

Finance 2025-26

Institution: Lamar University (226091)

User ID: P2260913

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**.

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.

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: 9	Year: 2024
And ending: month/year (MMYYYY)	Month: 8	Year: 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
- ☐ 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)

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
- ☐ 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).

Lamar University is a state institution of higher education. The University's annual financial report is audited on the state level in the State of Texas Combined Annual Financial Report (CAFR). The pension liability related to GASB 68 is recorded at the system level.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2024 - August 31, 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
<u>Assets</u>			
01	Total <u>current assets</u>	251,081,858	230,275,583
31	Depreciable <u>capital assets</u> , net of depreciation	221,615,980	228,357,378
04	Other noncurrent assets CV=[A05-A31]	163,583,301	95,667,445
05	Total <u>noncurrent assets</u>	385,199,281	324,024,823
06	Total assets CV=(A01+A05)	636,281,139	554,300,406
19	<u>Deferred outflows of resources</u>	0	0
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	0	0
08	Other current liabilities CV=(A09-A07)	106,570,926	96,083,925
09	Total <u>current liabilities</u>	106,570,926	96,083,925
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	7,278,143	4,012,680
12	Total <u>noncurrent liabilities</u>	7,278,143	4,012,680
13	Total liabilities CV=(A09+A12)	113,849,069	100,096,605
20	<u>Deferred inflows of resources</u>	0	0
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	322,322,147	274,613,637
15	<u>Restricted-expendable</u>	35,673,718	36,889,400
16	<u>Restricted-nonexpendable</u>	22,802,198	22,432,644
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	141,634,007	120,268,120
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	522,432,070	454,203,801

 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).

Fiscal Year: September 1, 2024 - August 31, 2025				
Line No.	Description	Ending balance		Prior year Ending balance
<u>Capital Assets</u>				
21	<u>Land and land improvements</u>		15,350,259	15,335,069
22	<u>Infrastructure</u>		50,034,347	49,214,821
23	<u>Buildings</u>		403,267,875	398,079,815
32	Equipment, including art and <u>library collections</u>		63,456,899	62,306,075
27	<u>Construction in progress</u>		81,448,945	27,052,573
	Total for Plant, Property and Equipment CV = (A21+ .. A27)		613,558,325	551,988,353
28	<u>Accumulated depreciation</u>		291,684,773	277,374,716
33	Intangible assets, net of accumulated amortization		3,430,170	0
34	Other capital assets		0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2024 - August 31, 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	337,396,289	323,655,782
02	Total expenses and deductions for this institution AND all of its child institutions	268,735,887	294,776,986
03	Change in net position during year CV=(D01-D02)	68,660,402	28,878,796
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	454,203,801	424,703,076
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-432,133	621,929
06	Net position end of year for this institution AND all of its child institutions (from A18)	522,432,070	454,203,801

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Fiscal Year: September 1, 2024 - August 31, 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	Pell grants (federal)	28,090,193	23,910,274
02	Other federal grants (Do NOT include FDSL amounts)	1,427,203	1,276,243
03	Grants by state government	13,425,286	7,223,335
04	Grants by local government	0	0
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	35,172,676	38,091,209
07	Total revenue that funds scholarships and fellowships	78,115,358	70,501,061
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	☒ 68,458,461	32,846,485
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	68,458,461	32,846,485
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.	9,656,897	37,654,576

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2024 - August 31, 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)]	68,458,461	32,846,485	0	0	68,458,461	32,846,485
18	Total (from Part E1 line 8, 9 and 10)	68,458,461	32,846,485	0	0	68,458,461	32,846,485

Part B - Revenues and Other Additions, Page 1

Fiscal Year: September 1, 2024 - August 31, 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating</u> Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	87,003,614	122,992,174
Grants and contracts - operating			
02	Federal operating grants and contracts	4,977,546	4,516,684
03	State operating grants and contracts	13,425,286	7,223,335
04	Local government/private operating grants and contracts	1,127,246	1,153,726
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,127,246	1,153,726
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	26,149,193	25,139,354
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>	259,962	19,200
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	2,182,133	1,877,170
09	Total operating revenues	135,124,980	162,921,643

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2024 - August 31, 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>	105,606,363	102,475,451
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	28,090,193	23,910,274
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	8,438,837	8,428,778
17	<u>Investment income</u>	8,774,594	10,334,317
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	369,553	376,053
19	Total nonoperating revenues	151,279,540	145,524,873
27	Total operating and nonoperating revenues CV=[B19+B09]	286,404,520	308,446,516
28	<u>12-month Student FTE from E12</u>	18,087	15,474
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	15,835	19,933

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2024 - August 31, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	13,537,649	13,537,649
21	<u>Capital grants and gifts</u>	38,345	168,100
22	<u>Additions to permanent endowments</u>	369,553	376,054
23	Other revenues and additions CV=[B24-(B20+...+B22)]	37,046,222	1,127,463
24	Total other revenues and additions CV=[B25-(B9+B19)]	50,991,769	15,209,266
25	Total all revenues and other additions	337,396,289	323,655,782

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Fiscal Year: September 1, 2024 - August 31, 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	Instruction	81,312,585	78,193,851	49,904,630	45,122,882
02	Research	11,243,460	10,746,620	5,577,109	5,470,557
03	Public service	2,417,517	2,535,809	933,326	722,580
05	Academic support	60,066,145	59,325,636	13,739,654	13,121,947
06	Student services	15,718,178	13,113,143	8,604,122	7,123,026
07	Institutional support	25,846,915	24,195,975	10,648,980	9,675,141
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	9,656,897	37,654,576		
11	Auxiliary enterprises	38,236,040	44,702,775	10,247,302	9,742,665
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	24,238,150	24,308,601	7,215,612	7,165,284
19	Total expenses and deductions	268,735,887	294,776,986	106,870,735	98,144,082

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

Fiscal Year: September 1, 2024 - August 31, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19).	106,870,735	98,144,082
19-3	Benefits	30,163,997	29,102,502
19-4	Operation and Maintenance of Plant (as a natural expense).	16,839,473	16,031,628
19-5	Depreciation	15,737,848	15,121,676
19-6	Interest	0	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	99,123,834	136,377,098
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	268,735,887	294,776,986
20-1	12-month Student FTE (from E12 survey).	18,087	15,474
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	14,858	19,050

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Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2024 - August 31, 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	181,917,130	157,051,397
02	Value of endowment net assets at the end of the fiscal year	204,188,165	181,917,130
03	Change in value of endowment net assets CV=[H02-H01]	22,271,035	24,865,733
03a	New gifts and additions	4,626,229	9,262,498
03b	Endowment net investment return	20,333,877	11,620,437
03c	Spending distribution for current use	-6,022,738	-6,504,045
03d	Other CV=[H03-(H03a+H03b+H03c)]	3,333,667	10,486,843

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Fiscal Year: September 1, 2024 - August 31, 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)	38,844,984	33,436,271
02	Operating revenues + nonoperating revenues	286,404,521	308,446,516
03	Change in net position	☒68,660,402	28,878,795
04	Net position	522,432,071	454,203,800
05	Expendable net assets	157,681,690	132,718,089
06	Plant-related debt	0	0
07	Total expenses	325,249,505	341,882,787

 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).

Fiscal Year: September 1, 2024 - August 31, 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	155,462,075	155,462,075			
02	Sales and services	26,409,155	259,962	26,149,193	0	0
03	Federal grants/contracts (excludes Pell Grants)	4,977,546	4,977,546	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	119,144,012	119,144,012	0	0	0
05	State grants and contracts	13,425,286	13,425,286	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	1,127,246	1,127,246	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	8,438,837				
10	Interest earnings	8,774,594				
11	Dividend earnings	0				
12	Realized capital gains	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).

Fiscal Year: September 1, 2024 - August 31, 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	32,792,258	30,214,441	2,577,817	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	211,705,479	180,400,835	31,304,644	0	0
Capital outlays						
05	Construction	59,991,395	59,991,395	0	0	0
06	Equipment purchases	2,825,449	2,825,449	0	0	0
07	Land purchases	9,291	9,291	0	0	0
08	Interest on debt outstanding, all funds and activities	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).

Fiscal Year: September 1, 2024 - August 31, 2025			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		0
02	Long-term debt issued during fiscal year		0
03	Long-term debt retired during fiscal year		0
04	Long-term debt outstanding at end of fiscal year		0
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: September 1, 2024 - August 31, 2025			
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		4,912,547
09	Total cash and security assets held at end of fiscal year in all other funds		162,960,112

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

☐	Keyholder	☐	SFA Contact	☐	HR Contact
☒	Finance Contact	☐	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	5.00 hours	5.00 hours	2.00 hours	2.00 hours
Other offices	2.00 hours	0.00 hours	0.00 hours	0.00 hours

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	87,003,614	28	4,810
State appropriations	105,606,363	34	5,839
Local appropriations	0	0	0
Government grants and contracts	46,493,025	15	2,571
Private gifts, grants, and contracts	9,566,083	3	529
Investment income	8,774,594	3	485
Other core revenues	53,803,417	17	2,975
Total core revenues	311,247,096	100	17,208
Total revenues	337,396,289	N/A	18,654
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	81,312,585	35	4,496
Research	11,243,460	5	622
Public service	2,417,517	1	134
Academic support	60,066,145	26	3,321
Institutional support	25,846,915	11	1,429
Student services	15,718,178	7	869
Other core expenses	33,895,047	15	1,874
Total core expenses	230,499,847	100	12,744
Total expenses	268,735,887	N/A	14,858
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	18,087
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 E-1 - Scholarships and Fellowships				
Screen Entry	The amount reported is outside the expected range of between 16,423,243 and 49,269,727 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The methodology for calculating the discounts associated with student tuition and fee revenue has changed from being based on pooled student refunds for the fiscal year, which included loans. To a more accurate reflection of awarding financial aid to students at public colleges and universities, which identifies and excludes loans.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 14,439,398 and 43,318,192 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	\$30 million increase in debt proceeds, and received a one-time \$4 million increase for a Be-On-Time return of funds.			