

## Finance 2024-25

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 2024-25 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, 2024.)

Beginning: month/year (MMYYYY)	Month: 9	Year: 2023
And ending: month/year (MMYYYY)	Month: 8	Year: 2024

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, 2023 - August 31, 2024

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
<b><u>Assets</u></b>			
01	Total <u>current assets</u>	230,275,583	200,499,270
31	Depreciable <u>capital assets</u> , net of depreciation	228,357,378	234,085,892
04	Other noncurrent assets CV=[A05-A31]	95,667,445	87,003,513
05	Total <u>noncurrent assets</u>	324,024,823	321,089,405
06	<b>Total assets</b> CV=(A01+A05)	554,300,406	521,588,675
19	<b><u>Deferred outflows of resources</u></b>	0	0
<b><u>Liabilities</u></b>			
07	<u>Long-term debt, current portion</u>	0	0
08	Other current liabilities CV=(A09-A07)	96,083,925	93,541,755
09	Total <u>current liabilities</u>	96,083,925	93,541,755
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	4,012,680	3,343,844
12	Total <u>noncurrent liabilities</u>	4,012,680	3,343,844
13	<b>Total liabilities</b> CV=(A09+A12)	100,096,605	96,885,599
20	<b><u>Deferred inflows of resources</u></b>	0	0
<b><u>Net Position</u></b>			
14	<u>Invested in capital assets, net of related debt</u>	274,613,637	273,190,421
15	<u>Restricted-expendable</u>	36,889,400	38,887,502
16	<u>Restricted-nonexpendable</u>	22,432,644	22,056,590
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	120,268,120	90,568,563
18	<b><u>Net position</u></b> CV=[(A06+A19)-(A13+A20)]	454,203,801	424,703,076


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Fiscal Year: September 1, 2023 - August 31, 2024				
Line No.	Description	Ending balance		Prior year Ending balance
<u>Capital Assets</u>				
21	<u>Land and land improvements</u>		15,335,069	15,299,426
22	<u>Infrastructure</u>		49,214,821	49,214,821
23	<u>Buildings</u>		398,079,815	394,971,913
32	Equipment, including art and <u>library collections</u>		62,306,075	60,022,129
27	<u>Construction in progress</u>		27,052,573	20,104,585
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		<b>551,988,353</b>	<b>539,612,874</b>
28	<u>Accumulated depreciation</u>		277,374,716	266,422,453
33	Intangible assets, net of accumulated amortization		0	0
34	Other capital assets		0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2023 - August 31, 2024			
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 <b>AND all of its child institutions</b>	323,655,782	301,406,767
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	294,776,986	260,174,602
03	Change in net position during year CV=(D01-D02)	28,878,796	41,232,165
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	424,703,076	382,851,295
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	621,929	619,616
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	454,203,801	424,703,076


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## Part E-1 - Scholarships and Fellowships

Fiscal Year: September 1, 2023 - August 31, 2024

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)	23,910,274	20,806,141
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,276,243	436,188
03	<u>Grants by state government</u>	7,223,335	4,652,650
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	38,091,209	34,612,191
07	Total revenue that funds scholarships and fellowships	70,501,061	60,507,170
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	32,846,485	28,940,115
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	32,846,485	28,940,115
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.	37,654,576	31,567,055

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Lamar University received an increase in loan proceeds



Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2023 - August 31, 2024							
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)	<div>0</div>	0	<div>0</div>	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	<div>0</div>	0	<div>0</div>	0	0	0
14	Grants by state government	<div>0</div>	0	<div>0</div>	0	0	0
15	Grants by local government	<div>0</div>	0	<div>0</div>	0	0	0
16	Endowments and gifts	<div>0</div>	0	<div>0</div>	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	32,846,485	28,940,115	0	0	32,846,485	28,940,115
18	Total (from Part E1 line 8, 9 and 10)	32,846,485	28,940,115	0	0	32,846,485	28,940,115

## Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2023 - August 31, 2024			
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 &amp; allowances</u>	122,992,174	114,920,017
Grants and contracts - operating			
02	Federal operating grants and contracts	4,516,684	5,727,237
03	State operating grants and contracts	7,223,335	4,652,650
04	Local government/private operating grants and contracts	1,153,726	305,795
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,153,726	305,795
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	25,139,354	24,135,542
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>	19,200	48,106
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	1,877,170	2,235,862
09	Total operating revenues	162,921,643	152,025,209

## Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2023 - August 31, 2024			
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>	102,475,451	89,851,224
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	23,910,274	21,242,329
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	8,428,778	8,116,774
17	<u>Investment income</u>	10,334,317	4,337,066
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	376,053	537,817
19	Total nonoperating revenues	145,524,873	124,085,210
27	Total operating and nonoperating revenues CV=[B19+B09]	308,446,516	276,110,419
28	<u>12-month Student FTE from E12</u>	15,474	14,205
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,933	19,438

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2023 - August 31, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	13,537,649	13,141,181
21	<u>Capital grants and gifts</u>	168,100	369,401
22	<u>Additions to permanent endowments</u>	376,054	169,691
23	Other revenues and additions CV=[B24-(B20+...+B22)]	1,127,463	11,616,075
24	Total other revenues and additions CV=[B25-(B9+B19)]	15,209,266	25,296,348
25	Total all revenues and other additions	323,655,782	301,406,767

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


Fiscal Year: September 1, 2023 - August 31, 2024

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>	78,193,851	71,445,144	45,122,882	43,198,862
02	<u>Research</u>	10,746,620	9,009,127	5,470,557	4,432,355
03	<u>Public service</u>	<input checked="" type="checkbox"/> 2,535,809	1,483,370	722,580	663,570
05	<u>Academic support</u>	59,325,636	56,220,090	13,121,947	13,881,736
06	<u>Student services</u>	13,113,143	11,856,144	7,123,026	6,343,701
07	<u>Institutional support</u>	24,195,975	23,750,534	9,675,141	9,306,032
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	37,654,576	31,567,055		
11	<u>Auxiliary enterprises</u>	44,702,775	35,373,550	9,742,665	8,717,926
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)]	24,308,601	19,469,588	7,165,284	5,947,296
19	<b>Total expenses and deductions</b>	294,776,986	260,174,602	98,144,082	92,491,478


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

Fiscal Year: September 1, 2023 - August 31, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	98,144,082	92,491,478
19-3	Benefits	29,102,502	27,135,458
19-4	Operation and Maintenance of Plant (as a natural expense)	16,031,628	14,445,058
19-5	Depreciation	15,121,676	14,791,484
19-6	Interest	0	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	136,377,098	111,311,124
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	294,776,986	260,174,602
20-1	12-month Student FTE (from E12 survey)	15,474	14,205
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,050	18,316


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Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2023 - August 31, 2024			
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	157,051,397	147,481,501
02	Value of endowment net assets at the end of the fiscal year	181,917,130	157,051,397
03	Change in value of endowment net assets CV=[H02-H01]	24,865,733	9,569,896
03a	New gifts and additions	9,262,498	4,767,771
03b	Endowment net investment return	11,620,437	-8,580,008
03c	Spending distribution for current use	-6,504,045	-6,566,653
03d	Other CV=[H03-(H03a+H03b+H03c)]	10,486,843	19,948,786


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Fiscal Year: September 1, 2023 - August 31, 2024			
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)	33,436,271	34,593,209
02	Operating revenues + nonoperating revenues	308,446,516	276,110,419
03	Change in net position	28,878,795	41,232,165
04	Net position	454,203,800	424,703,075
05	Expendable net assets	132,718,089	98,821,410
06	Plant-related debt	0	0
07	Total expenses	341,882,787	310,703,628


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Fiscal Year: September 1, 2023 - August 31, 2024						
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	155,838,659	155,838,659			
02	Sales and services	25,158,554	19,200	25,139,354	0	
03	Federal grants/contracts (excludes Pell Grants)	4,516,684	4,516,684			
Revenue from the state government:						
04	State appropriations, current & capital	116,013,100	116,013,100			
05	State grants and contracts	7,223,335	7,223,335			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	1,153,726	1,153,726			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	8,428,778				
10	Interest earnings	10,334,317				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	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, 2023 - August 31, 2024						
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	31,479,775	28,940,941	2,538,834	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures <b>including</b> salaries	238,988,610	198,766,844	40,221,766	0	0
Capital outlays						
05	Construction	11,320,832	11,320,832	0	0	0
06	Equipment purchases	4,218,823	4,218,823	0	0	0
07	Land purchases	7,021	7,021	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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


Fiscal Year: September 1, 2023 - August 31, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		<div>0</div>
02	Long-term debt issued during fiscal year		<div>0</div>
03	Long-term debt retired during fiscal year		<div>0</div>
04	Long-term debt outstanding at end of fiscal year		<div>0</div>
05	Short-term debt outstanding at beginning of fiscal year		<div>0</div>
06	Short-term debt outstanding at end of fiscal year		<div></div>

 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's System Administration issues the University's debt; therefore, the bonds payable attributable to the institution are included with the Bonds Payable reported by TSUS System Administration. The institution must repay the debt that was issued on its behalf back to TSUS system.

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

Fiscal Year: September 1, 2023 - August 31, 2024			
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		4,513,361
09	Total cash and security assets held at end of fiscal year in all other funds		144,945,420

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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:

<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="3.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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](#) and sent to your institution's CEO at the end of 2025.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	122,992,174	41	7,948
State appropriations	102,475,451	34	6,622
Local appropriations	0	0	0
Government grants and contracts	35,650,293	12	2,304
Private gifts, grants, and contracts	9,582,504	3	619
Investment income	10,334,317	3	668
Other core revenues	17,481,689	6	1,130
Total core revenues	298,516,428	100	19,291
<b>Total revenues</b>	323,655,782	N/A	20,916

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	78,193,851	31	5,053
Research	10,746,620	4	694
Public service	2,535,809	1	164
Academic support	59,325,636	24	3,834
Institutional support	24,195,975	10	1,564
Student services	13,113,143	5	847
Other core expenses	61,963,177	25	4,004
Total core expenses	250,074,211	100	16,161
<b>Total expenses</b>	294,776,986	N/A	19,050

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
<b>FTE enrollment</b>	15,474

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 218,094 and 654,282 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Received an increase in loan proceeds			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Screen Entry	The amount reported is outside the expected range of between 741,685 and 2,225,055 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Program to adjust salaries to market level was started in FY24. PC refresh and upgrades that did not meet capitalization thresholds and classroom upgrades that did not meet capitalization thresholds.			