

IPEDS

2024-25
Data Collection System

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

Finance 2024-25

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 2024-25 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, 2024.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 2024

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)

User ID: P1906371

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 2024			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	83,778,012	69,467,774
31	Depreciable <u>capital assets</u> , net of depreciation	290,673,244	188,823,505
04	Other noncurrent assets CV=[A05-A31]	138,373,705	82,061,580
05	Total <u>noncurrent assets</u>	429,046,949	270,885,085
06	Total assets CV=(A01+A05)	☒ 512,824,961	340,352,859
19	<u>Deferred outflows of resources</u>	24,124,749	27,249,848
Liabilities			
07	<u>Long-term debt, current portion</u>	3,494,209	5,276,332
08	Other current liabilities CV=(A09-A07)	34,807,978	16,490,308
09	Total <u>current liabilities</u>	38,302,187	21,766,640
10	<u>Long-term debt</u>	362,776,359	262,468,173
11	Other noncurrent liabilities CV=(A12-A10)	160,334,006	160,720,432
12	Total <u>noncurrent liabilities</u>	523,110,365	423,188,605
13	Total liabilities CV=(A09+A12)	561,412,552	444,955,245
20	<u>Deferred inflows of resources</u>	59,202,724	60,396,660
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	☒ -25,379,877	-34,204,120
15	<u>Restricted-expendable</u>	86,898,696	29,371,989
16	<u>Restricted-nonexpendable</u>	314,055	314,055
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	☒ -145,498,440	-133,231,122
18	Net position CV=[(A06+A19)-(A13+A20)]	☒ -83,665,566	-137,749,198

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

Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	4,847,066	4,847,066
22	<u>Infrastructure</u>	30,120,155	28,107,315
23	<u>Buildings</u>	553,306,825	431,998,607
32	Equipment, including art and <u>library collections</u>	29,140,083	28,598,123
27	<u>Construction in progress</u>	42,426,977	38,246,635
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	659,841,106	531,797,746
28	<u>Accumulated depreciation</u>	325,064,048	303,919,054
33	Intangible assets, net of accumulated amortization	812,313	1,680,599
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 2024			
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	414,714,053	288,841,718
02	Total expenses and deductions for this institution AND all of its child institutions	360,630,417	272,838,845
03	Change in net position during year CV=(D01-D02)	54,083,636	16,002,873
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-137,749,198	-153,752,067
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-4	-4
06	Net position end of year for this institution AND all of its child institutions (from A18)	-83,665,566	-137,749,198

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2024			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	41,736,980	38,142,783
02	Other federal grants (Do NOT include FDSL amounts)	☒995,417	3,677,416
03	Grants by state government	20,358,488	19,150,631
04	Grants by local government	3,354,772	2,260,106
05	Institutional grants from restricted resources	2,393,253	2,219,326
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	10,983,317	9,227,997
07	Total revenue that funds scholarships and fellowships	79,822,227	74,678,259
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	57,417,528	57,124,675
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	57,417,528	57,124,675
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.	22,404,699	17,553,584

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2024							
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)	27,665,456	25,971,894	0	0	27,665,456	25,971,894
13	Other federal grants (Do NOT include FDSL amounts)	☒ 733,749	2,949,395	0	0	733,749	2,949,395
14	Grants by state government	18,317,083	17,698,869	0	0	18,317,083	17,698,869
15	Grants by local government	2,733,061	2,841,989	0	0	2,733,061	2,841,989
16	Endowments and gifts	71,986	94,737	0	0	71,986	94,737
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,896,193	7,567,791	0	0	7,896,193	7,567,791
18	Total (from Part E1 line 8, 9 and 10)	57,417,528	57,124,675	0	0	57,417,528	57,124,675

Institution: CUNY Lehman College (190637)

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Part B - Revenues and Other Additions, Page 1

Most recent fiscal year ending before October 2024			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	33,857,564	33,179,914
Grants and contracts - operating			
02	Federal operating grants and contracts	9,697,435	8,818,121
03	State operating grants and contracts	2,318,949	1,844,661
04	Local government/private operating grants and contracts	11,584,636	12,008,436
04a	Local government operating grants and contracts	5,681,680	5,674,171
04b	Private operating grants and contracts	5,902,956	6,334,265
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	0
06	Sales and services of <u>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)]	387,047	342,707
09	Total operating revenues	57,845,631	56,193,839

Institution: CUNY Lehman College (190637)

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Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2024			
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>	107,613,174	98,531,673
12	<u>Local appropriations, education district taxes, and similar support</u>	2,071,705	1,865,278
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	42,732,397	57,804,580
14	State nonoperating grants	18,117,019	17,711,764
15	Local government nonoperating grants	1,866,440	947,421
16	<u>Gifts, including contributions from affiliated organizations</u>	1,264,245	1,034,872
17	<u>Investment income</u>	2,776,976	1,411,647
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	141,928,024	32,125,045
19	Total nonoperating revenues	318,369,980	211,432,280
27	Total operating and nonoperating revenues CV=[B19+B09]	376,215,611	267,626,119
28	<u>12-month Student FTE from E12</u>	10,311	10,257
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	36,487	26,092

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	38,498,442	21,215,599
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)]	38,498,442	21,215,599
25	Total all revenues and other additions	414,714,053	288,841,718

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

Most recent fiscal year ending before October 2024					
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>	161,360,294	155,673,236	95,337,644	91,676,367
02	<u>Research</u>	8,585,786	8,405,576	3,442,894	3,626,971
03	<u>Public service</u>	5,773,180	5,442,320	2,804,095	2,636,319
05	<u>Academic support</u>	19,485,123	17,719,737	7,200,621	6,876,875
06	<u>Student services</u>	20,551,299	20,648,784	11,979,214	11,742,962
07	<u>Institutional support</u>	31,037,848	26,186,344	16,879,770	15,394,327
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	22,404,699	17,553,584		
11	<u>Auxiliary enterprises</u>	2,639,354	2,388,868	430,920	438,348
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)]	88,792,834	18,820,396	0	0
19	Total expenses and deductions	360,630,417	272,838,845	138,075,158	132,392,169

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

Most recent fiscal year ending before October 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	138,075,158	132,392,169
19-3	Benefits	57,735,687	53,728,854
19-4	Operation and Maintenance of Plant (as a natural expense).	23,096,337	26,360,414
19-5	Depreciation	☒ 22,092,589	12,650,504
19-6	Interest	13,057,112	12,600,341
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	106,573,534	35,106,563
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	360,630,417	272,838,845
20-1	12-month Student FTE (from E12 survey).	10,311	10,257
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	34,975	26,600

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2024			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	9,267,819	9,022,400
02	Net Pension liability	35,995,888	40,785,997
03	Deferred inflows related to pension	☒9,483,847	4,361,470
04	Deferred outflows related to pension	7,367,708	6,387,031

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

Most recent fiscal year ending before October 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		3,996,928	3,627,415
06	Net OPEB liability	☒	107,943,050	103,299,931
07	Deferred inflows related to OPEB		49,718,877	56,035,190
08	Deferred outflows related to OPEB		10,159,138	13,742,218

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2024			
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	35,492,849	34,997,007
02	Value of endowment net assets at the end of the fiscal year	37,609,449	35,492,849
03	Change in value of endowment net assets CV=[H02-H01]	2,116,600	495,842
03a	New gifts and additions	376,036	657,415
03b	Endowment net investment return	2,137,738	1,671,243
03c	Spending distribution for current use	-397,174	-1,417,919
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	-414,897

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Part N - Financial Health

Most recent fiscal year ending before October 2024			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	16,014,779	-4,976,136
02	Operating revenues + nonoperating revenues	389,193,655	279,788,520
03	Change in net position	☒ 54,973,596	17,291,535
04	Net position	-110,484,538	-127,776,068
05	Expendable net assets	-39,181,179	-85,056,340
06	Plant-related debt	0	0
07	Total expenses	377,211,733	287,816,067

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2024						
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	91,275,092	91,275,092			
02	Sales and services	0	0	0	0	0
03	Federal grants/contracts (excludes Pell Grants)	9,697,435	9,697,435	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	146,111,616	146,111,616	0	0	0
05	State grants and contracts	20,435,968	20,435,968	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	2,071,705	2,071,705	0	0	0
07	Local government grants/contracts	7,548,120	7,548,120	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	7,167,201				
10	Interest earnings	2,776,976				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	430,547				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2024						
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	57,735,687	57,735,687	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	279,979,680	279,979,680	0	0	0
Capital outlays						
05	Construction	26,372,900	26,372,900	0	0	0
06	Equipment purchases	541,960	541,960	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 2024			
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 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		0
08	Total cash and security assets held at end of fiscal year in bond funds		0
09	Total cash and security assets held at end of fiscal year in all other funds		0

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Prepared by

Prepared by

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

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

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

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

Summary

Finance Component Summary

The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the [College Navigator](#) website and/or your institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	33,857,564	8	3,284
State appropriations	107,613,174	26	10,437
Local appropriations	2,071,705	0	201
Government grants and contracts	80,413,920	19	7,799
Private gifts, grants, and contracts	7,167,201	2	695
Investment income	2,776,976	1	269
Other core revenues	180,813,513	44	17,536
Total core revenues	414,714,053	100	40,221
Total revenues	414,714,053	N/A	40,221
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	161,360,294	45	15,649
Research	8,585,786	2	833
Public service	5,773,180	2	560
Academic support	19,485,123	5	1,890
Institutional support	31,037,848	9	3,010
Student services	20,551,299	6	1,993
Other core expenses	111,197,533	31	10,784
Total core expenses	357,991,063	100	34,719
Total expenses	360,630,417	N/A	34,975
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	10,311
The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.	

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	You reported expenses for auxiliary enterprises in Part C (line 11) but did not report corresponding revenues in Part B (line 05). Please correct your data or explain. (Error #5414)	Explanation	Yes	
Reason	The auxiliary expenses are determined by the square footage usage by total University. Although there may not be reported revenues because CUNY has a lot of separate incorporate entities these are legitimate expenses of the University based on the square footage used.			
Related Screens	Expenses Part 1			
Screen: Part A - Statement of Net Position Page 1				
Upload File	The amount reported is outside the expected range of between 170,176,430 and 510,529,288 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is primarily due to increase in capital assets and the restricted deposits held by bond trustees.			
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-1 - Scholarships and Fellowships				
Upload File	The amount reported is outside the expected range of between 1,838,708 and 5,516,124 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in HEERF Aid due to completion of grant.			
Screen: Part E-2 - Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 1,474,698 and 4,424,092 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in use of HEERF MSI for Scholarships in FY24.			
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 C-2 - Expenses and Other Deductions by Natural Classification				
Upload File	The amount reported is outside the expected range of between 6,325,252 and 18,975,756 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in depreciation expense for capital assets.			
Screen: Part M-1 - Pension Information				
Upload File	The amount reported is outside the expected range of between 2,834,956 and 5,887,984 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.			
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 8,645,768 and 25,937,302 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is mainly due to allocation of debt, and capital appropriations.			