

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1906371

Finance 2025-26

Institution: CUNY Lehman College (190637)

User ID: P1906371

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes to reporting:

- No changes for the 2025-26 data collection period.

Resources:

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

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

Institution: CUNY Lehman College (190637)

User ID: P1906371

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: CUNY Lehman College (190637)

User ID: P1906371

Finance - Public Institutions Using GASB Standards**General Information: GASB-Reporting Institutions (aligned form)**

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2025.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2024
And ending: month/year (MMYYYY)	Month: 6	Year: 2025

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]
- ☐ Auxiliary enterprises
- ☒ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☒ No
- ☐ Yes - select category(s) where these revenues are included [check all that apply]
- ☐ Sales and services of educational activities
 - ☐ Sales and services of auxiliary enterprises
 - ☐ Other (specify in box below)

5. Endowment Assets

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

- ☐ No
- ☒ Yes - (report details of endowment net assets)

6. Pension

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

- ☐ No
- ☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- ☐ No
- ☒ Yes

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Institution: CUNY Lehman College (190637)

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Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 2025

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<u>Assets</u>			
01	Total <u>current assets</u>	109,202,879	83,778,012
31	Depreciable <u>capital assets</u> , net of depreciation	321,442,965	290,673,244
04	Other noncurrent assets CV=[A05-A31]	110,067,618	138,373,705
05	Total <u>noncurrent assets</u>	431,510,583	429,046,949
06	Total assets CV=(A01+A05)	540,713,462	512,824,961
19	<u>Deferred outflows of resources</u>	34,104,103	24,124,749
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	8,028,490	3,494,209
08	Other current liabilities CV=(A09-A07)	38,721,886	34,807,978
09	Total <u>current liabilities</u>	46,750,376	38,302,187
10	<u>Long-term debt</u>	357,930,556	362,776,359
11	Other noncurrent liabilities CV=(A12-A10)	154,690,053	160,334,006
12	Total <u>noncurrent liabilities</u>	512,620,609	523,110,365
13	Total liabilities CV=(A09+A12)	559,370,985	561,412,552
20	<u>Deferred inflows of resources</u>	73,962,489	59,202,724

Net Position				
14	<u>Invested in capital assets, net of related debt</u>	☒	-14,588,262	-25,379,877
15	<u>Restricted-expendable</u>		120,754,975	86,898,696
16	<u>Restricted-nonexpendable</u>		119,055	314,055
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	☒	-164,801,677	-145,498,440
18	Net position CV=[(A06+A19)-(A13+A20)]	☒	-58,515,909	-83,665,566

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Institution: CUNY Lehman College (190637)

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2025

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	4,847,066	4,847,066
22	<u>Infrastructure</u>	30,119,976	30,120,155
23	<u>Buildings</u>	589,170,752	553,306,825
32	Equipment, including art and <u>library collections</u>	29,899,097	29,140,083
27	<u>Construction in progress</u>	23,060,494	42,426,977
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	677,097,385	659,841,106
28	<u>Accumulated depreciation</u>	341,447,782	325,064,048
33	Intangible assets, net of accumulated amortization	11,343,005	812,313
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 2025

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	332,935,963	414,714,053
02	Total expenses and deductions for this institution AND all of its child institutions	307,786,306	360,630,417
03	Change in net position during year CV=(D01-D02)	25,149,657	54,083,636
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-83,665,566	-137,749,198
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-4
06	Net position end of year for this institution AND all of its child institutions (from A18)	-58,515,909	-83,665,566

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2025

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	47,206,458	41,736,980
02	<u>Other federal grants</u> (Do NOT include FDSL amounts).	839,941	995,417
03	<u>Grants by state government</u>	22,811,396	20,358,488
04	<u>Grants by local government</u>	5,362,042	3,354,772
05	<u>Institutional grants from restricted resources</u>	1,144,860	2,393,253
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	11,425,933	10,983,317
07	Total revenue that funds scholarships and fellowships	88,790,630	79,822,227
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	63,131,935	57,417,528
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	63,131,935	57,417,528
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	25,658,695	22,404,699

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2025							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	31,574,530	27,665,456	0	0	31,574,530	27,665,456
13	Other federal grants (Do NOT include FDSL amounts)	524,416	733,749	0	0	524,416	733,749
14	Grants by state government	20,070,521	18,317,083	0	0	20,070,521	18,317,083
15	Grants by local government	2,334,566	2,733,061	0	0	2,334,566	2,733,061
16	Endowments and gifts	☒ 29,867	71,986	0	0	29,867	71,986
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	8,598,035	7,896,193	0	0	8,598,035	7,896,193
18	Total (from Part E1 line 8, 9 and 10)	63,131,935	57,417,528	0	0	63,131,935	57,417,528

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Part B - Revenues and Other Additions, Page 1

Most recent fiscal year ending before October 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	30,721,148	33,857,564
Grants and contracts - operating			
02	Federal operating grants and contracts	9,215,538	9,697,435
03	State operating grants and contracts	2,309,259	2,318,949
04	Local government/private operating grants and contracts	11,357,655	11,584,636
04a	Local government operating grants and contracts	5,512,605	5,681,680
04b	Private operating grants and contracts	5,845,050	5,902,956
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	0
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	557,801	387,047
09	Total operating revenues	54,161,401	57,845,631

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Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2025

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	133,059,907	107,613,174
12	<u>Local appropriations, education district taxes, and similar support</u>	2,340,590	2,071,705
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	48,046,399	42,732,397
14	State nonoperating grants	19,929,325	18,117,019
15	Local government nonoperating grants	3,896,887	1,866,440
16	<u>Gifts, including contributions from affiliated organizations</u>	16,647	1,264,245
17	<u>Investment income</u>	2,453,201	2,776,976
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	10,095,217	141,928,024
19	Total nonoperating revenues	219,838,173	318,369,980
27	Total operating and nonoperating revenues CV=[B19+B09]	273,999,574	376,215,611
28	<u>12-month Student FTE from E12</u>	10,456	10,311
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,205	36,487

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Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	58,936,389	38,498,442
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	☒ 0	0
23	Other revenues and additions CV =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV =[B25-(B9+B19)]	58,936,389	38,498,442
25	Total all revenues and other additions	332,935,963	414,714,053

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

Most recent fiscal year ending before October 2025

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	175,901,688	161,360,294	107,257,752	95,337,644
02	<u>Research</u>	9,611,892	8,585,786	4,031,814	3,442,894
03	<u>Public service</u>	6,459,714	5,773,180	3,215,240	2,804,095
05	<u>Academic support</u>	21,665,781	19,485,123	8,026,511	7,200,621
06	<u>Student services</u>	22,001,912	20,551,299	12,898,999	11,979,214
07	<u>Institutional support</u>	31,644,709	31,037,848	17,188,468	16,879,770
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	25,658,695	22,404,699		
11	<u>Auxiliary enterprises</u>	2,847,520	2,639,354	516,768	430,920
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	11,994,395	88,792,834	0	0
19	Total expenses and deductions	307,786,306	360,630,417	153,135,552	138,075,158

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

Most recent fiscal year ending before October 2025

Line No.	<u>Expense: Natural Classifications</u>	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	153,135,552	138,075,158
19-3	<u>Benefits</u>	59,595,089	57,735,687
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	29,548,690	23,096,337
19-5	<u>Depreciation</u>	17,741,740	22,092,589
19-6	<u>Interest</u>	15,549,337	13,057,112
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	32,215,898	106,573,534
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	307,786,306	360,630,417
20-1	<u>12-month Student FTE (from E12 survey).</u>	10,456	10,311
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	29,436	34,975



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Part M-1 - Pension Information

Most recent fiscal year ending before October 2025

Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		8,403,186	9,267,819
02	Net Pension liability		27,931,599	35,995,888
03	Deferred inflows related to pension	☒	17,207,411	9,483,847
04	Deferred outflows related to pension	☒	10,437,583	7,367,708

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

Most recent fiscal year ending before October 2025

Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	3,591,209	3,996,928
06	Net OPEB liability	☒ 106,193,206	107,943,050
07	Deferred inflows related to OPEB	56,755,078	49,718,877
08	Deferred outflows related to OPEB	7,430,860	10,159,138

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2025

Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.

Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	37,609,449	35,492,849
02	Value of endowment net assets at the end of the fiscal year	40,165,151	37,609,449
03	Change in value of endowment net assets CV=[H02-H01]	2,555,702	2,116,600
03a	New gifts and additions	363,095	376,036
03b	Endowment net investment return	3,039,293	2,137,738
03c	Spending distribution for current use	-326,877	-397,174
03d	Other CV=[H03-(H03a+H03b+H03c)]	-519,809	0

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Part N - Financial Health

Most recent fiscal year ending before October 2025

Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	☒	-34,227,215	16,014,779
02	Operating revenues + nonoperating revenues		287,189,737	389,193,655
03	Change in net position	☒	25,728,853	54,973,596
04	Net position		-55,510,945	-110,484,538
05	Expendable net assets		-15,738,385	-39,181,179
06	Plant-related debt		0	0
07	Total expenses		324,990,294	377,211,733

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2025

Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	93,853,083	93,853,083			
02	Sales and services	0	0	0	0	0
03	Federal grants/contracts (excludes Pell Grants)	9,215,538	9,215,538	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	191,996,296	191,996,296	0	0	0
05	State grants and contracts	22,238,584	22,238,584	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	2,340,590	2,340,590	0	0	0
07	Local government grants/contracts	9,409,492	9,409,492	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,861,697				
10	Interest earnings	2,453,201				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	562,300				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2025

Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	59,595,089	59,595,089	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	219,287,844	219,287,844	0	0	0
Capital outlays						
05	Construction	12,032,082	12,032,082	0	0	0
06	Equipment purchases	759,015	759,015	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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Part L - Debt and Assets for Census Bureau, page 1

Most recent fiscal year ending before October 2025

Debt

Category

Amount

01

Long-term debt outstanding at beginning of fiscal year

0

02

Long-term debt issued during fiscal year

0

03

Long-term debt retired during fiscal year

0

04

Long-term debt outstanding at end of fiscal year

0

05

Short-term debt outstanding at beginning of fiscal year

0

06

Short-term debt outstanding at end of fiscal year

0

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

Most recent fiscal year ending before October 2025

Assets

Category

Amount

07

Total cash and security assets held at end of fiscal year in sinking or debt service funds

0

08

Total cash and security assets held at end of fiscal year in bond funds

0

09

Total cash and security assets held at end of fiscal year in all other funds

0



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

Institution: CUNY Lehman College (190637)

User ID: P1906371

Prepared by**Prepared by**

Reporting Reminders:

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

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

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	hours	hours	hours	hours
Other offices	hours	hours	hours	hours

Institution: CUNY Lehman College (190637)

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Summary

Finance Component Summary

The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the [College Navigator](#) website and/or your institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#).

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	30,721,148	9	2,938
State appropriations	133,059,907	40	12,726
Local appropriations	2,340,590	1	224
Government grants and contracts	88,910,013	27	8,503
Private gifts, grants, and contracts	5,861,697	2	561
Investment income	2,453,201	1	235
Other core revenues	69,589,407	21	6,655
Total core revenues	332,935,963	100	31,842
Total revenues	332,935,963	N/A	31,842
Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.			

Core Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	175,901,688	58	16,823
Research	9,611,892	3	919
Public service	6,459,714	2	618
Academic support	21,665,781	7	2,072
Institutional support	31,644,709	10	3,026
Student services	22,001,912	7	2,104
Other core expenses	37,653,090	12	3,601

Total core expenses	304,938,786	100	29,164
Total expenses	307,786,306	N/A	29,436

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value	
FTE enrollment	10,456	

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

Institution: CUNY Lehman College (190637)

User ID: P1906371

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	You reported expenses for auxiliary enterprises in Part C (line 11) but did not report corresponding revenues in Part B (line 05). Please correct your data or explain. (Error #5414)	Explanation	Yes	
Reason	The auxiliary expenses are determined by the square footage usage by total University. Although there may not be reported revenues because CUNY has a lot of separate incorporate entities these are legitimate expenses of the University based on the square footage used.			
Related Screens	Expenses Part 1			
Screen: Part A - Statement of Net Position Page 1				
Upload File	The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230)	Explanation	Yes	
Reason	Data is correct - The negative value is from the net related debt higher than the invested capital assets.			
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Other than the operation result, the unrestricted net assets in deficit is primarily attributable to recording: 1) the liabilities for other postemployment benefits (OPEB) to employees in accordance with GASB Statement No. 75 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, and 2) the liabilities for Pension in accordance GASB 68 Pension.			
Upload File	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	See explanation in Part A Line 14 and 17.			
Screen: Part E-2 - Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 35,993 and 107,979 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	College had less recipients of a particular award in FY25.			
Screen: Part B - Revenues and Other Additions, Page 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Part M-1 - Pension Information				

Upload File	The amount reported is outside the expected range of between 6,164,501 and 12,803,193 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is driven by the impact of actuarial assumptions on the calculated balances.			
Upload File	The amount reported is outside the expected range of between 4,789,011 and 9,946,405 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is mainly due to the impact of changes in behavior of the pension population as compared to actuarial assumptions made.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The data is correct. The Net OPEB Liability amount is greater than the Net Pension Liability because OPEB does not have any assets invested to meet future obligations. Expenses and liabilities are paid as they arise.			
Screen: Part N - Financial Health				
Upload File	The amount reported is outside the expected range of between 8,007,390 and 24,022,168 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is mainly due to allocation of debt.			
Upload File	The amount reported is outside the expected range of between 27,486,798 and 82,460,394 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease is mainly due to allocation of debt.			