,991	2,784,109
Grants to CUNY for central research initiatives (Note 9)	(2,718,650)	-	-	(2,718,650)	(2,300,000)
Operating expenses of 230 West 41st Street LLC (Note 10)	-	(6,301,214)	-	(6,301,214)	(4,524,556)
Interest expense	-	(2,914,220)	-	(2,914,220)	(2,984,189)
Real estate taxes (Note 11)	-	(1,188,821)	-	(1,188,821)	(1,374,034)
Depreciation and amortization	(12,458)	(1,761,442)	-	(1,773,900)	(1,920,501)
Total administrative expenses	<u>(19,973,509)</u>	<u>(12,165,697)</u>	<u>4,096,544</u>	<u>(28,042,662)</u>	<u>(38,283,140)</u>
Excess of revenue over expenses before other changes	14,037,114	3,515,168	-	17,552,282	5,704,136
Other changes:					
Change in Foundation investment in 230 West 41st Street LLC	2,515,168	-	(2,515,168)	-	-
230 West 41st Street LLC distribution to Foundation	1,000,000	(1,000,000)	-	-	-
Postretirement benefits changes other than net periodic benefit cost (Note 4)	7,211,936	-	-	7,211,936	13,783,998
Increase (decrease) in net assets	<u>24,764,218</u>	<u>2,515,168</u>	<u>(2,515,168)</u>	<u>24,764,218</u>	<u>19,488,134</u>
Net assets at beginning of year	79,686,511	23,237,816	(23,237,816)	79,686,511	60,198,377
Net assets at end of year	<u>\$ 104,450,729</u>	<u>\$ 25,752,984</u>	<u>\$ (25,752,984)</u>	<u>\$ 104,450,729</u>	<u>\$ 79,686,511</u>

The accompanying notes are an integral part of these consolidated financial statements.

Research Foundation of The City University of New York and Related Entity

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Increase in net assets without donor restrictions	\$ 24,764,218	\$ 19,488,134
Adjustments to reconcile increase in net assets without donor restrictions to net cash provided by operating activities:		
Depreciation and amortization	1,817,471	2,042,303
Provision for bad debts	573,074	334,512
Postretirement benefits changes other than net periodic benefit cost	(7,211,936)	(13,783,998)
Net depreciation in fair value of investments	761,205	8,589
Changes in assets and liabilities:		
Grants, contracts, accounts, and rents receivable	956,909	(50,257)
Prepaid expenses and other assets	1,066,264	(1,216,040)
Deferred rent receivable	(311,665)	(318,895)
Accounts payable and accrued expenses, and security deposit payable	482,711	(9,762,153)
Deferred revenue	38,834,187	(680,161)
Grants payable to CUNY	791,195	841,935
Postretirement benefits payable	(14,267,991)	(2,784,109)
Deposits held in custody for CUNY colleges	9,497,458	8,590,272
Net cash provided by operating activities	<u>57,753,100</u>	<u>2,710,132</u>
Cash flows from investing activities:		
Expenditures for rental property improvements	(1,238,163)	(26,510)
Payment of deferred leasing costs	(122,045)	(6,895)
Purchases of investments	(60,857,146)	(78,290,424)
Sales and maturity of investments	66,806,041	77,324,104
Net cash provided by (used in) investing activities	<u>4,588,687</u>	<u>(999,725)</u>
Cash flows from financing activities:		
Principal payments on mortgage loan	(1,505,230)	(1,435,538)
Net cash used in financing activities	<u>(1,505,230)</u>	<u>(1,435,538)</u>
Net increase in cash, cash equivalents, and restricted cash	60,836,557	274,869
Cash, cash equivalents, and restricted cash at beginning of year	<u>199,801,334</u>	<u>199,526,465</u>
Cash, cash equivalents, and restricted cash at end of year	<u>\$ 260,637,891</u>	<u>\$ 199,801,334</u>
Supplemental cash flow disclosure:		
Cash paid for interest	<u>\$ 2,876,608</u>	<u>\$ 2,946,300</u>
Additions for rental property improvements included in accounts payable and accrued expenses	<u>\$ 290,718</u>	<u>\$ 8,790</u>

The accompanying notes are an integral part of these consolidated financial statements.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 1 - ORGANIZATION AND PURPOSE

The Research Foundation of The City University of New York (the “Foundation”) was chartered in 1963 to further the purposes of The City University of New York (the “University” or “CUNY”) through the pursuit, acquisition, and administration of grants and gifts. The Foundation is a separate legal entity and is exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code (the “Code”) and similar state provisions.

230 West 41st Street LLC (the “LLC”) was established on May 7, 2004 as a Delaware limited liability company and organized pursuant to the Limited Liability Operating Agreement (the “Agreement”) dated July 14, 2004 between the Foundation (the Sole Member with a 100% interest in the LLC) and the LLC. The LLC was formed to acquire, own, and operate an approximately 300,000 square-foot office building located at 230 West 41st Street in New York, New York (the “Property”). The LLC is a single member limited liability company and, accordingly, is treated as a disregarded entity for federal, state, and local income tax purposes.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statements, which consolidate the accounts of the Foundation and the LLC (collectively, “RF CUNY”), are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) for external financial reporting by not-for-profit organizations. All intercompany accounts and transactions have been eliminated in consolidation.

Net assets and changes in net assets are classified based on the existence or absence of donor-imposed restrictions, if any. Accordingly, net assets are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions represent resources that are not restricted by donors and, therefore, are fully available at the discretion of the Foundation’s Board of Directors and management in meeting its organizational mission and operational objectives. Net assets without donor restrictions may be designated for specific purposes by the Foundation’s Board of Directors or may be limited by legal requirements or contractual agreements with outside parties.

Net Assets With Donor Restrictions

Net assets with donor restrictions represent resources that are subject to donor-imposed stipulations whose use is restricted by time and/or purpose. When donor restrictions expire, that is, when a purpose restriction is fulfilled or a time restriction ends, such net assets are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

At June 30, 2022 and 2021, none of RF CUNY’s net assets or changes therein were subject to donor-imposed restrictions and, accordingly, were classified and reported as net assets without donor restrictions.

Revenues and gains and losses on investments and other assets are reported as changes in net assets without donor restrictions unless limited by explicit donor-imposed restrictions or by law. Expenses are reported as decreases in net assets without donor restrictions.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

Grants and Contracts Revenue Recognition

RF CUNY recognizes government and private grants and contracts as either contributions or exchange transaction revenues, depending on whether the transaction is reciprocal or nonreciprocal. For contributions, revenue is recognized when a contribution becomes unconditional. Typically, grant and contract agreements contain a right of return or right of release from the respective obligation provision on the part of the grantor and RF CUNY has limited discretion over how funds transferred should be spent. As such, RF CUNY recognizes revenue for these conditional contributions when the related barrier to entitlement has been overcome.

Revenue from grants and contracts is awarded to and accepted by the Foundation and various units of the University, as joint grantees, primarily for research, training, other sponsored activity and other institutional activity. Included in private grants and contracts revenue are grants sponsored by CUNY, totaling approximately \$19,828,000 and \$19,703,000 for the years ended June 30, 2022 and 2021, respectively.

Facilities and administrative costs recovered on grants and contracts are recorded at rates negotiated by the Foundation with its federal cognizant agency or predetermined by the nonfederal sponsor. Facilities and administrative cost rates for government grants and contracts are subject to audit, and subsequent final settlements, if any, are recorded as current period adjustments. Management believes the impact of any future settlements to be immaterial to the accompanying consolidated financial statements.

The cost of operating the Foundation is covered by a fee charged on the activity it administers. Sponsored projects and all recovery account activity are included in the fee calculation. The current fee structure recognizes that services vary widely, depending on the requirements of each sponsored research project, and that there are varying costs associated with each service, driven largely by workload. The Foundation has identified six distinct areas of cost - construction, personal services, other than personal services, independent contractor agreements/MOUs, subawards and equipment grants. The fee is assessed based on actual project expenditures, not award amounts, and is generally paid with college overhead funds.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingencies at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. These estimates and assumptions are based on management's best estimates and judgment. Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors and adjusts such estimates when facts and circumstances dictate. In the preparation of RF CUNY's consolidated financial statements, management uses significant accounting estimates with respect to the valuation of accounts receivable and postretirement benefit obligation.

Cash Equivalents

Highly liquid debt instruments with maturities at date of purchase of three months or less are classified as cash equivalents, except for those short-term investments that are managed by an external investment manager for long-term investment purposes.

Investments

Investments are reported at fair value based upon quoted market prices. Realized and unrealized gains and losses on investments are reflected in the accompanying consolidated statements of activities.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

The fair value of debt and equity securities with a readily determinable fair value is based on quotations obtained from national security exchanges. The fair value of non-U.S Treasury debt securities is determined by a nationally recognized independent pricing service.

Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on sales of securities are based on average cost and are recorded in the consolidated statements of activities in the period in which the securities are sold. Dividends are accrued based on the ex-dividend date. Interest is recognized as earned.

Common trust funds are carried at net asset values ("NAV") as provided by the investment managers as of the reporting date.

All investment securities are exposed to various risks, such as interest risk, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities could occur in the near term and such changes could materially affect the amounts reported in the accompanying consolidated financial statements.

Rental Revenue Recognition

Base rental income relating to the LLC is recognized on a straight-line basis, rather than in accordance with lease payment schedules. Accordingly, scheduled base rent increases and the effects of rent abatements are spread evenly over the terms of the respective leases. Differences between the straight-line rents recorded and the amounts actually received are reported as deferred rent receivable in the accompanying consolidated balance sheets. Allowances are provided for uncollectible amounts, as appropriate.

Rental Property

Building and building improvements of the LLC are carried at cost and are depreciated, using the straight-line method, over their estimated useful lives of 39 years or the life of the improvements, whichever is shorter. Significant renovations or improvements that extend the economic life of the Property are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

The LLC reviews the carrying amount of the Property for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment adjustments have been made as a result of this review process during 2022 or 2021.

Furniture, Fixtures and Equipment

Furniture, fixtures, and equipment and leasehold improvements are stated at cost. Depreciation of furniture, fixtures, and equipment is computed on a straight-line basis over the estimated useful lives of the assets, ranging from five to seven years. Amortization of leasehold improvements is computed on a straight-line basis over the estimated useful lives of the assets, not to exceed the remaining life of the lease.

Equipment purchased by the Foundation on behalf of various units of the University from grant and contract funds is to be used in the project for which it was purchased and is not included in the Foundation's fixed assets in the accompanying consolidated balance sheets as it is subject to return to those respective grantors.

Purchase Accounting for Acquisition of Real Estate

The fair value of the LLC's acquired rental property was allocated to the acquired tangible assets, consisting of land and building; and identified intangible assets and liabilities, consisting of the value of above-market and below-market leases, other value of in-place leases, and value of tenant relationships, based in each case on their respective fair values.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

Deferred Costs

Deferred financing costs were incurred in obtaining long-term financing for the LLC's Property acquisition. Such costs are being amortized on a straight-line basis over the term of the related debt and are recorded as a component of interest expense.

Restricted Cash

Restricted cash of the LLC includes amounts to be funded for tenant improvements, repairs, real estate taxes, and insurance as required by the LLC's loan agreement. Restricted cash also includes tenant security deposits held in accordance with tenant leases and other tenant deposits held for improvements to leased space.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported in the consolidated balance sheets that sum to the same such totals shown in the consolidated statements of cash flows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 258,822,451	\$ 198,186,898
Restricted cash	<u>1,815,440</u>	<u>1,614,436</u>
Total cash, cash equivalents and restricted cash	<u>\$ 260,637,891</u>	<u>\$ 199,801,334</u>

Deposits Held in Custody for CUNY Colleges

Deposits held in custody for CUNY colleges reflect those resources held on behalf of the individual colleges of the University. These accounts are credited with recoveries related to facilities and administrative costs, released time and summer salary recoveries, as well as CUNY Charitable Gift Trust Annuity Funds of the respective colleges.

Fair Value Measurements

Fair value is determined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. RF CUNY measures the fair value of its financial assets using a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

RF CUNY's interests in common trust funds are generally reported at NAV per share by the fund managers, which is used as a practical expedient to estimate the fair value of such investments. Those funds that use NAV as a practical expedient to estimate fair value are not categorized in the fair value hierarchy.

Income Taxes

RF CUNY is exempt from federal income tax under Section 501(a) of the Code as an organization described in section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code.

RF CUNY follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

This guidance provides that the tax effects from an uncertain tax position can only be recognized in the consolidated financial statements if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged.

New Authoritative Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-02, *Leases (Topic 842)*, which requires lessees and lessors to recognize leases on the balance sheet and disclose key information about leasing arrangements. Accounting Standards Codification ("ASC") Topic 842 ("ASC 842") establishes a right of use ("ROU") model that requires lessees and lessors to recognize a ROU asset and lease liability on the balance sheet for all leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of expense recognition in the income statement. This ASU is effective for RF CUNY for annual periods beginning after December 15, 2021 (i.e., fiscal year ending June 30, 2023). Early adoption is permitted. RF CUNY is in the process of evaluating the new guidance and has not determined the impact this standard may have on the consolidated financial statements.

NOTE 3 - INVESTMENTS

Investments held by the Foundation consisted of the following at June 30, 2022 and 2021:

	Fair Value	
	2022	2021
U.S. money market	\$ 4,973,536	\$ 2,674,600
U.S. treasury bills	24,087,937	30,282,626
U.S. government agency obligations	1,266,440	1,064,068
U.S. equity securities	940,853	1,195,943
U.S. corporate bonds	12,935,728	15,697,357
Total	<u>\$ 44,204,494</u>	<u>\$ 50,914,594</u>

At June 30, 2022 and 2021, the Foundation's investments were categorized as Level 1, except for U.S. corporate bonds, which were categorized as Level 2.

NOTE 4 - PENSION AND OTHER RETIREMENT BENEFITS

Eligible employees of the Foundation and certain project personnel are covered under a defined contribution pension plan established with Teachers Insurance and Annuity Association. The Foundation's contribution to the pension plan is based on specified percentages, ranging from 8% to 14%, of each employee's annual salary. Total pension expense for the years ended June 30, 2022 and 2021 was approximately \$10,889,158 and \$12,089,000, respectively. There are no unfunded past service costs.

In addition to providing pension benefits, the Foundation also provides postemployment benefits, including salary continuance, to certain employees. The cost of these benefits is accrued over the employees' years of service. Postemployment benefits liability included in accounts payable and accrued expenses was \$3,337,084 and \$3,087,713 as of June 30, 2022 and 2021, respectively.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

The Foundation also provides certain healthcare benefits to retired employees (including eligible dependents) who have a combination of age and years of service equal to 70 with a minimum age of 62 and at least 10 years of continuous service. The Foundation accounts for postretirement medical and other nonpension benefits provided to retirees on an accrual basis during the period of their employment.

The Foundation charges grants and contracts, as well as the administrative services department for postretirement benefit costs through the application of a fringe benefit rate, an element of which is based upon the estimated amount of such costs. In addition, a charge or credit is recognized in administrative services expenses for the difference between the actuarially determined net periodic postretirement benefit cost and the amount funded (claims paid and contributions to the trust).

Information with respect to the postretirement plan follows:

	<u>2022</u>	<u>2021</u>
Change in benefit obligation:		
Benefit obligation at beginning of year	\$ 203,971,610	\$ 192,140,722
Service cost	5,561,916	5,178,361
Interest cost	5,427,969	4,829,443
Actuarial (gain) loss	(50,648,868)	7,419,892
Benefits paid and administrative expenses	<u>(5,871,423)</u>	<u>(5,596,808)</u>
Benefit obligation at end of year	<u>158,441,204</u>	<u>203,971,610</u>
Change in plan assets:		
Fair value of plan assets at beginning of year	223,605,395	195,206,400
Actual return on plan assets	(33,050,479)	28,398,995
Employer contributions	14,871,423	5,596,808
Benefits paid and administrative expenses	<u>(5,871,423)</u>	<u>(5,596,808)</u>
Fair value of plan assets at end of year	<u>199,554,916</u>	<u>223,605,395</u>
Funded status, recorded as an asset in the accompanying consolidated balance sheets	<u>\$ (41,113,712)</u>	<u>\$ (19,633,785)</u>
	<u>2022</u>	<u>2021</u>
Components of net periodic cost:		
Service cost	\$ 5,561,916	\$ 5,178,361
Interest cost	5,427,969	4,829,443
Expected return on plan assets	(11,180,270)	(9,760,320)
Recognized prior service credit	<u>793,817</u>	<u>2,565,215</u>
Net periodic benefit cost	<u>\$ 603,432</u>	<u>\$ 2,812,699</u>
	<u>2022</u>	<u>2021</u>
Weighted average assumptions for the years ended June 30:		
Discount rate used to determine benefit obligation	4.40%	2.70%
Discount rate used to determine net periodic benefit cost	2.70	2.55
Expected return on plan assets	5.00	5.00

For measurement purposes, increases in healthcare costs (5.75% in 2022) were assumed to decrease by 0.25% per year in years 2023 through 2030 to an ultimate rate of 3.5% in 2031 and after.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

Assumed healthcare trend rates have a significant effect on the amounts reported for postretirement plans. A one percentage point change in assumed healthcare cost trend rates would have the following effects for 2022:

	<u>1% Increase</u>	<u>1% Decrease</u>
Effect on total of service and interest cost components	\$ 2,279,278	\$ (1,957,153)
Effect on postretirement benefit obligation	20,974,049	(20,366,123)

The Foundation made contributions of \$9,000,000 and \$0 to the postretirement plan in 2022 and 2021, respectively. In addition, for the years ended June 30, 2022 and 2021, the Foundation paid claims and expenses of \$5,871,423 and \$5,596,808, respectively. The Foundation expects to contribute or pay claims and expenses aggregating to approximately \$1,000,000 in 2023.

The benefits expected to be paid in each fiscal year from 2023 through 2027 and the five subsequent years are:

<u>Year Ending June 30,</u>	
2023	\$ 6,217,803
2024	6,729,685
2025	7,280,179
2026	7,851,708
2027	8,446,517
2028 - 2032	<u>48,308,516</u>
 Total	 <u>\$ 84,834,408</u>

At June 30, 2022 and 2021, the items not yet recognized as a component of net periodic benefit cost follow:

	<u>2022</u>	<u>2021</u>
Net loss	\$ 22,560,164	\$ 29,772,100

The actuarial loss that is expected to be amortized into net periodic cost in fiscal year 2023 is \$278,424.

Investment allocation and strategy decisions are generally made by management and the Foundation's Board of Directors. The postretirement plan's weighted average asset allocations at June 30, 2022 and 2021, by asset category, follow:

	<u>Target Allocation 2022</u>	<u>Actual Allocation 2022</u>	<u>Target Allocation 2021</u>	<u>Actual Allocation 2021</u>
Growth portfolio:				
Domestic equity securities	24% - 70%	56%	24% - 70%	58%
Debt securities	13% - 42%	31%	13% - 42%	25%
Commodities	0% - 7%	0%	0% - 7%	1%
International equity securities	9% - 34%	4%	9% - 34%	7%
Cash equivalents	0% - 5%	9%	0% - 5%	9%
		<u>100%</u>		<u>100%</u>

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

	Target Allocation 2022	Actual Allocation 2022	Target Allocation 2021	Actual Allocation 2021
Immunized fixed income:				
Debt securities	100%	86%	100%	93%
Cash equivalents	0%	14%	0%	7%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

The Foundation's plan assets are measured at fair value. Investments in equity securities and mutual funds with readily determinable fair values and all investments in debt securities are reported at fair value based upon quoted market prices.

The following tables present the Foundation's fair value hierarchy for postretirement assets, which are measured at fair value on a recurring basis, as of June 30, 2022 and 2021:

	2022			
	Fair Value	Level 1	Level 2	Level 3
Debt securities:				
Fixed income mutual fund	\$ 5,017,158	\$ 5,017,158	\$ -	\$ -
Corporate bonds	61,751,673	-	61,751,673	-
U.S. government obligations	10,776,720	10,776,720	-	-
Foreign bonds	10,416,263	-	10,416,263	-
Other	2,076,887	-	2,076,887	-
Total debt securities	<u>90,038,701</u>	<u>15,793,878</u>	<u>74,244,823</u>	<u>-</u>
Equity securities:				
Equity mutual funds	36,990,679	36,990,679	-	-
U.S. common stock	36,335,117	36,335,117	-	-
American depository receipts	3,807,379	3,807,379	-	-
Foreign stock	1,869,319	1,869,319	-	-
Real estate investment trusts	932,689	932,689	-	-
Total equity securities	<u>79,935,183</u>	<u>79,935,183</u>	<u>-</u>	<u>-</u>
Short-term investments	<u>17,844,164</u>	<u>17,844,164</u>	<u>-</u>	<u>-</u>
Total	187,818,048	<u>\$ 113,573,225</u>	<u>\$ 74,244,823</u>	<u>\$ -</u>
Investments valued at NAV	<u>11,736,868</u>			
	<u>\$ 199,554,916</u>			

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

	2021			
	Fair Value	Level 1	Level 2	Level 3
Debt securities:				
Fixed income mutual fund	\$ 7,094,835	\$ 7,094,835	\$ -	\$ -
Corporate bonds	67,863,141	-	67,863,141	-
U.S. government obligations	10,504,721	10,504,721	-	-
Foreign bonds	11,320,414	-	11,320,414	-
Other	2,095,338	-	2,095,338	-
Total debt securities	<u>98,878,449</u>	<u>17,599,556</u>	<u>81,278,893</u>	<u>-</u>
Equity securities:				
Equity mutual funds	44,104,037	44,104,037	-	-
U.S. common stock	45,051,900	45,051,900	-	-
American depositary receipts	7,548,146	7,548,146	-	-
Foreign stock	3,115,840	3,115,840	-	-
Real estate investment trusts	1,030,205	1,030,205	-	-
Total equity securities	100,850,128	100,850,128	-	-
Short-term investments	<u>14,677,468</u>	<u>14,677,468</u>	-	-
Total	214,406,045	<u>\$ 133,127,152</u>	<u>\$ 81,278,893</u>	<u>\$ -</u>
Investments valued at NAV	<u>9,199,350</u>			
		<u>\$ 223,605,395</u>		

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of June 30, 2022 and 2021:

	2022 Fair Value	2021 Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period	Redemption Restrictions
Common trust funds ^(a)	\$11,736,868	\$ 9,199,350	None	Daily	1 Day	None

^(a) This category is comprised of investments in an equity fund, a fixed income fund and a short-term investment fund. The equity and fixed income funds are designed to provide investment results that correspond to the price and yield performance of publicly traded common stocks of large-sized and mid-sized domestic companies, respectively. The short-term investment fund is designed to invest and reinvest substantially all of its assets in short-term obligations having a stated maturity date of 365 days or less.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

NOTE 5 - DEFERRED REVENUE

At June 30, 2022 and 2021, cash advances for grants and contracts were for the following projects:

	<u>2022</u>	<u>2021</u>
Research	\$ 30,279,073	\$ 19,192,429
Training	30,240,258	23,353,530
Other sponsored activity	44,734,320	24,631,612
Other institutional activity	<u>22,121,825</u>	<u>21,363,718</u>
	<u>\$ 127,375,476</u>	<u>\$ 88,541,289</u>

NOTE 6 - COMMITMENTS

Rental Income Under Operating Leases

Future minimum rental receipts under the LLC's operating leases follow:

<u>Year Ending June 30,</u>	<u>LLC</u>	<u>Less: Foundation Portion Eliminated in Consolidation</u>	<u>Total</u>
2023	\$ 12,790,625	\$ 3,562,858	\$ 9,227,767
2024	13,044,232	3,651,929	9,392,303
2025	13,739,544	3,999,551	9,739,993
2026	13,901,193	4,110,684	9,790,509
2027	13,649,999	4,213,451	9,436,548
Thereafter	<u>99,358,649</u>	<u>33,356,622</u>	<u>66,002,027</u>
Total minimum rental receipts	<u>\$ 166,484,242</u>	<u>\$ 52,895,095</u>	<u>\$ 113,589,147</u>

Pursuant to the individual tenant leases, the tenants pay their proportionate share of operating the Property, including real estate taxes, certain insurance premiums, and other expenses that are not included above. CUNY's portion of the above future minimum rental receipts is approximately \$92,000,000.

Letter of Credit

In fiscal year 2008, the Foundation entered into an agreement with one of its health insurance carriers whereby the Foundation is required to pay the carrier, in advance, for claims incurred but not reported in the event of plan termination. The carrier has allowed the Foundation to retain this payment, which totals \$3,125,400 and \$3,254,913 included as a component of accounts payable and accrued expenses in the accompanying consolidated balance sheets as of June 30, 2022 and 2021, and is secured by an irrevocable letter of credit to the carrier for the same amount, which expires on December 31, 2022.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

NOTE 7 - RENTAL PROPERTY

Rental property (78% occupied as of June 30, 2022) consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 9,037,040	\$ 9,037,040
Building	36,149,160	36,149,160
Building improvements	12,991,656	12,663,113
Tenant improvements	16,857,194	15,630,186
Construction-in-progress	<u>21,720</u>	<u>48,391</u>
 Total	 75,056,770	 73,527,890
 Accumulated depreciation	 <u>(34,586,944)</u>	 <u>(33,102,274)</u>
 Rental property, net	 <u>\$ 40,469,826</u>	 <u>\$ 40,425,616</u>

NOTE 8 - MORTGAGE LOAN PAYABLE, NET

Outstanding mortgage loan payable as of June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Mortgage loan payable	\$ 59,738,927	\$ 61,244,157
Less unamortized costs of issuance	<u>(952,583)</u>	<u>(996,154)</u>
 Mortgage loan payable, net	 <u>\$ 58,786,344</u>	 <u>\$ 60,248,003</u>

The LLC entered into a mortgage loan (the "loan") on May 12, 2014 with an original principal amount of \$70 million, which matures on June 1, 2044. The loan bears interest at a rate of 4.75%. The monthly principal and interest payments of \$365,153 began on July 1, 2014. The mortgage is amortized over 30 years, with options to be called by the bank in 10 years and then every five years thereafter until the mortgage matures. The loan is collateralized by the Property and assignment of rents and other payments from the tenants and is guaranteed by the Foundation. The LLC incurred \$1,307,121 of financing costs in connection with obtaining the loan, which are being amortized over the life of the loan.

At June 30, 2022, future minimum principal payments were as follows:

	<u>Amount</u>
2023	\$ 1,578,306
2024	1,654,929
2025	1,735,271
2026	1,819,516
2027	1,907,850
Thereafter	<u>51,043,055</u>
	 <u>\$ 59,738,927</u>

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

Included in restricted cash in the accompanying consolidated balance sheets are balances in escrow accounts, including interest earned, of approximately \$1,252,000 and \$1,207,000 as of June 30, 2022 and 2021, respectively. Under the terms of the loan, the LLC was required to deposit annual payments of \$500,000 beginning on May 15, 2015 through May 15, 2019 and an additional payment of \$198,515 on May 15, 2020 into an escrow account maintained by the mortgage bank for future tenant improvements related to CUNY's extended lease.

NOTE 9 - RELATED PARTY TRANSACTIONS

The Foundation has an agreement with the LLC to lease 66,867 square feet of space in the LLC's Property that expires in April 2034. CUNY has an agreement with the LLC to lease 122,424 square feet of space in the Property of which 8,056 expires in March 2026 and 114,368 expires in April 2034. For the years ended June 30, 2022 and 2021, rental revenue from CUNY was \$6,330,107 and \$6,175,502, respectively.

In fiscal years 2022 and 2021, the Foundation approved grants to CUNY for central research initiatives of \$2,718,650 and \$2,300,000, respectively. Grants payable to CUNY at June 30, 2022 and 2021 were \$4,894,276 and \$4,103,081, respectively.

NOTE 10 - PROPERTY MANAGEMENT FEES

The LLC has a management agreement with a third party to manage and provide leasing services to the Property. The agreement was renewed on July 1, 2020 and will expire on July 1, 2023. Such expenses are included in operating expenses in the consolidated statements of activities. Additionally, the LLC pays the property manager a commission in accordance with the terms of the management agreement if the Property manager procures a new lease or an extension, renewal, or expansion of an existing lease for space in the Property during the term of this agreement; such costs are reported as deferred costs in the accompanying consolidated balance sheets and are amortized over the life of the lease.

NOTE 11 - REAL ESTATE TAX EXEMPTION

During fiscal years 2022 and 2021, the LLC obtained a real estate tax reduction amounting to \$1,700,291 and \$1,977,987, respectively, relating to an exemption for the portions of the Property used by CUNY and the Foundation as not-for-profit, tax exempt organizations.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

NOTE 12 - NATURAL CLASSIFICATION OF EXPENSES

The Foundation's principal program service is grants administration. Expenses reported in the accompanying consolidated statements of activities as research, training, other sponsored activity and other institutional activity are directly incurred in connection with its program service. Costs are allocated and reported on a functional basis using specific identification. Expenses by natural classification for the year ended June 30, 2022 consisted of the following:

	<u>Program Services</u>	<u>Administrative Expenses</u>	<u>Total Expenses</u>
Salaries and fringe	\$ 289,012,023	\$ 22,679,111	\$ 311,691,134
Facilities and administrative costs	59,355,293	-	59,355,293
Subcontracts	39,757,834	-	39,757,834
Independent contractor	20,335,802	27,193	20,362,995
Stipends	20,956,057	-	20,956,057
Supplies	14,570,946	35,048	14,605,994
Laboratory fees	1,792,040	-	1,792,040
Occupancy	2,218,466	-	2,218,466
Travel	3,059,766	750	3,060,516
Insurance	197,568	1,925,840	2,123,408
Conference and meeting	1,498,329	11,136	1,509,465
Postretirement credit	-	(14,267,991)	(14,267,991)
Interest expense	-	2,914,220	2,914,220
Real estate taxes	-	1,188,821	1,188,821
Depreciation and amortization	-	1,773,900	1,773,900
All other expenses	31,696,077	11,754,634	43,450,711
	<u>\$ 484,450,201</u>	<u>\$ 28,042,662</u>	<u>\$ 512,492,863</u>
Total expenses			

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

Expenses by natural classification for the year ended June 30, 2021 consisted of the following:

	Program Services	Administrative Expenses	Total Expenses
Salaries and fringe	\$ 270,782,228	\$ 22,481,834	\$ 293,264,062
Facilities and administrative costs	55,532,433	-	55,532,433
Subcontracts	46,865,939	-	46,865,939
Independent contractor	17,425,038	-	17,425,038
Stipends	19,991,196	-	19,991,196
Supplies	11,173,734	31,516	11,205,250
Laboratory fees	760,626	-	760,626
Occupancy	8,695,808	-	8,695,808
Travel	672,718	-	672,718
Insurance	251,092	1,764,720	2,015,812
Conference and meeting	476,265	3,546	479,811
Postretirement credit	-	(2,784,109)	(2,784,109)
Interest expense	-	2,984,189	2,984,189
Real estate taxes	-	1,374,034	1,374,034
Depreciation and amortization	-	1,920,501	1,920,501
All other expenses	35,573,120	10,506,909	46,080,029
	<u>\$ 468,200,197</u>	<u>\$ 38,283,140</u>	<u>\$ 506,483,337</u>
Total expenses			

NOTE 13 - LIQUIDITY

As of June 30, 2022 and 2021, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, were as follows:

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 258,822,451	\$ 198,186,898
Grants, contracts, and accounts receivable, net	101,707,596	102,301,763
Investments	44,204,494	50,914,594
Less:		
Accounts payable	(85,429,537)	(84,812,033)
Deferred revenue	(127,375,476)	(88,541,289)
Deposits held in custody for CUNY colleges	<u>(131,016,165)</u>	<u>(121,518,707)</u>
Total financial assets available within one year	<u>\$ 60,913,363</u>	<u>\$ 56,531,226</u>

RF CUNY maintains cash balances at a level designed to ensure short-term liquidity. In addition, a suitable portion of RF CUNY's investment balances are held in instruments that can readily be converted to cash, if needed.

Research Foundation of The City University of New York and Related Entity

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2022 and 2021

NOTE 14 - LINE OF CREDIT

RF CUNY entered into a line of credit agreement for \$15 million with First Republic Bank on January 6, 2021. The interest rate on the line of credit shall be equal to the Index minus one-quarter percent (0.25%) per annum but should not be adjusted to less than three percent (3%) per annum. The line of credit is secured by RF CUNY's accounts receivable with a value at June 30, 2022 of \$104 million. RF CUNY did not utilize the line of credit during fiscal 2022, and the outstanding balance at June 30, 2022 was \$0.

The terms of the line of credit require the maintenance of covenants, including financial reporting requirements and liquidity ratio minimums, which the bank may waive or modify at any time at their discretion.

NOTE 15 - SUBSEQUENT EVENTS

RF CUNY evaluated events subsequent to June 30, 2022 and through October 28, 2022, the date on which the consolidated financial statements were available to be issued, the result of which required no adjustments or disclosures to the accompanying consolidated financial statements.

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Research and Development Cluster:						
U.S. Department of Health and Human Services:						
Birth Defects and Developmental Disabilities - Prevention and Surveillance/ Pass-through - University of South Carolina	93.073	20-4113	\$ -	\$ 45,135	\$ 45,135	\$ -
Environmental Health	93.113		883,240	-	883,240	512,435
Centers for Research and Demonstration for Health Promotion and Disease Prevention/Pass-through - New York University School of Medicine	93.135	18-A0-00-1001506	-	97,095	97,095	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention/Pass-through - New York University School of Medicine	93.135	19-A0-S2-1001506	-	79,868	79,868	-
			-	176,963	176,963	-
COVID 19 - Injury Prevention and Control Research and State and Community Based Programs/Pass-through - New York University School of Medicine	93.136	21-A0-S4-1001506	-	146,444	146,444	-
NIEHS Hazardous Waste Worker Health and Safety Training/ Pass-through - Steelworkers Charitable & Educational Organization	93.142	5U45ES006175	-	260	260	-
NIEHS Superfund Hazardous Substances - Basic Research and Education	93.143		175,434	-	175,434	116,165
Human Genome Research/Pass-through - Dana Farber Cancer Institute	93.172	5U24HG004059	-	23,917	23,917	-
Human Genome Research/Pass-through - Dana Farber Cancer Institute	93.172	1318218	-	6,964	6,964	-
Human Genome Research/Pass-through - John Hopkins University	93.172	2003978368	-	135,410	135,410	-
			-	166,291	166,291	-
Research Related to Deafness and Communication Disorders	93.173		259,049	-	259,049	-
Research Related to Deafness and Communication Disorders/ Pass-through - Haskins Laboratories	93.173	A93-538.00	-	115,300	115,300	-
Research Related to Deafness and Communication Disorders/ Pass-through - New York University	93.173	F1399-02	-	56,949	56,949	-
Research Related to Deafness and Communication Disorders/ Pass-through - University of Connecticut	93.173	365809	-	171,873	171,873	-
			259,049	344,122	603,171	-
Research and Training in Complementary and Integrative Health	93.213		4,392	-	4,392	-
Research on Healthcare Costs, Quality and Outcomes	93.226		24,995	-	24,995	4,050
COVID 19 - Research on Healthcare Costs, Quality and Outcomes	93.226		280,551	-	280,551	-
			305,546	-	305,546	4,050
National Center on Sleep Disorders Research	93.233		74,462	-	74,462	-
National Center on Sleep Disorders Research/Pass-through - Rutgers University	93.233	7F518-01 01	-	11,803	11,803	-
			74,462	11,803	86,265	-

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Mental Health Research Grants	93.242		\$ 5,214,352	\$ -	\$ 5,214,352	\$ 1,219,134
Mental Health Research Grants/Pass-through – Albert Einstein College of Medicine	93.242	311497	-	8,923	8,923	-
Mental Health Research Grants/Pass-through – Albert Einstein College of Medicine	93.242	311685	-	17,567	17,567	-
Mental Health Research Grants/Pass-through – Columbia University	93.242	2(GG015869-01)	-	16,684	16,684	-
Mental Health Research Grants/Pass-through – New York Blood Center	93.242	IDP-NIH686	-	28,278	28,278	-
Mental Health Research Grants/Pass-through – New York University School of Medicine	93.242	19-A0-00-1003493	-	66,079	66,079	-
Mental Health Research Grants/Pass-through – Research Foundation for Mental Hygiene Inc.	93.242	1013362-5-26526	-	37,050	37,050	-
Mental Health Research Grants/Pass-through – Research Foundation for Mental Hygiene Inc.	93.242	1016815/4/27699	-	6,265	6,265	-
Mental Health Research Grants/Pass-through – Research Foundation for Mental Hygiene Inc.	93.242	1016868/33/27720	-	26,226	26,226	-
Mental Health Research Grants/Pass-through – Research Foundation for Mental Hygiene Inc.	93.242	1017740/34/28034	-	17,061	17,061	-
Mental Health Research Grants/Pass-through – Research Foundation for Mental Hygiene Inc.	93.242	137606	-	18,642	18,642	-
Mental Health Research Grants/Pass-through – Research Foundation for Mental Hygiene Inc.	93.242	PO148008	-	29,891	29,891	-
Mental Health Research Grants/Pass-through – Thomas Jefferson University	93.242	080-19250-S36601	-	141,406	141,406	-
Mental Health Research Grants/Pass-through – Whitman-Walker Institute	93.242	21-8041-01	-	52,134	52,134	-
			<u>5,214,352</u>	<u>466,206</u>	<u>5,680,558</u>	<u>1,219,134</u>
Occupational Safety and Health Program	93.262		114,876	-	114,876	-
Occupational Safety and Health Program/Pass-through – Icahn School of Medicine at Mount Sinai	93.262	0253-6530-4609	-	29,197	29,197	-
Occupational Safety and Health Program/Pass-through – Icahn School of Medicine at Mount Sinai	93.262	0253-7131-4609	-	180,882	180,882	-
Occupational Safety and Health Program/Pass-through – Icahn School of Medicine at Mount Sinai	93.262	0254-5935-4609	-	5,202	5,202	-
Occupational Safety and Health Program/Pass-through – Icahn School of Medicine at Mount Sinai	93.262	0254-B013-4609	-	17,205	17,205	-
			<u>114,876</u>	<u>232,486</u>	<u>347,362</u>	<u>-</u>
Alcohol Research Programs	93.273		174,311	-	174,311	4,433
Drug Abuse and Addiction Research Programs	93.279		3,824,116	-	3,824,116	595,535
Drug Abuse and Addiction Research Programs/Pass-through - Albert Einstein College of Medicine	93.279	311761	-	80,300	80,300	-
Drug Abuse and Addiction Research Programs/Pass-through - Brown University	93.279	00001513	-	5,095	5,095	-
Drug Abuse and Addiction Research Programs/Pass-through - Columbia University	93.279	5(GG015428-07)	-	61,229	61,229	-
Drug Abuse and Addiction Research Programs/Pass-through - Columbia University	93.279	05(GG015428-05)	-	771,096	771,096	-
Drug Abuse and Addiction Research Programs/Pass-through - Emory University	93.279	A421711	-	19,821	19,821	-
Drug Abuse and Addiction Research Programs/Pass-through - New York University	93.279	F1271-12	-	3,133	3,133	-
Drug Abuse and Addiction Research Programs/Pass-through - New York University	93.279	F1271-13	-	459	459	-
Drug Abuse and Addiction Research Programs/Pass-through - New York University	93.279	F1273-12	-	27,903	27,903	-
Drug Abuse and Addiction Research Programs/Pass-through - New York University	93.279	F1273-13	-	13,043	13,043	-
Drug Abuse and Addiction Research Programs/Pass-through - Oregon Health & Science University	93.279	1017225-004_CCNY	-	9,311	9,311	-
Drug Abuse and Addiction Research Programs/Pass-through - University of Miami	93.279	SPC-001059	-	42,651	42,651	-
Drug Abuse and Addiction Research Programs/Pass-through - Weill Cornell Medical College	93.279	204048-3	-	39,061	39,061	-
Drug Abuse and Addiction Research Programs/Pass-through - Weill Cornell Medical College	93.279	213861-3	-	47,687	47,687	-
			<u>3,824,116</u>	<u>1,120,789</u>	<u>4,944,905</u>	<u>595,535</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number				Passed Through to Subrecipients
			Direct	Pass-Through	Total	
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		\$ 675,727	\$ -	\$ 675,727	\$ -
Discovery and Applied Research for Technological Innovations to Improve Human Health/ Pass-through - Carnegie Mellon University	93.286	1090608-427026	-	130,189	130,189	-
Discovery and Applied Research for Technological Innovations to Improve Human Health/ Pass-through - The University of Chicago	93.286	FP069028-B	-	183,576	183,576	-
Discovery and Applied Research for Technological Innovations to Improve Human Health/ Pass-through - University of Virginia	93.286	GB10573.2124911	-	41,579	41,579	-
			<u>675,727</u>	<u>355,344</u>	<u>1,031,071</u>	<u>-</u>
Minority Health and Health Disparities Research	93.307		657,557	-	657,557	156,038
Minority Health and Health Disparities Research/Pass-through - Columbia University	93.307	5(GG017227-03)	-	251,513	251,513	-
Minority Health and Health Disparities Research/Pass-through - University of Central Florida	93.307	13136001	-	5,791	5,791	-
Minority Health and Health Disparities Research/Pass-through - University of Illinois	93.307	079243-16911	-	48,702	48,702	-
			<u>657,557</u>	<u>306,006</u>	<u>963,563</u>	<u>156,038</u>
Trans-NIH Research Support	93.310		110,787	-	110,787	-
Trans-NIH Research Support/ Pass-through - Columbia University	93.310	3(GG012298-10)	-	81,393	81,393	-
			<u>110,787</u>	<u>81,393</u>	<u>192,180</u>	<u>-</u>
Rare Disorders: Research, Surveillance, Health Promotion, and Education/Pass-through - South Carolina Department of Health and Environmental Control	93.315	PH-1-265	-	47,315	47,315	-
Rare Disorders: Research, Surveillance, Health Promotion, and Education/Pass-through - South Carolina Department of Health and Environmental Control	93.315	PH-1-266	-	27,928	27,928	-
			<u>-</u>	<u>75,243</u>	<u>75,243</u>	<u>-</u>
National Center for Advancing Translational Sciences/Pass-through - Columbia University	93.350	1 GG015712-05	-	78,462	78,462	-
National Center for Advancing Translational Sciences/Pass-through - Columbia University	93.350	1 GG015712-09	-	10,274	10,274	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	203581-6	-	10,665	10,665	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	203581-7	-	18,492	18,492	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	203851-9	-	11,012	11,012	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	213808-6	-	72,077	72,077	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	213808-7	-	45,191	45,191	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	213808-9	-	44,335	44,335	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	5250051103	-	4,099	4,099	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	5250051218	-	5,961	5,961	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	5250051224	-	1,396	1,396	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	5250070315	-	24,705	24,705	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	5250070324	-	6,776	6,776	-
National Center for Advancing Translational Sciences/Pass-through - Weill Cornell Medical College	93.350	5250070403	-	25,718	25,718	-
			<u>-</u>	<u>359,163</u>	<u>359,163</u>	<u>-</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Nursing Research/Pass-through - University of Pennsylvania	93.361	581600	\$ -	\$ 44,606	\$ 44,606	\$ -
Cancer Cause and Prevention Research	93.393		1,158,285	-	1,158,285	502,299
Cancer Cause and Prevention Research/Pass-through - Duke University	93.393	A031196	-	75,787	75,787	-
Cancer Cause and Prevention Research/Pass-through - Health Research, Inc.	93.393	228-06	-	199,598	199,598	-
Cancer Cause and Prevention Research/Pass-through - Memorial Sloan Kettering Cancer Center	93.393	BD523341C	-	94,875	94,875	-
Cancer Cause and Prevention Research/Pass-through - New York University School of Medicine	93.393	17-A1-00-007671-01	-	11,830	11,830	-
Cancer Cause and Prevention Research/Pass-through - The University of Chicago	93.393	AWD101813 (SUB00)	-	12,280	12,280	-
			<u>1,158,285</u>	<u>394,370</u>	<u>1,552,655</u>	<u>502,299</u>
Cancer Detection and Diagnosis Research	93.394		1,193,574	-	1,193,574	322,263
Cancer Detection and Diagnosis Research/Pass-through - Memorial Sloan Kettering Cancer Center	93.394	BD523891B	-	35,162	35,162	-
Cancer Detection and Diagnosis Research/Pass-through - Memorial Sloan Kettering Cancer Center	93.394	BD523891C	-	97,108	97,108	-
			<u>1,193,574</u>	<u>132,270</u>	<u>1,325,844</u>	<u>322,263</u>
Cancer Treatment Research	93.395		389,978	-	389,978	-
Cancer Biology Research	93.396		77,461	-	77,461	-
Cancer Biology Research/Pass-through - Massachusetts General Hospital	93.396	229675	-	116,248	116,248	-
Cancer Biology Research/Pass-through - The Rockefeller University	93.396	SUB00000136	-	33,988	33,988	-
Cancer Biology Research/Pass-through - The Rockefeller University	93.396	SUB00000207	-	164,631	164,631	-
			<u>77,461</u>	<u>314,867</u>	<u>392,328</u>	<u>-</u>
Cancer Centers Support Grants	93.397		3,066,637	-	3,066,637	71,803
Cancer Centers Support Grants/Pass-through- Memorial Sloan Kettering Cancer Center	93.397	BD528103	-	41,431	41,431	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-01	-	1,557	1,557	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-02	-	1,628	1,628	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-04	-	7,192	7,192	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-05	-	1,145	1,145	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-06	-	1,591	1,591	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-07	-	1,256	1,256	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-08	-	1,413	1,413	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2020-09	-	3,332	3,332	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2021-01	-	8,965	8,965	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2021-02	-	8,016	8,016	-
Cancer Centers Support Grants/Pass-through- Temple University	93.397	2021-03	-	1,513	1,513	-
			<u>3,066,637</u>	<u>79,039</u>	<u>3,145,676</u>	<u>71,803</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Cancer Research Manpower	93.398		\$ 370,133	\$ -	\$ 370,133	\$ -
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		1,661,081	-	1,661,081	1,191,158
ACL National Institute on Disability, Independent Living, and Rehabilitation Research/ Pass-through - Rutgers University	93.433	830039	-	11,427	11,427	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research/ Pass-through - Rutgers University	93.433	831671	-	11,481	11,481	-
			<u>1,661,081</u>	<u>22,908</u>	<u>1,683,989</u>	<u>1,191,158</u>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service/Pass-through - University of South Carolina	93.632	7Z220-00 02	-	4,968	4,968	-
Cardiovascular Diseases Research	93.837		130,935	-	130,935	78,041
Cardiovascular Diseases Research/Pass-through - Brigham and Women's Hospital, Inc.	93.837	116900	-	25,068	25,068	-
Cardiovascular Diseases Research/Pass-through - New York University School of Medicine	93.837	17-A0-00-1000209	-	80,457	80,457	-
Cardiovascular Diseases Research/Pass-through - Research Foundation of SUNY	93.837	100109165483591	-	8,174	8,174	-
			<u>130,935</u>	<u>113,699</u>	<u>244,634</u>	<u>78,041</u>
Lung Diseases Research	93.838		68,418	-	68,418	-
Lung Diseases Research/pass-through - University of California at San Francisco	93.838	12800SC	-	112,357	112,357	-
			<u>68,418</u>	<u>112,357</u>	<u>180,775</u>	<u>-</u>
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders/Pass-through - Weill Cornell Medical College	93.840	203536	-	4,535	4,535	-
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders/Pass-through - Weill Cornell Medical College	93.840	213437-1	-	51,539	51,539	-
			<u>-</u>	<u>56,074</u>	<u>56,074</u>	<u>-</u>
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		468,300	-	468,300	248,691
Arthritis, Musculoskeletal and Skin Diseases Research/Pass-through - Albert Einstein College of Medicine	93.846	312009	-	18,578	18,578	-
Arthritis, Musculoskeletal and Skin Diseases Research/Pass-through - Hospital for Special Surgery	93.846	004	-	3,848	3,848	-
Arthritis, Musculoskeletal and Skin Diseases Research/Pass-through - Icahn School of Medicine at Mount Sinai	93.846	0255-4183-4609	-	45,309	45,309	-
			<u>468,300</u>	<u>67,735</u>	<u>536,035</u>	<u>248,691</u>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		274,919	-	274,919	60,251
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		4,917,381	-	4,917,381	487,855
Extramural Research Programs in the Neurosciences and Neurological Disorders/ Pass-through - Pathmaker Neurosystems Inc.	93.853	G32248GG	-	7,410	7,410	-
Extramural Research Programs in the Neurosciences and Neurological Disorders/ Pass-through - University of Pennsylvania	93.853	584375	-	9,288	9,288	-
Extramural Research Programs in the Neurosciences and Neurological Disorders/ Pass-through - University of Texas Southwestern Medical College	93.853	GMO191003	-	140,425	140,425	-
			<u>4,917,381</u>	<u>157,123</u>	<u>5,074,504</u>	<u>487,855</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Allergy and Infectious Diseases Research	93.855		\$ 2,708,527	\$ -	\$ 2,708,527	\$ 210,161
COVID 19 - Allergy and Infectious Diseases Research	93.855		841,076	-	841,076	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31121B	-	844,914	844,914	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31121D	-	52,306	52,306	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31152A	-	165,927	165,927	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31167A	-	(864)	(864)	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	311885	-	(18,996)	(18,996)	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	311894	-	(8,000)	(8,000)	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31199H	-	144,159	144,159	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31199I	-	52,542	52,542	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31199J	-	98,753	98,753	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31199K	-	146,501	146,501	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31199M	-	85,934	85,934	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31199N	-	139,266	139,266	-
Allergy and Infectious Diseases Research/Pass-through - Albert Einstein College of Medicine	93.855	31614J	-	19,149	19,149	-
Allergy and Infectious Diseases Research/Pass-through - Memorial Sloan Kettering Cancer Center	93.855	BD518963D	-	34,035	34,035	-
Allergy and Infectious Diseases Research/Pass-through - St. Louis University	93.855	19078-45137	-	24,119	24,119	-
Allergy and Infectious Diseases Research/Pass-through - University of Maryland	93.855	F305852-1	-	67,025	67,025	-
Allergy and Infectious Diseases Research/Pass-through - Vanderbilt University Medical Center	93.855	VUMC94126	-	40,249	40,249	-
Allergy and Infectious Diseases Research/Pass-through - Whitman-Walker Institute	93.855	21-8040-01	-	91,876	91,876	-
Allergy and Infectious Diseases Research/Pass-through - Whitman-Walker Institute	93.855	21-8040-03	-	48,903	48,903	-
			<u>3,549,603</u>	<u>2,027,798</u>	<u>5,577,401</u>	<u>210,161</u>
Biomedical Research and Research Training	93.859		15,395,372	-	15,395,372	361,010
Biomedical Research and Research Training/Pass-through - Albert Einstein College of Medicine	93.859	311962	-	56,204	56,204	-
Biomedical Research and Research Training/Pass-through - New York Structural Biology Center	93.859	G00915-02	-	116,586	116,586	-
Biomedical Research and Research Training/Pass-through - Research Foundation at Stony Brook	93.859	1157840/2/86514	-	14,196	14,196	-
Biomedical Research and Research Training/Pass-through - Research Foundation at Stony Brook	93.859	90968/2/1167452	-	24,576	24,576	-
Biomedical Research and Research Training/Pass-through - Rutgers University	93.859	1699	-	19,651	19,651	-
Biomedical Research and Research Training/Pass-through - Rutgers University	93.859	2208	-	26,020	26,020	-
Biomedical Research and Research Training/Pass-through - University of Delaware	93.859	48215	-	60,895	60,895	-
Biomedical Research and Research Training/Pass-through - University of Michigan	93.859	SUBK00006975	-	200,164	200,164	-
Biomedical Research and Research Training/Pass-through - University of Texas at Austin	93.859	UTA17-001185	-	79,335	79,335	-
Biomedical Research and Research Training/Pass-through - Virginia Polytechnic Institute and State University	93.859	431987-19B75	-	996	996	-
			<u>15,395,372</u>	<u>598,623</u>	<u>15,993,995</u>	<u>361,010</u>

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Child Health and Human Development Extramural Research	93.865		\$ 685,736	\$ -	\$ 685,736	\$ 179,637
Child Health and Human Development Extramural Research/ Pass-through – Florida State University	93.865	R000002660	-	93,881	93,881	-
Child Health and Human Development Extramural Research/ Pass-through – Florida State University	93.865	R000002661	-	141,253	141,253	-
Child Health and Human Development Extramural Research/ Pass-through – Florida State University	93.865	R000002886	-	223,770	223,770	-
Child Health and Human Development Extramural Research/ Pass-through – Florida State University	93.865	R000002887	-	314,542	314,542	-
Child Health and Human Development Extramural Research/ Pass-through – Florida State University	93.865	R000002928	-	31,791	31,791	-
Child Health and Human Development Extramural Research/ Pass-through – Johns Hopkins University	93.865	2004508303	-	199	199	-
Child Health and Human Development Extramural Research/ Pass-through – National Bureau of Economic Research, Inc.	93.865	41850.01	-	31,118	31,118	-
Child Health and Human Development Extramural Research/ Pass-through – New York University	93.865	F0966-01	-	18,702	18,702	-
Child Health and Human Development Extramural Research/ Pass-through – University of California	93.865	2021-1519	-	76,595	76,595	-
Child Health and Human Development Extramural Research/ Pass-through – University of North Carolina	93.865	5117719	-	338,443	338,443	-
Child Health and Human Development Extramural Research/ Pass-through – University of North Carolina	93.865	5118659	-	863	863	-
Child Health and Human Development Extramural Research/ Pass-through – University of North Carolina	93.865	5119517	-	13,170	13,170	-
Child Health and Human Development Extramural Research/ Pass-through – University of North Carolina	93.865	5122131	-	6,258	6,258	-
Child Health and Human Development Extramural Research/ Pass-through – University of North Carolina	93.865	5122147	-	47,203	47,203	-
Child Health and Human Development Extramural Research/ Pass-through – University of North Carolina	93.865	5124547	-	1,066	1,066	-
Child Health and Human Development Extramural Research/ Pass-through – University of Texas at Austin	93.865	UTA20-000885	-	51,897	51,897	-
Child Health and Human Development Extramural Research/ Pass-through – Washington University at St. Louis	93.865	WU-17-138-MOD-5	-	11,986	11,986	-
			<u>685,736</u>	<u>1,402,737</u>	<u>2,088,473</u>	<u>179,637</u>
Aging Research	93.866		3,132,816	-	3,132,816	1,202,070
COVID 19 - Aging Research	93.866		6,657	-	6,657	-
Aging Research/Pass-through – Cassava Sciences, Inc.	93.866	1R44AG060878-01	-	24,333	24,333	-
Aging Research/Pass-through – Columbia University	93.866	3(GG012026-01)	-	71,363	71,363	-
Aging Research/Pass-through – Cornell University	93.866	92778-21114	-	11,103	11,103	-
Aging Research/Pass-through – Loma Linda University	93.866	2190077	-	68,947	68,947	-
Aging Research/Pass-through – New York University	93.866	F1037-01	-	84,445	84,445	-
Aging Research/Pass-through – New York University	93.866	F1552-01	-	20,421	20,421	-
Aging Research/Pass-through – New York University	93.866	20-A0-00-1004002	-	50,101	50,101	-
Aging Research/Pass-through – Rush University Medical Center	93.866	17091805-SUB01	-	172,110	172,110	-
Aging Research/Pass-through – Trustees of Dartmouth College	93.866	R 1530	-	19,093	19,093	-
Aging Research/Pass-through – University of Washington	93.866	UWSC9788	-	23,661	23,661	-
			<u>3,139,473</u>	<u>545,577</u>	<u>3,685,050</u>	<u>1,202,070</u>

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Vision Research	93.867		\$ 437,030	\$ -	\$ 437,030	\$ -
Vision Research/Pass-through - Yale University	93.867	CON-80003511 (GR	-	6,248	6,248	-
Vision Research/Pass-through - Yale University	93.867	GR110401 (CON-800024	-	34,859	34,859	-
			<u>437,030</u>	<u>41,107</u>	<u>478,137</u>	<u>-</u>
Medical Library Assistance	93.879		36,541	-	36,541	-
Medical Library Assistance/Pass-through - Columbia University	93.879	1(GG015654)	-	57,976	57,976	-
Medical Library Assistance/Pass-through - Columbia University	93.879	2(GG015654-03)	-	21,650	21,650	-
			<u>36,541</u>	<u>79,626</u>	<u>116,167</u>	<u>-</u>
HIV Demonstration, Research, Public and Professional Education Projects	93.941		375,606	-	375,606	-
International Research and Research Training/Pass-through - Rutgers University	93.989	1681	-	4,919	4,919	-
International Research and Research Training/Pass-through - Rutgers University	93.989	1941	-	21,905	21,905	-
			<u>-</u>	<u>26,824</u>	<u>26,824</u>	<u>-</u>
Various	93.U01		32,265	-	32,265	-
Various/Pass-through - ABT Associates Inc.	93.U02	HPOG2-HOSTOS	-	13,000	13,000	-
COVID 19 - Various/Pass-through - Memorial Sloan Kettering Cancer Center	93.U03	BD528151	-	9,778	9,778	-
Various/Pass-through - Memorial Sloan Kettering Cancer Center	93.U04	CRA164	-	13,523	13,523	-
Various/Pass-through - University of Rochester	93.U05	SUB00000125	-	29,283	29,283	-
Total U.S. Department of Health and Human Services			<u>49,902,577</u>	<u>10,175,540</u>	<u>60,078,117</u>	<u>7,523,029</u>
U.S. Department of Agriculture:						
Agricultural Research Basic and Applied Research/Pass-through - K.E.E.P Inc. Foundation	10.001	7O657-00 01	-	7,638	7,638	-
Higher Education - Institution Challenge Grants Program/Pass-through - Michigan State University	10.217	RC109638MEC	-	46,308	46,308	-
Community Food Projects/Pass-through - Council on the Environment Inc.	10.225	7Z076-00 03	-	(3,358)	(3,358)	-
Agriculture and Food Research Initiative (AFRI)	10.310		174,206	-	174,206	10,250
Research Joint Venture and Cost Reimbursable Agreements	10.707		29,262	-	29,262	-
Soil Survey	10.903		62,066	-	62,066	10,900
Soil Survey/Pass-through - University of Connecticut	10.903	NR193A750023C018	-	6,000	6,000	-
			<u>62,066</u>	<u>6,000</u>	<u>68,066</u>	<u>10,900</u>
Total U.S. Department of Agriculture			<u>265,534</u>	<u>56,588</u>	<u>322,122</u>	<u>21,150</u>

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
U.S. Department of Commerce:						
Climate and Atmospheric Research	11.431		\$ 5,526	\$ -	\$ 5,526	\$ -
Climate and Atmospheric Research/Pass-through - Columbia University	11.431	1 (GG015524)	-	40,991	40,991	-
Climate and Atmospheric Research/Pass-through - Columbia University	11.431	2(GG015537)	-	74,259	74,259	-
Climate and Atmospheric Research/Pass-through - Columbia University	11.431	2(GG016650-01)	-	5,708	5,708	-
			<u>5,526</u>	<u>120,958</u>	<u>126,484</u>	<u>-</u>
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes/Pass-through - University of Maryland	11.432	82392-Z7554206	-	466,667	466,667	9,132
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes/Pass-through - University of Oklahoma	11.432	2021-06	-	19,940	19,940	-
			<u>-</u>	<u>486,607</u>	<u>486,607</u>	<u>9,132</u>
Weather and Air Quality Research	11.459		56,396	-	56,396	-
Educational Partnership Program	11.481		3,431,380	-	3,431,380	1,376,810
COVID 19 - Educational Partnership Program	11.481		1,371,189	-	1,371,189	346,466
			<u>4,802,569</u>	<u>-</u>	<u>4,802,569</u>	<u>1,723,276</u>
Measurement and Engineering Research and Standards/Pass-through - Boston University	11.609	4500003501	-	28,131	28,131	-
Measurement and Engineering Research and Standards/Pass-through - Columbia University	11.609	1(GG014568)	-	95,531	95,531	-
			<u>-</u>	<u>123,662</u>	<u>123,662</u>	<u>-</u>
Total U.S. Department of Commerce			<u>4,864,491</u>	<u>731,227</u>	<u>5,595,718</u>	<u>1,732,408</u>
U.S. Department of Defense:						
Basic and Applied Scientific Research	12.300		1,585,779	-	1,585,779	20,085
Scientific Research - Combating Weapons of Mass Destruction	12.351		245,239	-	245,239	185,777
Scientific Research - Combating Weapons of Mass Destruction/ Pass-through - Columbia University	12.351	1(GG012727)	-	21,564	21,564	-
			<u>245,239</u>	<u>21,564</u>	<u>266,803</u>	<u>185,777</u>
Military Medical Research and Development	12.420		180,963	-	180,963	-
Military Medical Research and Development/ Pass-through - New York University School of Medicine	12.420	16A00000720101	-	632	632	-
			<u>180,963</u>	<u>632</u>	<u>181,595</u>	<u>-</u>
Basic Scientific Research	12.431		581,423	-	581,423	-
Basic Scientific Research/Pass-through - DCS Corporation	12.431	APX02-N013	-	16,995	16,995	-
Basic Scientific Research/Pass-through - Rensselaer Poly Institute	12.431	A12892	-	36,662	36,662	-
Basic Scientific Research/Pass-through - University of California	12.431	00010863	-	128,468	128,468	-
Basic Scientific Research/Pass-through - University of Michigan	12.431	SUBK00010334	-	7,417	7,417	-
Basic Scientific Research/Pass-through - University of Rhode Island	12.431	8543/020121	-	26,190	26,190	-
			<u>581,423</u>	<u>215,732</u>	<u>797,155</u>	<u>-</u>
Centers for Academic Excellence/Pass-through - Syracuse University	12.598	SP30991-2-05667-S02	-	5,405	5,405	-
Centers for Academic Excellence/Pass-through - Syracuse University	12.598	SP30991305971S02	-	16,527	16,527	-
			<u>-</u>	<u>21,932</u>	<u>21,932</u>	<u>-</u>

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For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number				Passed Through to Subrecipients
			Direct	Pass-Through	Total	
Basic, Applied, and Advanced Research in Science and Engineering	12.630		\$ 575,890	\$ -	\$ 575,890	\$ -
COVID 19 - Basic, Applied, and Advanced Research in Science and Engineering	12.630		184,517	-	184,517	-
Basic, Applied, and Advanced Research in Science and Engineering/ Pass-through - George Mason University	12.630	E2043344	-	12,200	12,200	-
Basic, Applied, and Advanced Research in Science and Engineering/ Pass-through - National Science Teachers Association	12.630	21-871-036	-	7,284	7,284	-
Basic, Applied, and Advanced Research in Science and Engineering/ Pass-through - National Science Teachers Association	12.630	21-871-037	-	5,242	5,242	-
Basic, Applied, and Advanced Research in Science and Engineering/ Pass-through - National Science Teachers Association	12.630	22-871-042	-	1,722	1,722	-
Basic, Applied, and Advanced Research in Science and Engineering/ Pass-through - National Science Teachers Association	12.630	22-871-043	-	6,658	6,658	-
Basic, Applied, and Advanced Research in Science and Engineering/ Pass-through - Rochester Institute of Technology	12.630	7V045-00 03	-	1,000	1,000	-
			<u>760,407</u>	<u>34,106</u>	<u>794,513</u>	<u>-</u>
Air Force Defense Research Sciences Program	12.800		847,027	-	847,027	158,641
COVID 19 - Air Force Defense Research Sciences Program	12.800		2,234,211	-	2,234,211	1,111,854
Air Force Defense Research Sciences Program/Pass-through - Azimuth Corporation	12.800	238-013-CUNY	-	20,965	20,965	-
Air Force Defense Research Sciences Program/Pass-through - Columbia University	12.800	1(GG017019)	-	138,530	138,530	-
Air Force Defense Research Sciences Program/Pass-through - Duke University	12.800	313-1119	-	56,574	56,574	-
Air Force Defense Research Sciences Program/Pass-through - Georgia State University	12.800	SP00012088-01	-	1,690	1,690	-
Air Force Defense Research Sciences Program/Pass-through - Northwestern University	12.800	SP0032777-PROJ00	-	56,163	56,163	-
Air Force Defense Research Sciences Program/Pass-through - Stanford University	12.800	62658435-184333	-	171,621	171,621	-
			<u>3,081,238</u>	<u>445,543</u>	<u>3,526,781</u>	<u>1,270,495</u>
GenCyber Grants Program	12.903		41,601	-	41,601	-
Research and Technology Development	12.910		131,306	-	131,306	-
Research and Technology Development/Pass-through - Columbia University	12.910	3(GG017064-01)	-	95,972	95,972	-
			<u>131,306</u>	<u>95,972</u>	<u>227,278</u>	<u>-</u>
Various	12.U01		1,099,430	-	1,099,430	334,080
COVID 19 - Various	12.U02		260,890	-	260,890	-
Various/Pass-through - Atolla Tech	12.U03	RF-LOG_NO_24068	-	3,933	3,933	-
Various/Pass-through - Board of Trustees of the Colorado School of Mines	12.U04	401936-5801	-	56,972	56,972	-
Various/Pass-through - Charles River Analytics, Inc.	12.U05	SC1715603	-	76,809	76,809	-
Various/Pass-through - Intelligent Fusion Technology, Inc.	12.U06	IFT084-01	-	42,116	42,116	-
Various/Pass-through - Jacobs Technology Inc.	12.U07	RAPT1-0000000021	-	31,608	31,608	-
Various/Pass-through - MSI Stem Research & Development Consortium	12.U08	D01-W911SR-14-2-000	-	20,314	20,314	-
Various/Pass-through - MSI Stem Research & Development Consortium	12.U09	W911SR-14-2-0001	-	226,813	226,813	26,766
Various/Pass-through - PPG Industries, Inc.	12.U10	F2D105321	-	52,215	52,215	-
Various/Pass-through - PPG Industries, Inc.	12.U11	F2D113748	-	36,089	36,089	-
Various/Pass-through - Silicon Audio RF Circulator LLC	12.U12	W911NF22P0033	-	4,516	4,516	-
Various/Pass-through - Structured Materials Industries Inc.	12.U13	42161	-	10,457	10,457	-
Various/Pass-through - Teledyne Brown Engineering, Inc.	12.U14	955862	-	19,924	19,924	-
Various/Pass-through - University of Dayton Research Institute	12.U15	RSC20060	-	81,935	81,935	-
Various/Pass-through - University of Rhode Island	12.U16	0008690/102020	-	11,617	11,617	-
Total U.S. Department of Defense			<u>7,968,276</u>	<u>1,510,799</u>	<u>9,479,075</u>	<u>1,837,203</u>
U.S. Department of Housing and Urban Development:						
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)/Pass-through NYC Department of Environmental Protection	14.269	20146201442	-	94,143	94,143	-
U.S. Department of the Interior:						
Asian Elephant Conservation Fund	15.621		88,205	-	88,205	22,680
Assistance to State Water Resources Research Institutes/Pass-through - Cornell University	15.805	78963-11357	-	19,621	19,621	-
Total U.S. Department of the Interior			<u>88,205</u>	<u>19,621</u>	<u>107,826</u>	<u>22,680</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
U.S. Department of Justice:						
Services for Trafficking Victims/Pass-through - International Association of Chiefs of Police	16.320	2017-VT-BX-K101	\$ -	\$ (1,162)	\$ (1,162)	\$ -
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		934,040	-	934,040	262,505
National Institute of Justice Research, Evaluation, and Development Project Grants/ Pass-through – Michigan State University	16.560	RC112035 - RFCUN	-	136,388	136,388	-
National Institute of Justice Research, Evaluation, and Development Project Grants/ Pass-through – Northeastern University	16.560	504629-78050	-	9,910	9,910	-
National Institute of Justice Research, Evaluation, and Development Project Grants/ Pass-through – Old Dominion University Research Foundation	16.560	19-193-100792-010	-	38,839	38,839	-
National Institute of Justice Research, Evaluation, and Development Project Grants/ Pass-through – RTI International	16.560	1-312-0217807-6	-	20,310	20,310	-
			<u>934,040</u>	<u>205,447</u>	<u>1,139,487</u>	<u>262,505</u>
Crime Victim Assistance/Discretionary Grants	16.582		32,359	-	32,359	12,951
Project Safe Neighborhoods/Pass-through – Delaware Criminal Justice Council	16.609	7H246-00 01	-	160	160	-
Edward Byrne Memorial Justice Assistance Grant Program/Pass-through - Chicago Police Department	16.738	7H346-00 01	-	76,434	76,434	-
Economic, High-Tech, and Cyber Crime Prevention	16.752		106,242	-	106,242	17,431
Various/ Pass-through -Foundation for Puerto Rico, Inc.	16.U01	FPR-SP-2020-10	-	101,089	101,089	-
Various/ Pass-through - Research Foundation SUNY	16.U01	2-90329	-	71,482	71,482	-
Total U.S. Department of Justice			<u>1,072,641</u>	<u>453,450</u>	<u>1,526,091</u>	<u>292,887</u>
U.S. Department of State:						
International Programs to Combat Human Trafficking/Pass-through - University of Georgia Research Foundation	19.019	SUB00002372	-	38,522	38,522	16,523
International Programs to Combat Human Trafficking/Pass-through - University of Georgia Research Foundation	19.019	SUB00002373	-	10,423	10,423	-
			<u>-</u>	<u>48,945</u>	<u>48,945</u>	<u>16,523</u>
Professional and Cultural Exchange Programs - Citizen Exchanges/Pass-through - Criminal Justice Systems	19.703		839,411	-	839,411	315,662
Trans-National Crime	19.705		249,380	-	249,380	-
Total U.S. Department of State			<u>1,088,791</u>	<u>48,945</u>	<u>1,137,736</u>	<u>332,185</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
U.S. Department of Transportation:						
Air Transportation Centers of Excellence/Pass-through - Pennsylvania State University	20.109	S000487-FAA	\$ -	\$ 22,048	\$ 22,048	\$ -
Highway Research and Development Program/Pass-through – JHK Engineering	20.200	BN710157	-	10,735	10,735	-
Highway Research and Development Program/Pass-through – JHK Engineering	20.200	BN7600018	-	695	695	-
Highway Research and Development Program/Pass-through – New Jersey Department of Transportation	20.200	RFCUNY-56	-	(533)	(533)	-
			-	10,897	10,897	-
Highway Planning and Construction/Pass-through – NYC Department of Transportation	20.205	57315-xx 29	-	232,926	232,926	187,746
Highway Planning and Construction/Pass-through – New York University	20.205	S0838-04	-	18,335	18,335	-
Highway Planning and Construction/Pass-through – NYS Department of Transportation	20.205	C030793	-	673,689	673,689	611,406
Highway Planning and Construction/Pass-through – NYS Department of Transportation	20.205	C030794	-	459,071	459,071	416,429
Highway Planning and Construction/Pass-through – NYS Energy Research & Development Authority	20.205	116582	-	14,217	14,217	14,217
			-	1,398,238	1,398,238	1,229,798
Highway Training and Education	20.215		17,000	-	17,000	-
University Transportation Centers Program/Pass-through - New York University	20.701	F8741-04	-	21,321	21,321	-
University Transportation Centers Program/Pass-through - University of Missouri	20.701	00055082-01C	-	108,625	108,625	-
University Transportation Centers Program/Pass-through - University of Missouri	20.701	00055082-01D	-	87,270	87,270	-
			-	217,216	217,216	-
Various	20.U01		47,082	-	47,082	-
Various/Pass-through - Genex Systems	20.U02	469-HYD-1-25	-	17,189	17,189	-
Various/Pass-through - Tufts University	20.U03	1-131988190-A1	-	80,311	80,311	-
Total U.S. Department of Transportation			64,082	1,745,899	1,809,981	1,229,798
U.S. Department of Treasury:						
Social Impact Partnerships to Pay for Results Act (SIPRA)/Pass-through - NYC Mayor's Office of Criminal Justice	21.017	57282-00 01	-	3,503	3,503	-
National Aeronautics and Space Administration:						
Science	43.001		1,495,606	-	1,495,606	81,287
COVID 19 - Science	43.001		30,674	-	30,674	-
Science/Pass-through – American Museum of Natural History	43.001	A25-2018-1	-	21,326	21,326	-
Science/Pass-through – Columbia University	43.001	1 GG017165-01	-	24,286	24,286	-
Science/Pass-through – Cornell University	43.001	84502-11114	-	52,016	52,016	-
Science/Pass-through –Jet Propulsion Laboratory	43.001	1654034	-	63,237	63,237	-
Science/Pass-through –Jet Propulsion Laboratory	43.001	1661464	-	40,000	40,000	-
Science/Pass-through –Jet Propulsion Laboratory	43.001	1671849	-	6,771	6,771	-
Science/Pass-through – Smithsonian Astrophysical Observatory	43.001	G01-22089A	-	17,724	17,724	-
Science/Pass-through – Smithsonian Institute	43.001	21-SUBC-440-0000	-	1,888	1,888	-
Science/Pass-through – University of California at Berkley	43.001	00010087	-	19,307	19,307	-
Science/Pass-through – University of California at Davis	43.001	A18-2017-S001	-	12,470	12,470	-
			1,526,280	259,025	1,785,305	81,287
Exploration	43.003		29,707	-	29,707	-
Exploration/Pass-through - Baylor College of Medicine	43.003	T0409	-	91,112	91,112	41,154
			29,707	91,112	120,819	41,154

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number				Passed Through to Subrecipients
			Direct	Pass-Through	Total	
Office of Stem Engagement (OSTEM)	43.008		\$ 1,514,264	\$ -	\$ 1,514,264	\$ 50,458
Office of Stem Engagement (OSTEM)/ Pass-through - Cornell University	43.008	90830-20363	-	26,000	26,000	-
Office of Stem Engagement (OSTEM)/ Pass-through - Cornell University	43.008	90830-20368	-	15,000	15,000	-
Office of Stem Engagement (OSTEM)/ Pass-through - Cornell University	43.008	90830-20379	-	11,007	11,007	-
			<u>1,514,264</u>	<u>52,007</u>	<u>1,566,271</u>	<u>50,458</u>
Various/Pass-through – Columbia University	43.U01	GG013258	-	43,624	43,624	-
Various/Pass-through – Nonohmic, Inc.	43.U02	80NSSC21C0302	-	35,000	35,000	-
Various/Pass-through – Nonohmic, Inc.	43.U02	80NSSC22CA172	-	1,446	1,446	-
Various/Pass-through – Space Telescope Science Institute	43.U03	HST-GO-15107.006A	-	791	791	-
Total National Aeronautics and Space Administration			<u>3,070,251</u>	<u>483,005</u>	<u>3,553,256</u>	<u>172,899</u>
National Endowment for the Humanities:						
Promotion of the Humanities Research/Pass-through -Benedictine University	45.161	7H388-00 01	-	20,285	20,285	-
Promotion of the Humanities Professional Development	45.163		13,829	-	13,829	-
COVID 19 - Promotion of the Humanities Office of Digital Humanities	45.169		11,925	-	11,925	-
Total National Endowment for the Humanities			<u>25,754</u>	<u>20,285</u>	<u>46,039</u>	<u>-</u>
National Science Foundation:						
Engineering	47.041		3,554,921	-	3,554,921	492,880
Engineering/Pass-through – Columbia University	47.041	1(GG017002)	-	65,980	65,980	-
Engineering/Pass-through – Michigan State University	47.041	RC106692CUNY	-	5,557	5,557	-
Engineering/Pass-through – New York Institute of Technology	47.041	CBET-1856032-CCNY-1	-	49,806	49,806	-
Engineering/Pass-through – Secutopia Corporation	47.041	1956291	-	13,219	13,219	-
Engineering/Pass-through – Worcester Polytechnic Institute	47.041	10631-GR	-	14,105	14,105	-
			<u>3,554,921</u>	<u>148,667</u>	<u>3,703,588</u>	<u>492,880</u>
Mathematical and Physical Sciences	47.049		5,789,781	-	5,789,781	272,191
COVID 19 - Mathematical and Physical Sciences	47.049		200,763	-	200,763	-
Mathematical and Physical Sciences/Pass-through – Columbia University	47.049	1(GG008600)	-	101,228	101,228	-
Mathematical and Physical Sciences/Pass-through – Columbia University	47.049	1(GG015783-06)	-	236,919	236,919	-
Mathematical and Physical Sciences/Pass-through – Princeton University	47.049	SUB0000224	-	266,898	266,898	-
Mathematical and Physical Sciences/Pass-through – Texas A&M University	47.049	M2002927	-	81,464	81,464	-
Mathematical and Physical Sciences/Pass-through – University of Pennsylvania	47.049	577692	-	174,761	174,761	-
Mathematical and Physical Sciences/Pass-through – University of Washington	47.049	UWSC12978	-	53,454	53,454	-
			<u>5,990,544</u>	<u>914,724</u>	<u>6,905,268</u>	<u>272,191</u>
Geosciences	47.050		1,955,351	-	1,955,351	460,499
Geosciences/Pass-through – Columbia University	47.050	1(GG015450)	-	47,187	47,187	-
Geosciences/Pass-through – Columbia University	47.050	7B(GG009393-04)	-	22,594	22,594	-
Geosciences/Pass-through – Columbia University	47.050	7C(GG009393-04)	-	36,523	36,523	-
			<u>1,955,351</u>	<u>106,304</u>	<u>2,061,655</u>	<u>460,499</u>
Computer and Information Science and Engineering	47.070		1,672,024	-	1,672,024	-
COVID 19 - Computer and Information Science and Engineering	47.070		154,841	-	154,841	-
Computer and Information Science and Engineering/Pass-through – Columbia University	47.070	1 GG015800	-	174,407	174,407	-
Computer and Information Science and Engineering/Pass-through – Columbia University	47.070	3(GG014460-04)	-	12,435	12,435	-
Computer and Information Science and Engineering/Pass-through – Massachusetts Institute of Technology	47.070	S4158	-	28,143	28,143	-
Computer and Information Science and Engineering/Pass-through – Northeastern Illinois University	47.070	21049-211729-NYC	-	14,500	14,500	-
Computer and Information Science and Engineering/Pass-through – Rutgers University	47.070	0777	-	102,938	102,938	-
Computer and Information Science and Engineering/Pass-through – University of Central Florida	47.070	16406229	-	28,110	28,110	-
Computer and Information Science and Engineering/Pass-through – University of Missouri	47.070	C00062047-1	-	5,768	5,768	-
			<u>1,826,865</u>	<u>366,301</u>	<u>2,193,166</u>	<u>-</u>

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number				Passed Through to Subrecipients
			Direct	Pass-Through	Total	
Biological Sciences	47.074		\$ 3,919,919	\$ -	\$ 3,919,919	\$ 48,034
COVID 19 - Biological Sciences	47.074		146,134	-	146,134	-
Biological Sciences/Pass-through – Arizona Board of Regents, University of Arizona	47.074	575339	-	39,292	39,292	-
Biological Sciences/Pass-through – Cary Institute of Ecosystem Studies	47.074	3340/200201939	-	5,478	5,478	-
Biological Sciences/Pass-through – Cary Institute of Ecosystem Studies	47.074	3392/200201973	-	109,815	109,815	14,200
Biological Sciences/Pass-through – Cornell University	47.074	210251	-	28,032	28,032	-
Biological Sciences/Pass-through – Hofstra University	47.074	RCNCUNYQCC25964	-	3,426	3,426	-
Biological Sciences/Pass-through – Research Foundation of SUNY	47.074	R1141499	-	43,446	43,446	-
Biological Sciences/Pass-through – St. Johns University	47.074	Q001	-	2,319	2,319	-
			<u>4,066,053</u>	<u>231,808</u>	<u>4,297,861</u>	<u>62,234</u>
Social, Behavioral, and Economic Sciences	47.075		1,896,723	-	1,896,723	401,907
COVID 19 - Social, Behavioral, and Economic Sciences	47.075		99,164	-	99,164	-
Social, Behavioral, and Economic Sciences/Pass-through – Molloy College	47.075	BC-REU2	-	31,200	31,200	-
Social, Behavioral, and Economic Sciences/Pass-through – Molloy College	47.075	RF CUNY-BC 001	-	4,484	4,484	-
Social, Behavioral, and Economic Sciences/Pass-through – University of Southern California	47.075	SCON-0002700	-	18,094	18,094	-
			<u>1,995,887</u>	<u>53,778</u>	<u>2,049,665</u>	<u>401,907</u>
Education and Human Resources	47.076		6,971,407	-	6,971,407	451,724
COVID 19 - Education and Human Resources	47.076		516,746	-	516,746	-
Education and Human Resources/Pass-through – Central Washington University	47.076	2222450001YR1	-	168,840	168,840	-
Education and Human Resources/Pass-through – Cold Spring Harbor Laboratory	47.076	71824-00 04	-	4,397	4,397	-
Education and Human Resources/Pass-through – Cold Spring Harbor Laboratory	47.076	42100315	-	13,747	13,747	-
Education and Human Resources/Pass-through – Embry-Riddle Aeronautical University	47.076	63018-01	-	20,613	20,613	-
Education and Human Resources/Pass-through – New York Harbor Foundation, Inc.	47.076	DRL17590006	-	1,693	1,693	-
Education and Human Resources/Pass-through – New York University	47.076	F1024-01	-	86,847	86,847	-
Education and Human Resources/Pass-through – Pace University	47.076	CD0006940	-	5,089	5,089	-
Education and Human Resources/Pass-through – Research Foundation of SUNY	47.076	79207-QCC	-	65,537	65,537	-
Education and Human Resources/Pass-through – Research Foundation at Stony Brook	47.076	82923/3/1150209	-	24,563	24,563	-
Education and Human Resources/Pass-through – University of Michigan	47.076	SUBK00015706	-	48,856	48,856	-
Education and Human Resources/Pass-through – University of Texas at Austin	47.076	UTA17-000764	-	27,697	27,697	-
			<u>7,488,153</u>	<u>467,879</u>	<u>7,956,032</u>	<u>451,724</u>
Polar Programs	47.078		116,431	-	116,431	-
Office of International Science and Engineering	47.079		377,496	-	377,496	-
COVID 19 - Office of International Science and Engineering	47.079		924,958	-	924,958	-
			<u>1,302,454</u>	<u>-</u>	<u>1,302,454</u>	<u>-</u>
Integrative Activities/Pass-through - Columbia University	47.083	1(GG015656)	-	15,564	15,564	-
NSF Technology, Innovation, and Partnerships	47.084		4,883	-	4,883	-
Various/Pass-through - Innobot LLC	47.U01	IIP-1915721	-	28,469	28,469	-
Various/Pass-through - SIPPA Solutions LLC	47.U02	NSF-1831214-SUB-CUNY	-	4,547	4,547	-
Various/Pass-through - Vivoz Biolabs, LLC	47.U03	NSF STTR GRANT	-	8,998	8,998	-
Total National Science Foundation			<u>28,301,542</u>	<u>2,347,039</u>	<u>30,648,581</u>	<u>2,141,435</u>

Research Foundation of The City University of New York and Related Entity

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
U.S. Office of Personnel Management:						
Various	64.U01		\$ 23,704	\$ -	\$ 23,704	\$ -
Environmental Protection Agency:						
Long Island Sound Program/Pass-through - Research Foundation of SUNY	66.437	82913-1156439	-	94,709	94,709	31,750
Long Island Sound Program/Pass-through - Trustees of Clark University	66.437	2S193-7532	-	24,963	24,963	-
Total Environmental Protection Agency:			-	119,672	119,672	31,750
Nuclear Regulatory Commission:						
U. S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		225,244	-	225,244	-
U.S. Department of Energy:						
Office of Science Financial Assistance Program	81.049		10,770,349	-	10,770,349	1,415,368
Office of Science Financial Assistance Program/Pass-through – Brookhaven Science Associates LLC	81.049	391078	-	236,104	236,104	-
Office of Science Financial Assistance Program/Pass-through – Case Western Reserve University	81.049	RES513722	-	135,679	135,679	-
Office of Science Financial Assistance Program/Pass-through – University of Pennsylvania	81.049	583468	-	66,382	66,382	-
			10,770,349	438,165	11,208,514	1,415,368
Conservation Research and Development	81.086		342,404	-	342,404	-
Nuclear Energy Research, Development and Demonstration	81.121		398,162	-	398,162	134,921
Advanced Research Projects Agency - Energy	81.135		162,870	-	162,870	43,444
Advanced Research Projects Agency - Energy/Pass-through – Ionic Materials, Inc.	81.135	DE-AR0000780	-	127,208	127,208	-
Advanced Research Projects Agency - Energy/Pass-through – NK Lab, LLC	81.135	0100	-	125,426	125,426	-
			162,870	252,634	415,504	43,444
Various/Pass-through – Alliance for Sustainable Energy, LLC	81.U01	AGR-2020-10202	-	17,739	17,739	17,029
Various/Pass-through – Alliance for Sustainable Energy, LLC	81.U02	SUB-2020-10354	-	87,892	87,892	-
Various/Pass-through – Alliance for Sustainable Energy, LLC	81.U02	SUB-2022-10178	-	17,745	17,745	-
Various/Pass-through – Argonne National Laboratory	81.U03	1F-60384	-	58,550	58,550	-
Various/Pass-through – Argonne National Laboratory	81.U03	1F-60527	-	19,330	19,330	-
Various/Pass-through – Brookhaven Science Associates, LLC	81.U04	377141	-	66,705	66,705	-
Various/Pass-through – Fermi Research Alliance LLC	81.U05	677053	-	13,956	13,956	-
Various/Pass-through – MSI Stem Research & Development Consortium	81.U06	W911SR-14-2-0001-005	-	63,352	63,352	-
Various/Pass-through – Oak Ridge Institute for Science and Education	81.U07	DE-SC0014664	-	12,814	12,814	-
Various/Pass-through – Sandia National Laboratories	81.U08	1732243	-	161,778	161,778	-
Various/Pass-through – Sandia National Laboratories	81.U09	2336020	-	84,422	84,422	-
Various/Pass-through – UT-Batelle, LLC	81.U10	4000170248	-	33,530	33,530	-
Total U.S. Department of Energy			11,673,785	1,328,612	13,002,397	1,610,762
U.S. Department of Education:						
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program/Pass-through - Columbia University	84.015	1(GG013995-19)	-	3,721	3,721	-
International Research and Studies	84.017		53,567	-	53,567	-
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		67,115	-	67,115	-
Graduate Assistance in Areas of National Need	84.200		245,073	-	245,073	-
Education, Research, Development and Dissemination	84.305		563,105	-	563,105	107,291
COVID 19 - Education, Research, Development and Dissemination	84.305		134,392	-	134,392	-
Education, Research, Development and Dissemination/Pass-through – Columbia University Teachers College	84.305	511148	-	71,652	71,652	-
Education, Research, Development and Dissemination/Pass-through – Education Development Center	84.305	12648	-	109,273	109,273	-
Education, Research, Development and Dissemination/Pass-through – New York University	84.305	F0959-01	-	3,193	3,193	-
Education, Research, Development and Dissemination/Pass-through – University of Pennsylvania	84.305	583399	-	3,441	3,441	-
Education, Research, Development and Dissemination/Pass-through – University of Virginia	84.305	GM10155	-	9,686	9,686	-
			697,497	197,245	894,742	107,291

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For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Child Care Access Means Parents in School	84.335		\$ 253,203	\$ -	\$ 253,203	\$ -
Various/Pass-through – MDRC	84.U01	R305A170250	-	928	928	-
Various/Pass-through – MDRC	84.U01	1168-CUNY-01	-	28,421	28,421	-
Total U.S. Department of Education			<u>1,316,455</u>	<u>230,315</u>	<u>1,546,770</u>	<u>107,291</u>
U.S. Department of Homeland Security:						
Cooperating Technical Partners/Pass-through - NYC Mayor's Office of Housing Recovery Operations	97.045	57436-00 01	-	37,510	37,510	31,026
Centers for Homeland Security/Pass-through – George Mason University	97.061	E2043882	-	(17)	(17)	-
Centers for Homeland Security/Pass-through – Michigan State University	97.061	7H340-00 02	-	(1,228)	(1,228)	-
Centers for Homeland Security/Pass-through – Michigan State University	97.061	RC111685	-	36,246	36,246	-
Total U.S. Department of Homeland Security			<u>-</u>	<u>35,018</u>	<u>35,018</u>	<u>-</u>
			<u>-</u>	<u>72,511</u>	<u>72,511</u>	<u>31,026</u>
Agency for International Development:						
USAID Foreign Assistance for Programs Overseas/ Pass-through - American Institute for Research	98.001	D4253_RG-001	-	71,586	71,586	-
USAID Foreign Assistance for Programs Overseas/ Pass-through - ISA University	98.001	2020-HEPDR-03	-	12,877	12,877	-
USAID Foreign Assistance for Programs Overseas/ Pass-through - John Hopkins University	98.001	2004645265	-	387,630	387,630	57,795
USAID Foreign Assistance for Programs Overseas/ Pass-through - Pro Superación Familiar Neolonesa, A. C.	98.001	7H231-00 01	-	24,382	24,382	-
USAID Foreign Assistance for Programs Overseas/ Pass-through - Seguridad y Justicia de Ciudad Juárez, A. C.	98.001	7H224-00 01	-	6,700	6,700	-
USAID Foreign Assistance for Programs Overseas/ Pass-through - University Research Co., LLC	98.001	FY17-A03-6024	-	618,482	618,482	-
Total Agency for International Development			<u>-</u>	<u>1,121,657</u>	<u>1,121,657</u>	<u>57,795</u>
Total Research and Development Cluster			<u>109,951,332</u>	<u>20,562,811</u>	<u>130,514,143</u>	<u>17,144,298</u>
CCDF Cluster:						
U.S. Department of Health and Human Services:						
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	55709-02 34	-	1,605	1,605	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	C028735	-	12	12	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	C029014	-	357,106	357,106	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	C029015	-	3,020	3,020	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	C029244	-	38,346	38,346	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	C029245	-	246,007	246,007	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	C029341	-	660,325	660,325	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	CO29013	-	321,848	321,848	-
Child Care and Development Block Grant/ Pass-through – NYS Office of Child and Family Services	93.575	MOU 2255	-	1,573,053	1,573,053	-
Total CCDF Cluster			<u>-</u>	<u>3,201,322</u>	<u>3,201,322</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Medicaid Cluster:						
U.S. Department of Health and Human Services:						
Medical Assistance Program/Pass-through – NYS Office of Child and Family Services	93.778	55709-02 34	\$ -	\$ 10,731	\$ 10,731	\$ -
Medical Assistance Program/Pass-through – NYS Office of Child and Family Services	93.778	C029014	-	28,048	28,048	-
Medical Assistance Program/Pass-through – NYS Office of Child and Family Services	93.778	C029015	-	20,186	20,186	-
Medical Assistance Program/Pass-through – NYS Office of Child and Family Services	93.778	C029245	-	19,322	19,322	-
Total Medicaid Cluster			<u>-</u>	<u>78,287</u>	<u>78,287</u>	<u>-</u>
SNAP Cluster:						
U.S. Department of Agriculture:						
Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Child and Family Services	10.551	55709-02 34	-	31,483	31,483	-
Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Child and Family Services	10.551	C028735	-	2	2	-
Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Child and Family Services	10.551	C029014	-	55,761	55,761	-
Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Child and Family Services	10.551	C029015	-	59,220	59,220	-
Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Child and Family Services	10.551	C029245	-	38,413	38,413	-
			<u>-</u>	<u>184,879</u>	<u>184,879</u>	<u>-</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Temporary & Disability Assistance	10.561	C00255GG-3410000	-	(6,238)	(6,238)	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program/Pass-through – NYS Office of Temporary & Disability Assistance	10.561	C00256GG	-	33,826	33,826	-
			<u>-</u>	<u>27,588</u>	<u>27,588</u>	<u>-</u>
Total SNAP Cluster			<u>-</u>	<u>212,467</u>	<u>212,467</u>	<u>-</u>
Economic Development Cluster:						
COVID 19 - Economic Adjustment Assistance	11.307		99,632	-	99,632	-
CDBG - Entitlement Grants Cluster:						
Community Development Block Grants/Entitlement Grants/Pass-through - NYC Department of Youth and Community Development	14.218	9909B	-	126	126	-
COVID 19 - Community Development Block Grants/Entitlement Grants/Pass-through - NYC Mayor's Office of Housing Recovery Operations	14.218	57430-xx 01/02/03	-	4,411,047	4,411,047	-
Total CDBG - Entitlement Grants Cluster			<u>-</u>	<u>4,411,173</u>	<u>4,411,173</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
WIOA Cluster:						
U.S. Department of Labor:						
WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.258	C19326GG	\$ -	\$ 2,451	\$ 2,451	\$ -
WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.258	C19366GG	-	53,130	53,130	-
WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.258	C19371GG	-	29,293	29,293	-
WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.258	C19379GG	-	13,766	13,766	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57333-00 08	-	62,292	62,292	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57374-00 05	-	4,099	4,099	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57381-00 04	-	3,764	3,764	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57397-00 03	-	40,786	40,786	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57409-00 03/04	-	31,163	31,163	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57414-00 02	-	15,159	15,159	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57419-00 02	-	61,707	61,707	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57421-00 02	-	56,648	56,648	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57426-00 02	-	47,438	47,438	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57432-00 02	-	9,848	9,848	-
WIOA Adult Program/Pass-through - NYC Department of Small Business Services	17.258	57437-00 01	-	49,180	49,180	-
			-	480,724	480,724	-
WIA/WIOA Youth Activities/Pass-through – Eckerd Youth Initiative	17.259	90528A	-	56,330	56,330	-
WIA/WIOA Youth Activities/Pass-through - NYS Department of Labor	17.259	C19326GG	-	2,451	2,451	-
WIA/WIOA Youth Activities/Pass-through - NYS Department of Labor	17.259	C19366GG	-	53,130	53,130	-
WIA/WIOA Youth Activities/Pass-through - NYS Department of Labor	17.259	C19371GG	-	29,293	29,293	-
WIA/WIOA Youth Activities/Pass-through - NYS Department of Labor	17.259	C19379GG	-	13,766	13,766	-
WIA/WIOA Youth Activities/Pass-through – NYC Department of Youth and Community Development	17.259	57242-00 05	-	30,530	30,530	-
WIA/WIOA Youth Activities/Pass-through – NYC Department of Youth and Community Development	17.259	58524-xx 01	-	129,765	129,765	-
			-	315,265	315,265	-
WIA/WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.278	C19326GG	-	2,451	2,451	-
WIA/WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.278	C19366GG	-	53,130	53,130	-
WIA/WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.278	C19371GG	-	29,293	29,293	-
WIA/WIOA Dislocated Worker Formula Grants/Pass-through-NYS Department of Labor	17.278	C19379GG	-	13,766	13,766	-
			-	98,640	98,640	-
			-	894,629	894,629	-
Total WIOA Cluster						
Highway Planning and Construction Cluster:						
Highway Planning and Construction/Pass-through - NYS Department of Transportation	20.205	1988	-	23,461	23,461	-
TRIO Cluster:						
U.S. Department of Education:						
TRIO – Student Support Services	84.042		1,253,333	-	1,253,333	-
TRIO – Talent Search	84.044		800,454	-	800,454	-
COVID 19 - TRIO – Talent Search	84.044		115,937	-	115,937	-
			916,391	-	916,391	-
TRIO – Upward Bound	84.047		1,834,721	-	1,834,721	-
COVID 19 - TRIO – Upward Bound	84.047		318,841	-	318,841	-
			2,153,562	-	2,153,562	-
TRIO - Educational Opportunity Centers	84.066		262,766	-	262,766	-
TRIO – McNair Post-Baccalaureate Achievement	84.217		524,324	-	524,324	-
			5,110,376	-	5,110,376	-
Total TRIO Cluster						

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For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Disability Insurance/SSI Cluster:						
Social Security Disability Insurance/Pass-through – NYS Office of Temporary and Disability Assistance	96.001	C022041	\$ -	\$ 2,492	\$ 2,492	\$ -
Social Security Disability Insurance/Pass-through – NYS Office of Temporary and Disability Assistance	96.001	C022567	-	65,083	65,083	-
Total Disability Insurance/SSI Cluster			<u>-</u>	<u>67,575</u>	<u>67,575</u>	<u>-</u>
U.S. Department of Health and Human Services:						
Guardianship Assistance/Pass-through - NYS Office of Children and Family Services	93.090	55709-02 34	-	14	14	-
Guardianship Assistance/Pass-through - NYS Office of Children and Family Services	93.090	C029014	-	1,836	1,836	-
Guardianship Assistance/Pass-through - NYS Office of Children and Family Services	93.090	C029015	-	27	27	-
Guardianship Assistance/Pass-through - NYS Office of Children and Family Services	93.090	C029245	-	1,265	1,265	-
			<u>-</u>	<u>3,142</u>	<u>3,142</u>	<u>-</u>
Health Profession Opportunity Grants	93.093		837,106	-	837,106	-
Community Programs to Improve Minority Health Grant Program	93.137		117,837	-	117,837	-
Community Programs to Improve Minority Health Grant Program/Pass-through - NYC Department of Health & Mental Hygiene	93.137	22CB038301R0X00	-	33,048	33,048	-
			<u>117,837</u>	<u>33,048</u>	<u>150,885</u>	<u>-</u>
Substance Abuse and Mental Health Services – Projects of Regional and National Significance	93.243		268,178	-	268,178	-
Substance Abuse and Mental Health Services – Projects of Regional and National Significance/Pass-through - Richmond University Medical Center	93.243	7W092-00 02	-	35,000	35,000	-
			<u>268,178</u>	<u>35,000</u>	<u>303,178</u>	<u>-</u>
Every Student Succeeds Act/Preschool Development Grants/Pass-through - NYS Office of Children and Family Services	93.434	C028481	-	2,172,089	2,172,089	-
Temporary Assistance for Needy Families/Pass-through – NYC Human Resources Administration	93.558	57100-xx32/33	-	909,257	909,257	-
Temporary Assistance for Needy Families/Pass-through – NYC Human Resources Administration	93.558	57121-xx 32/33	-	5,630,213	5,630,213	11,369
Temporary Assistance for Needy Families/Pass-through – NYC Human Resources Administration	93.558	57142-00 22	-	237,147	237,147	-
Temporary Assistance for Needy Families/Pass-through – NYC Human Resources Administration	93.558	57201-00 11	-	48,026	48,026	-
			<u>-</u>	<u>6,824,643</u>	<u>6,824,643</u>	<u>11,369</u>

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Child Support Enforcement/Pass-through – NYC Human Resource Administration	93.563	57180-00 14/15	\$ -	\$ 1,919,090	\$ 1,919,090	\$ -
Child Support Enforcement/Pass-through – NYC Human Resource Administration	93.563	57265-00 04/05	-	297,301	297,301	215,382
Child Support Enforcement/Pass-through – NYS Office of Temporary and Disability Assistance	93.563	C022568	-	41,096	41,096	-
Child Support Enforcement/Pass-through – NYS Office of Temporary and Disability Assistance	93.563	C022591	-	17,864	17,864	-
Child Support Enforcement/Pass-through – NYS Office of Children and Family Services	93.563	55709-02 34	-	9,050	9,050	-
Child Support Enforcement/Pass-through – NYS Office of Children and Family Services	93.563	C028735	-	1	1	-
Child Support Enforcement/Pass-through – NYS Office of Children and Family Services	93.563	C029014	-	22,538	22,538	-
Child Support Enforcement/Pass-through – NYS Office of Children and Family Services	93.563	C029015	-	17,023	17,023	-
Child Support Enforcement/Pass-through – NYS Office of Children and Family Services	93.563	C029245	-	15,526	15,526	-
			-	<u>2,339,489</u>	<u>2,339,489</u>	<u>215,382</u>
Low-Income Home Energy Assistance/Pass-through - NYS Office of Children and Family Services	93.568	55709-02 34	-	5,046	5,046	-
Low-Income Home Energy Assistance/Pass-through - NYS Office of Children and Family Services	93.568	C029014	-	12,617	12,617	-
Low-Income Home Energy Assistance/Pass-through - NYS Office of Children and Family Services	93.568	C029015	-	9,491	9,491	-
Low-Income Home Energy Assistance/Pass-through - NYS Office of Children and Family Services	93.568	C029245	-	8,692	8,692	-
			-	<u>35,846</u>	<u>35,846</u>	<u>-</u>
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	57272-00 03	-	5,360	5,360	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	766621B	-	84,409	84,409	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	766622B	-	99,827	99,827	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	766627A	-	26,262	26,262	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	810513B	-	85,814	85,814	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	811103B	-	188,214	188,214	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	820511B	-	109,942	109,942	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	820806B	-	72,967	72,967	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	821108B	-	46,430	46,430	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	821410B	-	69,719	69,719	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	821411B	-	155,990	155,990	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	821705B	-	60,932	60,932	-
Community Services Block Grant/Pass-through – NYC Department of Youth and Community Development	93.569	840309B	-	70,000	70,000	-
COVID 19 - Community Services Block Grant/Pass-through – NYS Department of State	93.569	C1001900	-	68,910	68,910	-
			-	<u>1,144,776</u>	<u>1,144,776</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Developmental Disabilities Basic Support and Advocacy Grants/ Pass-through - NYC Developmental Disabilities Planning Council	93.630	C024317	\$ -	\$ (67)	\$ (67)	\$ -
Foster Care - Title IV-E/Pass-through - NYS Office of Children and Family Services	93.658	55709-02 34	-	18,236	18,236	-
Foster Care - Title IV-E/Pass-through - NYS Office of Children and Family Services	93.658	C029014	-	42,071	42,071	-
Foster Care - Title IV-E/Pass-through - NYS Office of Children and Family Services	93.658	C029015	-	34,302	34,302	-
Foster Care - Title IV-E/Pass-through - NYS Office of Children and Family Services	93.658	C029245	-	28,983	28,983	-
			-	123,592	123,592	-
Adoption Assistance/Pass-through - NYS Office of Children and Family Services	93.659	C028735	-	3	3	-
Adoption Assistance/Pass-through - NYS Office of Children and Family Services	93.659	C029014	-	106,924	106,924	-
Adoption Assistance/Pass-through - NYS Office of Children and Family Services	93.659	C029245	-	73,659	73,659	-
			-	180,586	180,586	-
Social Services Block Grants/Pass-through – NYS Office of Children and Family Services	93.667	C028735	-	9	9	-
Social Services Block Grants/Pass-through – NYS Office of Children and Family Services	93.667	C029014	-	264,449	264,449	-
Social Services Block Grants/Pass-through – NYS Office of Children and Family Services	93.667	C029245	-	182,176	182,176	-
Social Services Block Grants/Pass-through – NYS Office of Children and Family Services	93.667	55709-03 34	-	182,006	182,006	-
Social Services Block Grants/Pass-through – NYS Office of Children and Family Services	93.667	C029016	-	322,673	322,673	-
Social Services Block Grants/Pass-through – NYS Office of Temporary and Disability Assistance	93.667	C022038	-	1,915	1,915	-
Social Services Block Grants/Pass-through – NYS Office of Temporary and Disability Assistance	93.667	C022564	-	167,919	167,919	-
Social Services Block Grants/Pass-through – NYS Office of Temporary and Disability Assistance	93.667	C022588	-	107,579	107,579	-
			-	1,228,726	1,228,726	-
Mental and Behavioral Health Education and Training Grants Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations/ Pass-through - Health Research Inc.	93.732		1,003,692	-	1,003,692	-
Block Grants for Community Mental Health Services/Pass-through - NYC Department of Health and Mental Hygiene	93.898	7W129-00 01	-	3,000	3,000	-
Various	93.958	4409	-	974,041	974,041	-
	93.U06		24,800	-	24,800	-
Total U.S. Department of Health and Human Services			<u>2,251,613</u>	<u>15,097,911</u>	<u>17,349,524</u>	<u>226,751</u>
U.S. Department of Agriculture:						
Hispanic Serving Institutions Education Grants	10.223		51,386	-	51,386	-
U.S. Department of Commerce:						
Build to Scale	11.024		25,947	-	25,947	-

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
U.S. Department of Defense:						
Procurement Technical Assistance for Business Firms	12.002		\$ 389,771	\$ -	\$ 389,771	\$ -
The Language Flagship Grants to Institutions of Higher Education/ Pass-through - Institute of International Education	12.550	0054-HC-4-CHN-280	-	12,402	12,402	-
The Language Flagship Grants to Institutions of Higher Education/ Pass-through - Institute of International Education	12.550	0054-HC-4-SSC-28	-	220,379	220,379	-
The Language Flagship Grants to Institutions of Higher Education/ Pass-through - Institute of International Education	12.550	0054-HC-4-TWN-	-	50,179	50,179	28,594
The Language Flagship Grants to Institutions of Higher Education/ Pass-through - Institute of International Education	12.550	BOR21-HC-4-CHN-P01	-	337,184	337,184	-
The Language Flagship Grants to Institutions of Higher Education/ Pass-through - Institute of International Education	12.550	BOR21-HC-4-TWN-OS-PO	-	659,994	659,994	386,798
			-	1,280,138	1,280,138	415,392
Centers for Academic Excellence/Pass-through - Rutgers University	12.598	0691	-	3,500	3,500	-
Centers for Academic Excellence/Pass-through - Rutgers University	12.598	1745	-	22,082	22,082	-
Centers for Academic Excellence/Pass-through - Rutgers University	12.598	1746	-	5,337	5,337	-
Centers for Academic Excellence/Pass-through - Rutgers University	12.598	824777	-	8,354	8,354	-
Centers for Academic Excellence/Pass-through - Rutgers University	12.598	829235	-	24,704	24,704	-
Centers for Academic Excellence/Pass-through - Syracuse University	12.598	SP-30991-2-05667-S01	-	9,385	9,385	-
Centers for Academic Excellence/Pass-through - Syracuse University	12.598	SP-30991-3-05971-S01	-	28,137	28,137	-
Centers for Academic Excellence/Pass-through - Syracuse University	12.598	SP30991-2-05667-S02	-	673	673	-
			-	102,172	102,172	-
GenCyber Grants Program	12.903		50,795	-	50,795	-
Total U.S. Department of Defense			440,566	1,382,310	1,822,876	415,392
U.S. Department of Housing and Urban Development:						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii/ Pass-through - Puerto Rico Community Foundation	14.228	2020-02	-	8,579	8,579	-
U.S. Department of Interior:						
Cooperative Research and Training Programs – Resources of the National Park System	15.945		1,496	-	1,496	-
U.S. Department of Justice:						
Postconviction Testing of DNA Evidence	16.820		54,264	-	54,264	-
U.S. Department of Labor:						
WIOA Pilots, Demonstrations, and Research Projects	17.261		903,699	-	903,699	-
H-1B Job Training Grants	17.268		18,066	-	18,066	-
Pass-through - Reentry Employment Opportunities/Pass-through - Strive International	17.270	70658-00 01	-	8,776	8,776	-
Pass-through - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	57450-00 01	-	30,006	30,006	-
Job Corps Experimental Projects and Technical Assistance	17.287		524,302	-	524,302	-
Total U.S. Department of Labor			1,446,067	38,782	1,484,849	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
U.S. Department of State:						
Academic Exchange Programs - Undergraduate Programs/Pass-through - World Learning Inc.	19.009	CBPSA20	\$ -	\$ 19,824	\$ 19,824	\$ -
International Programs to Support Democracy, Human Rights and Labor	19.345		293,971	-	293,971	-
Professional and Cultural Exchange Programs - Citizen Exchanges/Pass-through - International Research & Excha	19.415	FY19/YLAI/BARUCH	-	4,334	4,334	-
Professional and Cultural Exchange Programs - Citizen Exchanges/Pass-through - The Aspen Institute	19.415	SI_LCC1_SUBR_202	-	304,858	304,858	51,529
			-	309,192	309,192	51,529
			293,971	329,016	622,987	51,529
Total U.S. Department of State						
U.S. Department of Transportation:						
Assistance to Small and Disadvantaged Businesses	20.910		265,453	-	265,453	-
U.S. Department of Treasury:						
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds/Pass-through - NYC Department of Youth And Community Development	21.027	57448-00 01	-	334,359	334,359	141,203
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds/Pass-through - NYC Department of Youth And Community Development	21.027	57259-xx 04	-	1,280,067	1,280,067	-
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds/Pass-through - NYS Office for People with Developmental Disabilities	21.027	C0SCO0065	-	120,836	120,836	-
			-	1,735,262	1,735,262	141,203
National Endowment for the Humanities:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		41,052	-	41,052	-
COVID 19 - Promotion of the Arts Grants to Organizations and Individuals	45.024		11,440	-	11,440	-
			52,492	-	52,492	-
Promotion of the Humanities - Division of Preservation and Access	45.149		84,569	-	84,569	-
Promotion of the Humanities - Fellowships and Stipends	45.160		71,917	-	71,917	-
Promotion of the Humanities - Teaching and Learning						
Resources and Curriculum Development	45.162		104,154	-	104,154	-
COVID 19 - Promotion of the Humanities-Teaching and Learning						
Resources and Curriculum Development	45.162		159,092	-	159,092	-
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development/Pass-through - Teagle Foundation	45.162	2005357	-	14,034	14,034	-
			263,246	14,034	277,280	-
Promotion of the Humanities Professional Development	45.163		65,159	-	65,159	-
Promotion of the Humanities Public Programs	45.164		12,405	-	12,405	-
Promotion of the Humanities Public Programs/Pass-through - Library of America	45.164	71869-00 01	-	648	648	-
			12,405	648	13,053	-
Promotion of the Humanities - Office of Digital Humanities	45.169		188,256	-	188,256	74,279
COVID 19 - Promotion of the Humanities - Office of Digital Humanities	45.169		158,422	-	158,422	-
			346,678	-	346,678	74,279
National Endowment for the Humanities/Pass-through - Indiana University	45.312	8228-BC	-	1,029	1,029	-
Laura Bush 21st Century Librarian Program	45.313		11,181	-	11,181	-
Total National Endowment for the Humanities			907,647	15,711	923,358	74,279

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Small Business Administration:						
Small Business Development Centers/Pass-through – Research Foundation for the SUNY	59.037	82763	\$ -	\$ 170,657	\$ 170,657	\$ -
Small Business Development Centers/Pass-through – Research Foundation for the SUNY	59.037	86197	-	551,706	551,706	-
COVID 19 - Small Business Development Centers/Pass-through – Research Foundation for the SUNY	59.037	88013	-	1,109,144	1,109,144	-
Small Business Development Centers/Pass-through – Research Foundation for the SUNY	59.037	89275	-	1,074,987	1,074,987	-
Small Business Development Centers/Pass-through – Research Foundation for the SUNY	59.037	92491	-	324,721	324,721	-
Total Small Business Administration			<u>-</u>	<u>3,231,215</u>	<u>3,231,215</u>	<u>-</u>
U.S. Environmental Protection Agency:						
Brownfields Job Training Cooperative Agreements	66.815		<u>83,762</u>	<u>-</u>	<u>83,762</u>	<u>12,000</u>
U.S. Department of Education:						
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	50134-00 09	-	89,915	89,915	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040212091	-	17,343	17,343	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040212098	-	21,513	21,513	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040212099	-	8,382	8,382	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040213000	-	29,821	29,821	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040213001	-	7,843	7,843	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040213005	-	4,897	4,897	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040213009	-	9,943	9,943	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040222091	-	139,283	139,283	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040222098	-	337,638	337,638	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040222099	-	176,291	176,291	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040223000	-	357,023	357,023	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040223001	-	169,507	169,507	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040223005	-	130,150	130,150	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0040223009	-	129,767	129,767	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0138212047	-	5,211	5,211	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	0138222047	-	53,452	53,452	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338213120	-	22,972	22,972	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338213144	-	243,847	243,847	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338213190	-	4,325	4,325	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338213191	-	4,840	4,840	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338213218	-	1,934	1,934	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338213219	-	9,910	9,910	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338223120	-	97,668	97,668	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338223144	-	3,137,910	3,137,910	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338223190	-	116,963	116,963	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338223191	-	114,347	114,347	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338223218	-	107,006	107,006	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	2338223219	-	88,583	88,583	-
Adult Education – Basic Grants to States/Pass-through – NYS Education Department	84.002	MOU#019-009	-	59,742	59,742	-
			<u>-</u>	<u>5,698,026</u>	<u>5,698,026</u>	<u>-</u>

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Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Title I Grants to Local Educational Agencies/Pass-through - NYC Department of Education	84.010	57418-00 01	\$ -	\$ 24,300	\$ 24,300	\$ -
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program/Pass-through - Columbia University	84.015	1(GG013995-13)	-	2,081	2,081	-
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program/Pass-through - New York University	84.015	F8882-01	-	27,336	27,336	-
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program/Pass-through - New York University	84.015	F8882-02	-	13,915	13,915	-
			-	43,332	43,332	-
Undergraduate International Studies and Foreign Language Programs	84.016		58,152	-	58,152	-
Higher Education – Institutional Aid	84.031		8,663,777	-	8,663,777	109,444
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216340	-	95,363	95,363	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226340	-	1,015,530	1,015,530	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216260	-	35,427	35,427	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216330	-	124,902	124,902	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216360	-	69,306	69,306	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226260	-	842,385	842,385	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226330	-	929,629	929,629	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226360	-	68,842	68,842	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216030	-	433,503	433,503	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216040	-	77,973	77,973	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216120	-	22,726	22,726	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216410	-	28,999	28,999	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216460	-	84,823	84,823	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000216571	-	10,873	10,873	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226030	-	2,017,437	2,017,437	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226040	-	1,058,350	1,058,350	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226120	-	264,914	264,914	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226410	-	936,803	936,803	-
Career and Technical Education – Basic Grants to States/Pass-through - NYS Education Department	84.048	8000226460	-	1,137,532	1,137,532	-
			-	9,255,317	9,255,317	-
Career and Technical Education - National Programs	84.051		211,919	-	211,919	44,000
Minority Science and Engineering Improvement	84.120		123,311	-	123,311	-
Rehabilitation Services Vocational Rehabilitation Grants to States/Pass-through – NYS Office Of Children And Family Services	84.126	C027417	-	3,508	3,508	-
Rehabilitation Services Vocational Rehabilitation Grants to States/Pass-through – NYS Education Department	84.126	017-001	-	244,945	244,945	-
Rehabilitation Services Vocational Rehabilitation Grants to States/Pass-through – NYS Office of Children and Family Services	84.126	C029014	-	1,002	1,002	-
Rehabilitation Services Vocational Rehabilitation Grants to States/Pass-through – NYS Office of Children and Family Services	84.126	C029245	-	690	690	-
			-	250,145	250,145	-

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2022

Federal Grantor/Pass-Through, Grantor Program, or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Direct	Pass-Through	Total	Passed Through to Subrecipients
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325		\$ 391,042	\$ -	\$ 391,042	\$ -
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		564,894	-	564,894	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		2,300,035	-	2,300,035	219,750
Gaining Early Awareness and Readiness for Undergraduate Programs/Pass-through - NYS Higher Education Services Corporation	84.334	HES01-C12333GG-3	-	24,601	24,601	-
Gaining Early Awareness and Readiness for Undergraduate Programs/Pass-through - NYS Higher Education Services Corporation	84.334	MOU#33	-	124,417	124,417	-
			<u>2,300,035</u>	<u>149,018</u>	<u>2,449,053</u>	<u>219,750</u>
Child Care Access Means Parents in School	84.335		2,158,809	-	2,158,809	-
Teacher Quality Partnership Grants	84.336		1,206,297	-	1,206,297	-
English Language Acquisition State Grants	84.365		742,369	-	742,369	223,255
Mathematics and Science Partnerships/Pass-through – NYC Department of Education	84.366	9059486	-	34,510	34,510	-
Supporting Effective Instruction State Grants /Pass-through – NYC Department of Education	84.367	9570362	-	375,763	375,763	-
Supporting Effective Instruction State Grants /Pass-through – NYS Education Department	84.367	MOU#018-006	-	25,110	25,110	-
Supporting Effective Instruction State Grants /Pass-through – Younkers Public Schools	84.367	2021-00006206	-	3,472	3,472	-
			<u>-</u>	<u>404,345</u>	<u>404,345</u>	<u>-</u>
Strengthening Minority-Serving Institutions	84.382		634,823	-	634,823	-
Transition Programs for Students with Intellectual Disabilities into Higher Education/Pass-through - University of Rochester	84.407	416881	-	1,199	1,199	-
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)/ Pass-through - National Writing Project	84.411	U411A160004	-	819	819	-
Student Support and Academic Enrichment Program/Pass-through Mount Vernon City School District	84.424	71794-00 01	-	141,804	141,804	-
COVID 19 - Education Stabilization Fund (ESSER)/Pass-through - NYC Department of Education	84.425D	57219-00 01/02	-	1,187,231	1,187,231	-
COVID 19 - Education Stabilization Fund (ARP ESSER)/Pass-through - NYC Department of Education	84.425U	57297-00 01	-	368,533	368,533	-
COVID 19 - Education Stabilization Fund (ESSER)/Pass-through - NYC Department of Education	84.425D	57391-00 01/06	-	1,977,008	1,977,008	-
COVID 19 - Education Stabilization Fund (Reimagining Workforce Preparation Grants)/ Pass-through - NYS Department of Labor	84.425G	C202313	-	297,369	297,369	-
COVID 19 - Education Stabilization Fund (Reimagining Workforce Preparation Grants)/ Pass-through - NYS Empire State Development	84.425G	134508	-	85,681	85,681	-
			<u>-</u>	<u>3,915,822</u>	<u>3,915,822</u>	<u>-</u>
Total U.S. Department of Education			<u>17,055,428</u>	<u>19,918,637</u>	<u>36,974,065</u>	<u>596,449</u>
U.S. National Archives and Records Administration:						
National Historical Publications and Records Grants	89.003		147,484	-	147,484	-
Corporation for National and Community Service:						
AmeriCorps/Pass-through - NYS Office of Children and Family Services	94.006	C028964	-	181,223	181,223	-
Social Security Administration:						
Social Security - Work Incentives Planning and Assistance Program	96.008		266,051	-	266,051	-
U.S. Department of Homeland Security:						
Citizenship Education and Training/Pass-through - Catholic Migration Services	97.010	7R615-00 03	-	56,790	56,790	-
Scientific Leadership Awards	97.062		131,583	-	131,583	-
Total U.S. Department of Homeland Security			<u>131,583</u>	<u>56,790</u>	<u>188,373</u>	<u>-</u>
Total Federal Awards			<u>\$ 138,584,058</u>	<u>\$ 71,447,161</u>	<u>\$ 210,031,219</u>	<u>\$ 18,661,901</u>

Research Foundation of The City University of New York and Related Entity

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2022

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the expenditures charged to federal programs of the Research Foundation of The City University of New York and its related entity ("RF CUNY") for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

Federal awards, principally federal student financial assistance, received and administered by The City University of New York (the "University"), are not included in the accompanying Schedule because the University prepares a separate report for such federal awards programs.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the cash basis of accounting. Such expenditures are recognized in accordance with the cost principles contained in the Uniform Guidance. Accordingly, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

RF CUNY's consolidated financial statements were prepared on the accrual basis of accounting; therefore, certain amounts presented in the Schedule differ from amounts presented in, or used in the preparation of, RF CUNY's consolidated financial statements. However, management has reconciled amounts presented in the consolidated financial statements to related amounts in the Schedule.

RF CUNY utilizes an approved indirect cost rate negotiated with its cognizant agency, the U.S. Department of Health and Human Services ("DHHS"), to charge facilities and administrative costs to sponsored projects. Such rate is subject to audit and potential adjustment by DHHS. Therefore, RF CUNY elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of the
Research Foundation of The City University of New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the consolidated financial statements of the Research Foundation of the City University of New York and its related entity (collectively, "RF CUNY"), which comprise the consolidated balance sheet as of June 30, 2022, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 28, 2022.

Report on internal control over financial reporting

In planning and performing our audit of the consolidated financial statements, we considered RF CUNY's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of RF CUNY's internal control. Accordingly, we do not express an opinion on the effectiveness of RF CUNY's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of RF CUNY's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on compliance and other matters

As part of obtaining reasonable assurance about whether RF CUNY's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of RF CUNY's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RF CUNY's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

New York, New York
October 28, 2022

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of the
Research Foundation of The City University of New York

Report on compliance for each major federal program

Opinion on each major federal program

We have audited the compliance of the Research Foundation of the City University of New York and its related entity (collectively, "RF CUNY") with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of RF CUNY's major federal programs for the year ended June 30, 2022. RF CUNY's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, RF CUNY complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of RF CUNY and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of RF CUNY's compliance with the compliance requirements referred to above.

Responsibilities of management for compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to RF CUNY's federal programs.

Auditor's responsibilities for the audit of compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on RF CUNY's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about RF CUNY's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding RF CUNY's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of RF CUNY's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on internal control over compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a

material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in RF CUNY's internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this Report on Internal Control Over Compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

New York, New York
December 20, 2022

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over the major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Type of auditor's report issued on compliance for major program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance? _____ yes X no

Federal Grantor/Program or Cluster Title

Federal Assistance Listing Number

Research and Development Cluster	Various
U.S. Department of Health and Human Services:	
CCDF Cluster	93.575
U.S. Department of Education:	
TRIO Cluster	84.042/84.044/84.047/84.066/84.217
Career and Technical Education – Basic Grants to States	84.048
Education Stabilization Fund	84.425D/84.425G/84.425U

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? X yes _____ no

Research Foundation of The City University of New York and Related Entity

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

None identified.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None identified.