

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P1878971

Finance 2025-26

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 to reporting:

- No changes for the 2025-26 data collection period.

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

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

Institution: 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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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 Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report details of endowment net assets)

6. Pension


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

- No
- 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

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


Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2024 - June 30, 2025			
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>	20,102,843	24,393,038
31	Depreciable <u>capital assets</u> , net of depreciation	90,580,106	82,853,950
04	Other noncurrent assets CV=[A05-A31]	57,950,964	53,306,098
05	Total <u>noncurrent assets</u>	148,531,070	136,160,048
06	Total assets CV=(A01+A05)	168,633,913	160,553,086
19	Deferred outflows of resources	17,966,007	14,418,318
Liabilities			
07	<u>Long-term debt, current portion</u>	2,953,008	2,797,706
08	Other current liabilities CV=(A09-A07)	21,622,711	22,128,696
09	Total <u>current liabilities</u>	24,575,719	24,926,402
10	<u>Long-term debt</u>	17,154,473	19,920,813
11	Other noncurrent liabilities CV=(A12-A10)	76,916,437	74,023,277
12	Total <u>noncurrent liabilities</u>	94,070,910	93,944,090
13	Total liabilities CV=(A09+A12)	118,646,629	118,870,492
20	Deferred inflows of resources	14,176,128	24,969,619
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	81,793,820	76,284,184
15	<u>Restricted-expendable</u>	768,752	-989,706
16	<u>Restricted-nonexpendable</u>	48,340,480	37,143,887
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -77,125,889	-81,307,072
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> 53,777,163	31,131,293

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


Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	48,854,815	48,724,420
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	151,844,887	140,199,381
32	Equipment, including art and <u>library collections</u>	23,360,189	22,464,822
27	<u>Construction in progress</u>	4,312,682	8,695,615
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	228,372,573	220,084,238
28	<u>Accumulated depreciation</u>	128,533,837	123,514,227
33	Intangible assets, net of accumulated amortization	73,686	73,686
34	Other capital assets	570,919	495,849

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2024 - June 30, 2025			
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	124,521,206	115,214,881
02	Total expenses and deductions for this institution AND all of its child institutions	101,875,336	90,073,703
03	Change in net position during year CV=(D01-D02)	22,645,870	25,141,178
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	31,131,293	5,990,115
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	53,777,163	31,131,293

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	4,368,018	4,039,370
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	216,524	384,396
03	<u>Grants by state government</u>	7,067,483	6,558,533
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	172,303	227,523
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	1,696,675	1,489,408
07	Total revenue that funds scholarships and fellowships	13,521,003	12,699,230
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	1,577,977	1,539,885
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	231,154	233,092
10	Total discounts and allowances CV=(E08+E09)	1,809,131	1,772,977
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.	11,711,872	10,926,253

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,577,977	1,539,885	231,154	233,092	1,809,131	1,772,977
18	Total (from Part E1 line 8, 9 and 10)	1,577,977	1,539,885	231,154	233,092	1,809,131	1,772,977

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2024 - June 30, 2025			
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>	16,358,126	16,942,581
Grants and contracts - operating			
02	Federal operating grants and contracts	10,815,444	12,292,031
03	State operating grants and contracts	18,638,387	8,380,731
04	Local government/private operating grants and contracts	2,156,247	2,216,350
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,156,247	2,216,350
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	4,782,361	4,480,712
06	Sales and services of hospitals, 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)]	2,206,165	2,325,145
09	Total operating revenues	54,956,730	46,637,550

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
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>	44,435,600	42,324,100
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	4,584,542	4,423,766
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>	5,331,471	4,439,410
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	7,392,381	8,508,177
19	Total nonoperating revenues	61,743,994	59,695,453
27	Total operating and nonoperating revenues CV=[B19+B09]	116,700,724	106,333,003
28	<u>12-month Student FTE from E12</u>	2,137	2,189
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	54,610	48,576

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="7,820,482"/>	8,881,878
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="7,820,482"/>	8,881,878
25	Total all revenues and other additions	<input type="text" value="124,521,206"/>	115,214,881


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

Fiscal Year: July 1, 2024 - June 30, 2025					
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>	28,721,071	25,715,636	13,901,284	15,500,065
02	<u>Research</u>	4,577,412	4,794,617	1,397,644	1,464,152
03	<u>Public service</u>	20,889,120	17,172,930	7,369,032	6,712,233
05	<u>Academic support</u>	3,899,914	2,941,430	2,002,616	1,684,542
06	<u>Student services</u>	8,816,919	6,811,041	4,095,829	3,455,153
07	<u>Institutional support</u>	16,003,835	12,589,835	6,925,606	6,492,758
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	11,711,872	10,926,253		
11	<u>Auxiliary enterprises</u>	10,252,716	8,983,153	2,546,017	2,527,869
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)]	-2,997,523	138,808	0	1
19	Total expenses and deductions	101,875,336	90,073,703	38,238,028	37,836,773


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

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	38,238,028	37,836,773
19-3	<u>Benefits</u>	<input type="text" value="-7,418,849"/>	-3,440,396
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	<input type="text" value="6,461,745"/>	6,060,729
19-5	<u>Depreciation</u>	<input type="text" value="4,999,533"/>	5,316,425
19-6	<u>Interest</u>	<input type="text" value="1,005,965"/>	911,299
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	58,588,914	43,388,873
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	101,875,336	90,073,703
20-1	<u>12-month Student FTE</u> (from E12 survey)	2,137	2,189
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	47,672	41,148

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Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input type="text" value="-8,681,689"/>	-6,478,956
02	Net Pension liability	<input type="text" value="67,489,169"/>	63,998,838
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="5,711,264"/>	13,580,883
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="14,255,179"/>	9,952,778

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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-2,739,280	-2,705,449
06	Net OPEB liability	8,845,375	9,448,667
07	Deferred inflows related to OPEB	8,420,440	11,311,140
08	Deferred outflows related to OPEB	3,710,828	4,465,540

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	13,151,236	10,374,326
02	Value of endowment net assets at the end of the fiscal year	23,283,604	13,151,236
03	Change in value of endowment net assets CV=[H02-H01]	10,132,368	2,776,910
03a	New gifts and additions	566,005	1,569,623
03b	Endowment net investment return	1,652,240	1,326,570
03c	Spending distribution for current use	0	-119,283
03d	Other CV=[H03-(H03a+H03b+H03c)]	7,914,123	0

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Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	18,922,065	18,909,842
02	Operating revenues + nonoperating revenues	119,440,910	109,279,020
03	Change in net position	23,630,638	26,461,410
04	Net position	<input checked="" type="checkbox"/> 51,374,032	24,912,622
05	Expendable net assets	-66,156,706	-74,370,626
06	Plant-related debt	16,786,139	18,313,995
07	Total expenses	103,630,754	91,699,488

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025					
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	17,936,103	17,936,103			
02 Sales and services	5,013,515	<input type="text"/>	5,013,515	0	<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	18,424,352	<input type="text" value="18,424,352"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital	52,256,082	<input type="text" value="52,256,082"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	18,638,387	<input type="text" value="18,638,387"/>	<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" value="2,156,247"/>				
10 Interest earnings	<input type="text" value="1,264,850"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	5,036,721	4,182,095	854,626		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	101,831,941	93,781,421	8,050,520		
Capital outlays						
05	Construction	2,452,463	2,452,463			
06	Equipment purchases	664,114	664,114			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	858,142				

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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	17,655,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	1,405,000
04	Long-term debt outstanding at end of fiscal year	16,250,000
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, 2024 - June 30, 2025		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,477,519
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	31,327,962

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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"/>	Other		
Name: <input type="text" value="Stephanie Gonzales"/>					
Email: <input type="text" value="stephanie@nmhu.edu"/>					

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="0.00"/> hours	<input type="text" value="4.50"/> hours	<input type="text" value="3.00"/> 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](#).

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	16,358,126	14	7,655
State appropriations	44,435,600	37	20,793
Local appropriations	0	0	0
Government grants and contracts	34,038,373	28	15,928
Private gifts, grants, and contracts	2,156,247	2	1,009
Investment income	5,331,471	4	2,495
Other core revenues	17,419,028	15	8,151
Total core revenues	119,738,845	100	56,031
Total revenues	124,521,206	N/A	58,269

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	28,721,071	31	13,440
Research	4,577,412	5	2,142
Public service	20,889,120	23	9,775
Academic support	3,899,914	4	1,825
Institutional support	16,003,835	17	7,489
Student services	8,816,919	10	4,126
Other core expenses	8,714,349	10	4,078
Total core expenses	91,622,620	100	42,874
Total expenses	101,875,336	N/A	47,672

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	2,137

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: Part A - Statement of Net Position Page 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 reported is outside the expected range of between 15,565,647 and 46,696,939 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct. Net Position ranges cannot be expected because of large changes related to pension and OPEB liability and expense recognition.			
Screen: Part B - Revenues and Other Additions, Page 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Due to negative pension and OPEB expenses. TMB			
Related Screens	Expenses Part 1			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The value of this field should be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5101)	Fatal	Yes	
Reason	Overridden by administrator. Institution confirms data are accurate and a result of both OPEB and pension expenses resulting in an asset for the fiscal year greater than the other benefit expenses. TMB			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 8,827,574 and 18,334,192 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct based on actuarial report.			
Screen Entry	The amount reported is outside the expected range of between 6,469,306 and 13,436,250 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct based on actuarial report.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 12,456,311 and 37,368,933 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is correct. FY23's reported net position increased by \$12M due to pension actuarial adjustments. State capital outlay appropriations increased by \$7M. Public service expense decreases by \$4M. Other expense decreased by \$1M.			