

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1878971

Finance 2023-24

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.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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)

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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

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)

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, 2022 - June 30, 2023			
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>	14,283,527	13,631,206
31	Depreciable <u>capital assets</u> , net of depreciation	86,600,867	88,202,411
04	Other noncurrent assets CV=[A05-A31]	42,018,742	16,261,196
05	Total <u>noncurrent assets</u>	128,619,609	104,463,607
06	Total assets CV=(A01+A05)	142,903,136	118,094,813
19	<u>Deferred outflows of resources</u>	29,721,604	53,747,950
Liabilities			
07	<u>Long-term debt, current portion</u>	2,793,592	1,310,000
08	Other current liabilities CV=(A09-A07)	10,928,282	9,119,142
09	Total <u>current liabilities</u>	13,721,874	10,429,142
10	<u>Long-term debt</u>	22,455,816	19,010,000
11	Other noncurrent liabilities CV=(A12-A10)	78,439,962	71,053,356
12	Total <u>noncurrent liabilities</u>	100,895,778	90,063,356
13	Total liabilities CV=(A09+A12)	114,617,652	100,492,498
20	<u>Deferred inflows of resources</u>	52,016,973	86,451,531
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	70,206,344	72,138,642
15	<u>Restricted-expendable</u>	195,069	6,449,597
16	<u>Restricted-nonexpendable</u>	33,004,606	11,514,511
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -97,415,904	-105,204,016
18	Net position CV=[(A06+A19)-(A13+A20)]	5,990,115	-15,101,266

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	47,948,270	45,643,257
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	140,199,381	137,845,381
32	Equipment, including art and <u>library collections</u>	21,413,441	22,752,350
27	<u>Construction in progress</u>	784,660	750,404
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	210,345,752	206,991,392
28	<u>Accumulated depreciation</u>	118,588,544	116,210,779
33	Intangible assets, net of accumulated amortization	73,686	73,686
34	Other capital assets	872,756	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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	126,673,682	85,125,043
02	Total expenses and deductions for this institution AND all of its child institutions	105,582,301	89,641,846
03	Change in net position during year CV=(D01-D02)	21,091,381	-4,516,803
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-15,101,266	-9,352,450
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-1,232,013
06	Net position end of year for this institution AND all of its child institutions (from A18)	5,990,115	-15,101,266

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	<input type="text" value="3,719,382"/>	3,775,514
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="304,205"/>	186,376
03	<u>Grants by state government</u>	<input type="text" value="6,426,120"/>	2,560,669
04	<u>Grants by local government</u>	<input type="text" value="0"/>	0
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="9,668"/>	1,175,011
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	669,661	806,896
07	Total revenue that funds scholarships and fellowships	<input type="text" value="11,129,036"/>	8,504,466
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="1,505,620"/>	1,773,531
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	<input type="text" value="268,936"/>	210,486
10	Total discounts and allowances CV=(E08+E09)	1,774,556	1,984,017
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.	9,354,480	6,520,449

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
14	Grants by state government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="0"/>	12,804	<input type="text" value="0"/>	0	0	12,804
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,505,620	1,760,727	268,936	210,486	1,774,556	1,971,213
18	Total (from Part E1 line 8, 9 and 10)	1,505,620	1,773,531	268,936	210,486	1,774,556	1,984,017

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	17,962,424	16,374,314
Grants and contracts - operating			
02	Federal operating grants and contracts	19,253,622	10,201,675
03	State operating grants and contracts	4,455,970	3,274,411
04	Local government/private operating grants and contracts	2,191,858	2,300,455
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,191,858	2,300,455
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	4,007,357	3,273,023
06	<u>Sales and services of hospitals, after deducting 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)]	2,508,811	1,820,404
09	Total operating revenues	50,380,042	37,244,282

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	40,519,910	33,215,700
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	4,023,587	3,961,890
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>	2,065,086	-1,706,216
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	8,151,926	9,147,833
19	Total nonoperating revenues	54,760,509	44,619,207
27	Total operating and nonoperating revenues CV=[B19+B09]	105,140,551	81,863,489
28	<u>12-month Student FTE from E12</u>	2,210	2,146
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	47,575	38,147

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	1,033,131	1,555,338
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	20,500,000	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	1,706,216
24	Total other revenues and additions CV=[B25-(B9+B19)]	21,533,131	3,261,554
25	Total all revenues and other additions	126,673,682	85,125,043


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

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	25,724,690	25,300,361	13,749,227	13,118,425
02	<u>Research</u>	4,408,031	3,176,554	1,300,865	822,846
03	<u>Public service</u> <input checked="" type="checkbox"/>	21,452,378	7,781,190	5,556,774	3,673,700
05	<u>Academic support</u>	2,846,588	2,987,546	1,603,175	1,647,812
06	<u>Student services</u>	6,791,247	6,241,364	3,346,608	2,697,492
07	<u>Institutional support</u>	12,440,072	11,471,667	6,055,305	5,508,940
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	9,354,480	6,520,449		
11	<u>Auxiliary enterprises</u>	8,445,387	9,208,481	2,268,265	2,095,969
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)]	14,119,428	16,954,234	0	0
19	Total expenses and deductions	105,582,301	89,641,846	33,880,219	29,565,184


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

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	33,880,219	29,565,184
19-3	<u>Benefits</u>	8,165,676	8,025,596
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	6,343,695	5,573,762
19-5	<u>Depreciation</u>	5,412,749	5,313,485
19-6	<u>Interest</u>	976,813	1,031,298
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	50,803,149	40,132,521
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	105,582,301	89,641,846
20-1	<u>12-month Student FTE</u> (from E12 survey)	2,210	2,146
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	47,775	41,772

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input type="text" value="6,028,848"/>	5,829,261
02	Net Pension liability	<input type="text" value="65,270,790"/>	52,715,160
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="39,187,507"/>	74,817,437
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="24,015,703"/>	47,928,157

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-2,954,196	-2,269,601
06	Net OPEB liability	12,720,064	17,423,389
07	Deferred inflows related to OPEB	12,646,019	11,634,094
08	Deferred outflows related to OPEB	5,705,901	5,819,793

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	9,292,702	10,569,240
02	Value of endowment net assets at the end of the fiscal year	10,374,326	9,292,702
03	Change in value of endowment net assets CV=[H02-H01]	1,081,624	-1,276,538
03a	New gifts and additions	338,062	838,895
03b	Endowment net investment return	743,562	-1,903,802
03c	Spending distribution for current use	0	-211,631
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	<input checked="" type="checkbox"/> <input type="text" value="23,518,029"/>	627,965
02	Operating revenues + nonoperating revenues	<input checked="" type="checkbox"/> <input type="text" value="129,172,887"/>	84,465,867
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="23,341,726"/>	6,240,989
04	Net position	<input checked="" type="checkbox"/> <input type="text" value="1,570,896"/>	7,347,101
05	Expendable net assets	<input checked="" type="checkbox"/> <input type="text" value="-89,473,139"/>	10,573,926
06	Plant-related debt	<input type="checkbox"/> <input type="text" value="19,795,342"/>	20,320,000
07	Total expenses	<input type="checkbox"/> <input type="text" value="106,864,292"/>	82,239,006

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	19,468,044	19,468,044			
02	Sales and services	4,276,293	<input type="text" value="0"/>	4,276,293	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	27,709,753	<input type="text" value="27,709,753"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	41,553,041	<input type="text" value="41,553,041"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	4,455,970	<input type="text" value="4,455,970"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text"/>				
10	Interest earnings	<input type="text" value="198,581"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="204"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures including salaries		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Land purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text"/>				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	20,320,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	1,310,000
04	Long-term debt outstanding at end of fiscal year	19,010,000
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,353,358
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	6,802,742

 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="4.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="0.00"/> 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

Institution: New Mexico Highlands University (187897)

User ID: P1878971

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 2024.

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	17,962,424	15	8,128
State appropriations	40,519,910	33	18,335
Local appropriations	0	0	0
Government grants and contracts	27,733,179	23	12,549
Private gifts, grants, and contracts	2,191,858	2	992
Investment income	2,065,086	2	934
Other core revenues	32,193,868	26	14,567
Total core revenues	122,666,325	100	55,505
Total revenues	126,673,682	N/A	57,318

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	25,724,690	26	11,640
Research	4,408,031	5	1,995
Public service	21,452,378	22	9,707
Academic support	2,846,588	3	1,288
Institutional support	12,440,072	13	5,629
Student services	6,791,247	7	3,073
Other core expenses	23,473,908	24	10,622
Total core expenses	97,136,914	100	43,953
Total expenses	105,582,301	N/A	47,775

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	2,210

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 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 and OPEB liability and expense.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 93,188 and 279,564 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In prior years 4 separate funds were inadvertently not included in reported numbers, and one loan grouping was included but shouldn't have been.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 6,402 and 19,206 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	NMHU did not have a funding source for this waiver in FY 23.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 3,890,595 and 11,671,785 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The large increase is due to the use of the final HEERF funds of over \$5M and new grants in FY23 of close to \$8M.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 48,631,335 and 101,003,539 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 31,153,303 and 64,703,011 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: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 313,983 and 941,947 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This amount is correct. A \$20.5M contribution from the state was received in FY23. There was also a \$9M increase in federal revenue			
Screen Entry	The amount reported is outside the expected range of between 42,232,934 and 126,698,800 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct. A one time contribution of \$20.5M was received from the state.			
Screen Entry	The amount reported is outside the expected range of between 3,120,495 and 9,361,483 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct. A one time contribution of \$20.5M was received from the state.			
Screen Entry	The amount reported is outside the expected range of between 3,673,551 and 11,020,651 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct. A one time contribution of \$20.5M was received from the state, federal grant revenue and state appropriation revenue increased. Operating expenses also increased.			
Screen Entry	The amount reported is outside the expected range of between 5,286,963 and 15,860,889 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The prior number does not look correct. The amount should have been -\$94,407,101.			