

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022

User ID: P1878971

Finance 2021-22

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 2021-22 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 2021-22:

- There are no changes to the 2021-22 collection.

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: New Mexico Highlands University (187897)

User ID: P1878971

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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
- i** 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)

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.

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- 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
- i** 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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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021

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>	16,662,843	18,203,948
31	Depreciable <u>capital assets</u> , net of depreciation	95,094,265	95,404,107
04	Other noncurrent assets CV=[A05-A31]	12,506,538	9,985,375
05	Total <u>noncurrent assets</u>	107,600,803	105,389,482
06	Total assets CV=(A01+A05)	124,263,646	123,593,430
19	Deferred outflows of resources	69,284,686	11,655,647
Liabilities			
07	<u>Long-term debt, current portion</u>	1,265,000	1,220,000
08	Other current liabilities CV=(A09-A07)	7,109,407	7,733,506
09	Total <u>current liabilities</u>	8,374,407	8,953,506
10	<u>Long-term debt</u>	20,320,000	21,585,000
11	Other noncurrent liabilities CV=(A12-A10)	160,174,741	72,230,550
12	Total <u>noncurrent liabilities</u>	180,494,741	93,815,550
13	Total liabilities CV=(A09+A12)	<input checked="" type="checkbox"/> 188,869,148	102,769,056
20	Deferred inflows of resources	14,031,634	16,918,169
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	73,509,265	72,599,107
15	<u>Restricted-expendable</u>	9,448,574	8,724,547
16	<u>Restricted-nonexpendable</u>	12,864,867	10,162,314
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -105,175,156	-75,924,116
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -9,352,450	15,561,852

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	43,654,434	40,769,301
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	137,845,381	137,459,053
32	Equipment, including art and <u>library collections</u>	23,153,000	22,404,801
27	<u>Construction in progress</u>	700,198	96,528
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	205,353,013	200,729,683
28	<u>Accumulated depreciation</u>	110,332,434	105,399,262
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, 2020 - June 30, 2021			
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	71,870,326	71,755,727
02	Total expenses and deductions for this institution AND all of its child institutions	<input checked="" type="checkbox"/> 96,784,628	45,780,679
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -24,914,302	25,975,048
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	15,561,852	-11,373,896
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	960,700
06	Net position end of year for this institution AND all of its child institutions (from A18)	-9,352,450	15,561,852


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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)	4,207,089	4,313,113
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	178,478	197,412
03	<u>Grants by state government</u>	1,374,880	1,777,726
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	976,861	1,141,919
07	Total revenue that funds scholarships and fellowships	6,737,308	7,430,170
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	1,560,074	1,129,967
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)	1,560,074	1,129,967
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.	5,177,234	6,300,203

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
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)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	0	0	0	0	0	0
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	11,775	14,739	0	0	11,775	14,739
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,548,299	1,115,228	0	0	1,548,299	1,115,228
18	Total (from Part E1 line 8, 9 and 10)	1,560,074	1,129,967	0	0	1,560,074	1,129,967

Institution: New Mexico Highlands University (187897)

User ID: P1878971

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021

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>	16,070,843	16,200,805
Grants and contracts - operating			
02	Federal operating grants and contracts	6,583,724	7,006,411
03	State operating grants and contracts	1,863,598	1,944,895
04	Local government/private operating grants and contracts	2,006,199	2,233,700
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,006,199	2,233,700
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	2,166,947	2,910,662
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)]	1,237,863	436,185
09	Total operating revenues	29,929,174	30,732,658

Institution: New Mexico Highlands University (187897)


User ID: P1878971

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
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>	32,168,631	32,565,600
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	4,207,089	4,313,113
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	2,813,436	507,190
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	267,582	300,701
19	Total nonoperating revenues	39,456,738	37,686,604
27	Total operating and nonoperating revenues CV=[B19+B09]	69,385,912	68,419,262
28	<u>12-month Student FTE from E12</u>	2,275	2,250
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,499	30,409

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	2,447,829	3,336,465
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)]	36,585	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	2,484,414	3,336,465
25	Total all revenues and other additions	71,870,326	71,755,727

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Institution: New Mexico Highlands University (187897)

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2020 - June 30, 2021

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>	24,375,298	29,506,789	12,165,346	12,031,998
02	<u>Research</u>	<input checked="" type="checkbox"/> 2,055,011	1,187,005	656,228	524,020
03	<u>Public service</u>	7,418,969	6,426,618	2,993,362	2,703,418
05	<u>Academic support</u>	3,265,959	2,944,126	1,503,943	1,504,437
06	<u>Student services</u>	4,572,635	5,993,882	2,389,975	2,733,164
07	<u>Institutional support</u>	11,050,571	7,869,470	5,022,233	4,879,732
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	5,177,234	6,300,203		
11	<u>Auxiliary enterprises</u>	8,235,832	5,923,459	1,853,789	1,838,104
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)]	30,633,119	-20,370,873	0	0
19	Total expenses and deductions	<input checked="" type="checkbox"/> 96,784,628	45,780,679	26,584,876	26,214,873


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	26,584,876	26,214,873
19-3	<u>Benefits</u>	35,797,224	-15,143,458
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	5,652,254	4,978,728
19-5	<u>Depreciation</u>	5,026,039	4,868,110
19-6	<u>Interest</u>	1,075,852	1,115,876
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	22,648,383	23,746,550
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	96,784,628	45,780,679
20-1	<u>12-month Student FTE (from E12 survey)</u>	2,275	2,250
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	42,543	20,347

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	29,057,603	-21,244,075
02	Net Pension liability	<input checked="" type="checkbox"/>	138,835,531	55,062,742
03	Deferred inflows related to pension		3,913,619	5,252,242
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	64,582,764	11,190,383

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-2,230,823	-2,191,997
06	Net OPEB liability	20,654,429	17,100,682
07	Deferred inflows related to OPEB	10,118,015	11,665,927
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> 4,701,922	465,264

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
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	<input checked="" type="checkbox"/> <input type="text" value="8,965,864"/>	7,752,069
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="11,246,139"/>	7,696,307
03	Change in value of endowment net assets CV=[H02-H01]	2,280,275	-55,762
03a	New gifts and additions	<input type="text" value="300,961"/>	409,506
03b	Endowment net investment return	<input type="text" value="2,130,720"/>	-376,249
03c	Spending distribution for current use	<input type="text" value="-151,406"/>	-89,019
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health


Fiscal Year: July 1, 2020 - June 30, 2021			
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)	2,403,542	4,504,500
02	Operating revenues + nonoperating revenues	74,209,053	73,943,917
03	Change in net position	4,955,872	4,607,099
04	Net position	<input checked="" type="checkbox"/> 30,450,022	2,406,851
05	Expendable net assets	34,727,534	26,778,260
06	Plant-related debt	22,378,396	23,836,650
07	Total expenses	74,321,726	63,832,793

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Part J - Revenue Data for the Census Bureau


Fiscal Year: July 1, 2020 - June 30, 2021

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	17,630,917	17,630,917			
02	Sales and services	3,404,810	<input type="text" value="1,237,863"/>	2,166,947	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	6,583,724	<input type="text" value="6,583,724"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	32,168,631	<input type="text" value="32,168,631"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	1,863,598	<input type="text" value="1,863,598"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non- property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="2,006,199"/>				
10	Interest earnings	<input type="text" value="173,163"/>				
11	<u>Dividend earnings</u>	<input type="text" value="55,998"/>				
12	<u>Realized capital gains</u>	<input type="text" value="8,275"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	9,790,573	9,099,367	691,206		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	69,955,895	65,167,640	4,788,255		
Capital outlays						
05	Construction	679,432	679,432			
06	Equipment purchases	627,228	627,228			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	1,074,202				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
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	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

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="1,368,331"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="5,615,989"/>

 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).

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:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	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?
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	<input type="text" value="5.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours

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 2021.

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	\$16,070,843	23%	\$7,064
State appropriations	\$32,168,631	46%	\$14,140
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$12,654,411	18%	\$5,562
Private gifts, grants, and contracts	\$2,006,199	3%	\$882
Investment income	\$2,813,436	4%	\$1,237
Other core revenues	\$3,989,859	6%	\$1,754
Total core revenues	\$69,703,379	100%	\$30,639
Total revenues	\$71,870,326	N/A	\$31,591

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	\$24,375,298	28%	\$10,714
Research	\$2,055,011	2%	\$903
Public service	\$7,418,969	8%	\$3,261
Academic support	\$3,265,959	4%	\$1,436
Institutional support	\$11,050,571	12%	\$4,857
Student services	\$4,572,635	5%	\$2,010
Other core expenses	\$35,810,353	40%	\$15,741
Total core expenses	\$88,548,796	100%	\$38,923
Total expenses	\$96,784,628	N/A	\$42,543

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	2,275

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
Screen: Statement of net position (1)				
Screen Entry	The amount reported is outside the expected range of between 51,384,528 and 154,153,584 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct. Pension liability increased by \$83,772,789. Pension numbers are calculated by an actuary on the state level.			
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	This is correct. Unrestricted Net Position is affected negatively by recognizing pension expense.			
Screen Entry	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	This is correct. Net Position is affected negatively by recognizing pension expense.			
Screen: Changes to Net Position				
Screen Entry	The amount reported is outside the expected range of between 22,890,340 and 68,671,018 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct. FY21 Pension Expense equaled \$29,057,603.			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 593,503 and 1,780,507 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct. Last year's number reflected a decrease in expenses because of COVID. FY21 numbers were also affected by COVID but not to the same degree.			
Screen Entry	The amount reported is outside the expected range of between 22,890,340 and 68,671,018 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct. Last year's Pension and OPEB expenses were not expenses but credits that totaled \$23,436,072. FY21's Pension and OPEB expenses are \$26,826,780. These created a large difference when comparing FY20 and FY21 numbers.			
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: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -28,679,501 and -13,808,648 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct per the actuarial reports.			
Screen Entry	The amount reported is outside the expected range of between 35,790,783 and 74,334,701 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct, per the actuarial reports.			
Screen Entry	The amount reported is outside the expected range of between 7,273,749 and 15,107,017 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct, per the actuarial reports.			

Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 302,422 and 628,106 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct, per the actuarial reports.			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	The FY20 financial statements reported ending endowment at \$7,696,307. FY21 footnotes were expanded to include and itemize the following in "Endowments" - Investments, Land Parking lot, Cash, CSV of life insurance. The balance at 6/30/2020 for these was \$8,965,864.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,203,426 and 3,610,276 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our VPFA calculated the HLC CFI ratios. I confirm this is the number from the worksheet.			