IPEDS 2020-21 Data Collection System

Finance 2020-21

Institution: New Mexico Highlands University (187897)   User ID: P1878971

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:
- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:
- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

Resources:

- To download the survey materials for this component: <u>Survey Materials</u>
- To access your prior year data submission for this component: <u>Reported Data</u>

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

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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: New Mexico Highlands University (187897)   User ID: P1878971

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, 2020.)

Beginning: month/year (MMYYYY)	Month:	7	Year:	2019
And ending: month/year (MMYYYY)	Month:	6	Year:	2020

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

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- ◉ Auxiliary enterprises
- ○ Student services
- ○ Does not participate in intercollegiate athletics
- ○ Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

☐ Sales and services of educational activities

☐ Sales and services of auxiliary enterprises

☐ Does not have intercollegiate athletics revenue

☑ Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own <u>endowment assets</u> ?

○ No

◉ Yes - (report endowment assets)

6. Pension

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

○ No

◉ 🛈 Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

○ No

◉ Yes

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Athletic state appropriation revenue reported in state appropriation non-operating revenue; Mandatory fee revenue apportioned to athletics reported in tuition and fee operating revenue; Other athletic revenue reporting in other operating revenues.

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Part A - Statement of Net Position Page 1

		Fiscal Year: July 1, 2019 - June 30, 2020	
		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 current assets	18,203,948	17,570,696
31	Depreciable capital assets, net of depreciation	95,404,107	95,048,816
04	Other noncurrent assets **CV=[A05-A31]**	**9,985,375**	9,729,452
05	Total noncurrent assets	105,389,482	104,778,268
06	**Total assets CV=(A01+A05)**	**123,593,430**	122,348,964
19	**Deferred outflows of resources**	11,655,647	22,980,427
	Liabilities		
07	Long-term debt, current portion	1,220,000	1,180,000
08	Other current liabilities CV=(A09-A07)	**7,733,506**	8,818,456
09	Total current liabilities	8,953,506	9,998,456
10	Long-term debt	21,585,000	22,805,000

11	Other noncurrent liabilities CV=(A12-A10)	**72,230,550**	112,794,930
12	Total noncurrent liabilities	93,815,550	135,599,930
13	**Total liabilities** **CV=(A09+A12)**	**102,769,056**	145,598,386
20	**Deferred inflows of resources**	16,918,169	11,104,901
	Net Position		
14	Invested in capital assets, net of related debt	72,599,107	71063816
15	Restricted-expendable	8,724,547	6,341,399
16	Restricted-nonexpendable	10,162,314	9,742,325
17	Unrestricted CV=[A18-(A14+A15+A16)]	☑ **-75,924,116**	-98521436
18	**Net position** **CV=[(A06+A19)-(A13+A20)]**	**15,561,852**	-11373896

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	40,769,301	39,115,121
22	Infrastructure	0	0
23	Buildings	137,459,053	132,470,540
32	Equipment, including art and library collections	22,404,801	21,723,310
27	Construction in progress	96,528	2,516,497
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**200,729,683**	195,825,468
28	Accumulated depreciation	105,399,262	100,850,338
33	Intangible assets, net of accumulated amortization	73,686	73,686
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

	Fiscal Year: July 1, 2019 - June 30, 2020		
	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**	71,755,727	69875498
02	Total expenses and deductions for this institution **AND all of its child institutions**	45,780,679	78834496
03	Change in net position during year **CV**=(D01-D02)	**25,975,048**	-8958998
04	Net position beginning of year for this institution **AND all of its child institutions**	-11,373,896	-2414898
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**960,700**	0
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	15561852	-11373896

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Part E-1 - Scholarships and Fellowships

	Fiscal Year: July 1, 2019 - June 30, 2020		
	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)	4,313,113	4,431,226
02	Other federal grants (Do NOT include FDSL amounts)	197,412	197,144
03	Grants by state government	1,777,726	1,088,569
04	Grants by local government	0	0
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	**1,141,919**	1,036,728
07	Total revenue that funds scholarships and fellowships	7,430,170	6,753,667
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	1,129,967	1,269,170
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV**=(E08+E09)	**1,129,967**	1,269,170
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.**	**6,300,203**	5,484,497

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Part E-2 - Sources of Discounts and Allowances

		Fiscal Year: July 1, 2019 - June 30, 2020		
		Amount of Source Applied to:		
Line No.	Source of Discounts and Allowances	Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	0	0	0
14	Grants by state government	0	0	0
15	Grants by local government	0	0	0
16	Endowments and gifts	14,739	0	14,739
17	Other institutional sources **CV**=[E18-(E12+E13+ … +E16)]	1,115,228	0	1,115,228
18	Total (from Part E1 line 8, 9 and 10)	1129967	0	1,129,967

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Part B - Revenues by Source (1)

	Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	16,200,805	16,645,728
	Grants and contracts - operating		
02	Federal operating grants and contracts	7,006,411	5,771,353
03	State operating grants and contracts	1,944,895	1,534,192
04	Local government/private operating grants and contracts	**2,233,700**	3,121,215
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,233,700	3,121,215
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,910,662	3,544,263
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	**436,185**	975,280
09	Total operating revenues	30,732,658	31,592,031

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Part B - Revenues by Source (2)

		Fiscal Year: July 1, 2019 - June 30, 2020	
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	32,565,600	30,136,300
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	4,313,113	4,431,226
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	507,190	741939
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	300,701	591,983
19	Total nonoperating revenues	37,686,604	35,901,448
27	Total operating and nonoperating revenues CV=[B19+B09]	68,419,262	67,493,479
28	12-month Student FTE from E12	2,250	2,760
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,409	24,454

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Part B - Revenues by Source (3)

Line No.	Source of funds	Current year amount	Prior year amount
**Fiscal Year: July 1, 2019 - June 30, 2020**		
	Other Revenues and Additions		
20	Capital appropriations	3,336,465	2,382,019
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	3,336,465	2382019
25	Total all revenues and other additions	71,755,727	69,875,498

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Part C-1 - Expenses by Functional Classification

		Fiscal Year: July 1, 2019 - June 30, 2020			
		Report Total Operating AND Nonoperating Expenses in this section			
Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	29,506,789	29,080,596	12,031,998	12,200,420
02	Research	1,187,005	1,427,862	524,020	488,133
03	Public service	6,426,618	7,041,182	2,703,418	2,879,873
05	Academic support	2,944,126	2,534,235	1,504,437	1,405,534
06	Student services	5,993,882	6,499,745	2,733,164	2,825,768
07	Institutional support	7,869,470	7,221,548	4,879,732	4,489,418
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	6300203	5,484,497		
11	Auxiliary enterprises	5,923,459	7,954,845	1,838,104	1,820,660
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	☒ -20,370,873	11,589,986	0	0
19	**Total expenses and deductions**	☑ 45,780,679	78,834,496	26,214,873	26,109,806

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Part C-2 - Expenses by Natural Classification

	Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	26214873	26,109,806
19-3	Benefits	☒ -15,143,458	17,520,623
19-4	Operation and Maintenance of Plant (as a natural expense)	4,978,728	4,450,727
19-5	Depreciation	4,868,110	4,780,902
19-6	Interest	1,115,876	1,148,678
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	23,746,550	24,823,760
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	45780679	78,834,496
20-1	12-month Student FTE (from E12 survey)	2,250	2,760
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**20,347**	28,563

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Part M-1 - Pension Information

	Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	☑	-21,244,075	10,877,718
02	Net Pension liability	☑	55,062,742	89,219,467
03	Deferred inflows related to pension	☑	5,252,242	3,658,914
04	Deferred outflows related to pension	☑	11,190,383	22,509,705

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

		Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	☑	-2,191,997	-791,312
06	Net OPEB liability		17,100,682	23,518,077
07	Deferred inflows related to OPEB	☑	11,665,927	7,445,987
08	Deferred outflows related to OPEB		465,264	470,722

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Part H - Details of Endowment Net Assets

		Fiscal Year: July 1, 2019 - June 30, 2020		
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	7,752,069	6,996,012
02	Value of endowment net assets at the end of the fiscal year	7,696,307	7,752,069
03	Change in value of endowment net assets **CV**=[H02-H01]	-55,762	
	03a	New gifts and additions	409,506	
	03b	Endowment net investment return	-376,249	
	03c	Spending distribution for current use	-89,019	
	03d	Other **CV**=[H03-(H03a+H03b+H03c)]	0	

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Part N - Financial Health

	Fiscal Year: July 1, 2019 - June 30, 2020	
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 FASB component unit.)	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	4,504,500
02	Operating revenues + nonoperating revenues	73,943,917
03	Change in net position	4,607,099
04	Net position	2,406,851
05	Expendable net assets	26,778,260
06	Plant-related debt	23,836,650
07	Total expenses	63,832,793

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Part J - Revenue Data for the Census Bureau

		Fiscal Year: July 1, 2019 - June 30, 2020				
		Amount				
Source and type		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	17,330,772	17,330,772			
02	Sales and services	**3,346,847**	436,185	2,910,662	0	
03	Federal grants/contracts (excludes Pell Grants)	7,006,411	7,006,411			
	Revenue from the state government:					
04	State appropriations, current & capital	35,902,065	35,902,065			
05	State grants and contracts	1,944,895	1,944,895			
	Revenue from local governments:					
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	0				

08	Receipts from property and non-property taxes		
09	Gifts and private grants, NOT including capital grants	2,233,700	
10	Interest earnings	194,595	
11	Dividend earnings	119,474	
12	Realized capital gains		

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Part K - Expenditure Data for the Census Bureau

		Fiscal Year: July 1, 2019 - June 30, 2020				
	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	9,005,794	8,504,402	501,392		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures **including** salaries	21,174,903	17,781,686	3,393,217		
	Capital outlays					
05	Construction	2,568,544	2,568,544			
06	Equipment purchases	967,284	967,284			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	1,115,876				

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Institution: New Mexico Highlands University (187897)

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

Fiscal Year: July 1, 2019 - June 30, 2020	
Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	22,805,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	1,220,000
04 Long-term debt outstanding at end of fiscal year	21,585,000
05 Short-term debt outstanding at beginning of fiscal year	1,180,000
06 Short-term debt outstanding at end of fiscal year	1,220,000

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Institution: New Mexico Highlands University (187897)

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

Fiscal Year: July 1, 2019 - June 30, 2020		
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	1,314,116
09	Total cash and security assets held at end of fiscal year in all other funds	3,794,104

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: New Mexico Highlands University (187897)   User ID: P1878971

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:	Stepahnie Gonzales				
Email:	stephanie@nmhu.edu				

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
3.00   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?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	4.00 hours	3.00 hours	4.00 hours	1.00 hours
Other offices	2.00 hours	hours	hours	hours

Institution: New Mexico Highlands University (187897)   User ID: P1878971

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the Data Center and sent to your institution's CEO in November 2020.

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

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	$16,200,805	24%	$7,200
State appropriations	$32,565,600	47%	$14,474
Local appropriations	$0	0%	$0
Government grants and contracts	$13,264,419	19%	$5,895
Private gifts, grants, and contracts	$2,233,700	3%	$993
Investment income	$507,190	1%	$225
Other core revenues	$4,073,351	6%	$1,810
Total core revenues	$68,845,065	100%	$30,598
Total revenues	$71,755,727	N/A	$31,891

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment

Instruction	$29,506,789	74%	$13,114
Research	$1,187,005	3%	$528
Public service	$6,426,618	16%	$2,856
Academic support	$2,944,126	7%	$1,309
Institutional support	$7,869,470	20%	$3,498
Student services	$5,993,882	15%	$2,664
Other core expenses	-$14,070,670	-35%	-$6,254
Total core expenses	$39,857,220	100%	$17,714
Total expenses	$45,780,679	N/A	$20,347

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

Calculated value

	Calculated value
FTE enrollment	2250

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: New Mexico Highlands University (187897)

User ID: P1878971

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	-75,924,116 is correct			
Screen: Scholarships & Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA ($11,012,201) to be similar to the scholarship/fellowship revenue reported in Finance ($7,430,170). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The difference between SFA IPEDS Accepted amounts and Finance IPEDS Paid amounts is due to the following reasons: 1. Student did not return in the spring, therefore the full offer amount was not paid 2. Student did not meet SFA tracking requirements, therefore, no aid was paid out 3. Student did not meet SFA scholarship requirements, therefore no aid was paid out.			
Screen: Expenses Part 1				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. This is due to a pension and OPEB credit for the FY. RD			
Related Screens	Expenses Part 1			
Screen Entry	The ratio between the sum of the amounts reported in Part B for total operating revenues (line 09) and total nonoperating revenues (line 19) and the amount reported in Part C for total expenses and deductions (line 19) is different than expected. Please confirm that the data reported are correct. (Error #5180)	Confirmation	Yes	

Related Screens	Revenues Part 1, Revenues Part 2, Expenses Part 1			
Screen: Expenses Part 2				
Screen Entry	The value of this field should be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5101)	Fatal	Yes	
Reason	Overridden by administrator. This is a result of an OPEB and Pension credit for the FY. RD			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 7,070,517 and 14,684,919 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is confirmed.			
Screen Entry	The amount reported is outside the expected range of between 57,992,654 and 120,446,280 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is confirmed.			
Screen Entry	The amount reported is outside the expected range of between 2,378,295 and 4,939,533 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is confirmed.			
Screen Entry	The amount reported is outside the expected range of between 14,631,309 and 30,388,101 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is confirmed.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -1,068,271 and -514,352 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is confirmed.			
Screen Entry	The amount reported is outside the expected range of between 4,839,892 and 10,052,082 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	This is confirmed.