

IPEDS 2022-23 Data Collection System

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

OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025

User ID: P1878971

Finance 2022-23

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 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
 Yes - answer part a and b below
 a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

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

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 Assets

Does 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
-  Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
- Yes

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Institution: New Mexico Highlands University (187897)

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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

Line no.		Current year amount	Prior year amount
<u>Assets</u>			
01	Total <u>current assets</u>	13,631,206	16,662,843
31	Depreciable <u>capital assets</u> , net of depreciation	88,202,411	95,094,265
04	Other noncurrent assets CV=[A05-A31]	16,261,196	12,506,538
05	Total <u>noncurrent assets</u>	104,463,607	107,600,803
06	Total assets CV=(A01+A05)	118,094,813	124,263,646
19	<u>Deferred outflows of resources</u>	53,747,950	69,284,686
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	1,310,000	1,265,000
08	Other current liabilities CV=(A09-A07)	9,119,142	7,109,407
09	Total <u>current liabilities</u>	10,429,142	8,374,407
10	<u>Long-term debt</u>	19,010,000	20,320,000

11	Other noncurrent liabilities CV=(A12-A10)	71,053,356	160,174,741
12	Total <u>noncurrent liabilities</u>	90,063,356	180,494,741
13	Total liabilities CV=(A09+A12)	100,492,498	188,869,148
20	<u>Deferred inflows of resources</u>	86,451,531	14,031,634
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	72,138,642	73,509,265
15	<u>Restricted-expendable</u>	6,449,597	9,448,574
16	<u>Restricted-nonexpendable</u>	11,514,511	12,864,867
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -105,204,016	-105,175,156
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -15,101,266	-9,352,450

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Institution: New Mexico Highlands University (187897)

User ID: P1878971

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	45,643,257	43,654,434
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	137,845,381	137,845,381
32	Equipment, including art and <u>library collections</u>	22,752,350	23,153,000
27	<u>Construction in progress</u>	750,404	700,198
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	206,991,392	205,353,013
28	<u>Accumulated depreciation</u>	116,210,779	110,332,434
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, 2021 - June 30, 2022

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	85,125,043	71,870,326
02	Total expenses and deductions for this institution AND all of its child institutions	89,641,846	96,784,628
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -4,516,803	-24,914,302
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-9,352,450	15,561,852
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1,232,013	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	-15,101,266	-9,352,450

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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)	3,775,514	4,207,089
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	186,376	178,478
03	<u>Grants by state government</u>	2,560,669	1,374,880
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,175,011	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	806,896	976,861
07	Total revenue that funds scholarships and fellowships	8,504,466	6,737,308
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	1,773,531	1,560,074
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	210,486	0
10	Total discounts and allowances CV=(E08+E09)	1,984,017	1,560,074
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.	6,520,449	5,177,234

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022

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	12,804	11,775	0	0	12,804	11,775
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,760,727	1,548,299	210,486	0	1,971,213	1,548,299
18	Total (from Part E1 line 8, 9 and 10)	1,773,531	1,560,074	210,486	0	1,984,017	1,560,074

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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>	16,374,314	16,070,843
Grants and contracts - operating			
02	Federal operating grants and contracts	10,201,675	6,583,724
03	State operating grants and contracts	3,274,411	1,863,598
04	Local government/private operating grants and contracts	2,300,455	2,006,199
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,300,455	2,006,199
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	3,273,023	2,166,947
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)]	1,820,404	1,237,863
09	Total operating revenues	37,244,282	29,929,174

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022

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>	33,215,700	32,168,631
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	3,961,890	4,207,089
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>	-1,706,216	2,813,436
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,147,833	267,582
19	Total nonoperating revenues	44,619,207	39,456,738
27	Total operating and nonoperating revenues CV=[B19+B09]	81,863,489	69,385,912
28	<u>12-month Student FTE from E12</u>	2,146	2,275
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	38,147	30,499


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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	1,555,338	2,447,829
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)]	1,706,216	36,585
24	Total other revenues and additions CV =[B25-(B9+B19)]	3,261,554	2,484,414
25	Total all revenues and other additions	85,125,043	71,870,326

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

Fiscal Year: July 1, 2021 - June 30, 2022

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>	25,300,361	24,375,298	13,118,425	12,165,346
02	<u>Research</u>	<input checked="" type="checkbox"/> 3,176,554	2,055,011	822,846	656,228
03	<u>Public service</u>	7,781,190	7,418,969	3,673,700	2,993,362
05	<u>Academic support</u>	2,987,546	3,265,959	1,647,812	1,503,943
06	<u>Student services</u>	6,241,364	4,572,635	2,697,492	2,389,975
07	<u>Institutional support</u>	11,471,667	11,050,571	5,508,940	5,022,233
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	6,520,449	5,177,234		
11	<u>Auxiliary enterprises</u>	9,208,481	8,235,832	2,095,969	1,853,789
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)]	16,954,234	30,633,119	0	0
19	Total expenses and deductions	89,641,846	96,784,628	29,565,184	26,584,876


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

Fiscal Year: July 1, 2021 - June 30, 2022

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)	29,565,184	26,584,876
19-3	<u>Benefits</u>	<input checked="" type="checkbox"/> 8,025,596	35,797,224
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	5,573,762	5,652,254
19-5	<u>Depreciation</u>	5,313,485	5,026,039
19-6	<u>Interest</u>	1,031,298	1,075,852
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	40,132,521	22,648,383
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	89,641,846	96,784,628
20-1	<u>12-month Student FTE</u> (from E12 survey).	2,146	2,275
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	41,772	42,543

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 5,829,261	29,057,603
02	Net Pension liability	<input checked="" type="checkbox"/> 52,715,160	138,835,531
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 74,817,437	3,913,619
04	Deferred outflows related to pension	47,928,157	64,582,764

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

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-2,269,601	-2,230,823
06	Net OPEB liability	17,423,389	20,654,429
07	Deferred inflows related to OPEB	11,634,094	10,118,015
08	Deferred outflows related to OPEB	5,819,793	4,701,922

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Institution: New Mexico Highlands University (187897)


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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022

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		<u>Market Value</u>	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input checked="" type="checkbox"/>	<input type="text" value="10,569,240"/>	8,965,864
02	Value of endowment net assets at the end of the fiscal year		<input type="text" value="9,292,702"/>	11,246,139
03	Change in value of endowment net assets CV=[H02-H01]		-1,276,538	2,280,275
03a	New gifts and additions		<input type="text" value="838,895"/>	300,961
03b	Endowment net investment return		<input type="text" value="-1,903,802"/>	2,130,720
03c	Spending distribution for current use		<input type="text" value="-211,631"/>	-151,406
03d	Other CV=[H03-(H03a+H03b+H03c)]		0	0

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022

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="627,965"/>	2,403,542
02	Operating revenues + nonoperating revenues	<input type="text" value="84,465,867"/>	74,209,053
03	Change in net position	<input type="text" value="6,240,989"/>	4,955,872
04	Net position	<input checked="" type="checkbox"/> <input type="text" value="7,347,101"/>	30,450,022
05	Expendable net assets	<input checked="" type="checkbox"/> <input type="text" value="10,573,926"/>	34,727,534
06	Plant-related debt	<input type="text" value="20,320,000"/>	22,378,396
07	Total expenses	<input type="text" value="82,239,006"/>	74,321,726

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Institution: New Mexico Highlands University (187897)


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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

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	18,147,845	18,147,845			
02	Sales and services	3,483,509	<input type="text" value="0"/>	3,483,509	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	18,560,824	<input type="text" value="18,560,824"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	34,771,038	<input type="text" value="34,771,038"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	3,274,411	<input type="text" value="3,274,411"/>	<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"/>	
09	Gifts and private grants, NOT including capital grants	<input type="text"/>	
10	Interest earnings	<input type="text" value="179,738"/>	
11	<u>Dividend earnings</u>	<input type="text" value="0"/>	
12	<u>Realized capital gains</u>	<input type="text" value="7,385"/>	

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

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	10,351,926	9,694,890	657,036		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	48,348,793	42,703,158	5,645,635		
Capital outlays						
05	Construction	750,404	750,404			
06	Equipment purchases	641,042	641,042			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	1,031,298				

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Institution: New Mexico Highlands University (187897)


User ID: P1878971

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

Fiscal Year: July 1, 2021 - June 30, 2022

Debt

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text"/>
02	Long-term debt issued during fiscal year	<input type="text"/>
03	Long-term debt retired during fiscal year	<input type="text"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text"/>

 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

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

Fiscal Year: July 1, 2021 - June 30, 2022

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	1,209,038
09	Total cash and security assets held at end of fiscal year in all other funds	4,746,387

 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:

<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="8.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text" value="1.00"/> 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 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 2023.

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	\$16,374,314	20%	\$7,630
State appropriations	\$33,215,700	41%	\$15,478
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$17,437,976	21%	\$8,126
Private gifts, grants, and contracts	\$2,300,455	3%	\$1,072
Investment income	-\$1,706,216	-2%	-\$795
Other core revenues	\$14,229,791	17%	\$6,631
Total core revenues	\$81,852,020	100%	\$38,142
Total revenues	\$85,125,043	N/A	\$39,667

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	\$25,300,361	31%	\$11,790
Research	\$3,176,554	4%	\$1,480
Public service	\$7,781,190	10%	\$3,626
Academic support	\$2,987,546	4%	\$1,392
Institutional support	\$11,471,667	14%	\$5,346
Student services	\$6,241,364	8%	\$2,908
Other core expenses	\$23,474,683	29%	\$10,939
Total core expenses	\$80,433,365	100%	\$37,481
Total expenses	\$89,641,846	N/A	\$41,772

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	2,146

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	This is correct. Unrestricted Net Position is affected negatively by recognizing pension and OPEB liability and 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 and OPEB expense and liability.			
Screen: Changes to Net Position				
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: 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 (\$12,652,672) to be similar to the scholarship/fellowship revenue reported in Finance (\$8,504,466). 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				
Screen Entry	The amount reported is outside the expected range of between 1,027,506 and 3,082,516 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	This is correct. It is slightly over expected range.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 17,898,612 and 53,695,836 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Last year's reported amount was very high because of a \$29 million dollar pension expense adjustment from the actuarial reports.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 18,887,442 and 39,227,764 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 90,243,096 and 187,427,966 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 2,543,853 and 5,283,385 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	Land-Parking lot balance of \$676,899 was removed from the endowment grouping and transferred to capital asset grouping.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,201,771 and 3,605,313 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.			

Screen Entry	The amount reported is outside the expected range of between 15,225,011 and 45,675,033 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.			
Screen Entry	The amount reported is outside the expected range of between 17,363,767 and 52,091,301 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.			