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Â UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Â FORM 10-Q Â (Mark one) â˜’ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED SEPTEMBER 30, 2024 OR â˜ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM TO Commission File Number: 0-23245 Â PERDOCEO EDUCATION CORPORATION (Exact name of registrant as specified in its charter) Â Delaware 36-3932190 (State or other jurisdiction ofincorporation or organization) (I.R.S. EmployerIdentification No.) Â Â 1750 E. Golf RoadSchaumburg, Illinois 60173 (Address of principal executive offices) (Zip Code) Â Registrantâ€™s telephone number, including area code: (847) 781-3600 Former Name, Former Address and Former Fiscal Year, if Changed Since Last Report: N/A Â Securities registered pursuant to Section 12(b) of the Act: Title of each class Â Trading symbol(s) Â Name of each exchange on which registered Common Stock, $0.01 par value Â PRDO Â Nasdaq Global Select Market Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â˜’ No â˜ Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes â˜’ No â˜ Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting companyâ€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act. Large accelerated filer Â â˜’ Â Accelerated filer Â â˜ Non-accelerated filer Â â˜ Â Smaller reporting company Â â˜ Emerging growth company Â â˜ Â Â Â Â Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜ Indicate by check mark whether the registrant is a shell company, as defined in Rule 12b-2 of the Exchange Act. Yes â˜ No â˜’ Number of shares of registrantâ€™s common stock, par value $0.01, outstanding as of November 6, 2024: 65,716,357 Â PERDOCEO EDUCATION CORPORATION FORM 10-Q TABLE OF CONTENTS Â Â Â Â Page PART Iâ€”FINANCIAL INFORMATION Â Â Â Item 1. Financial Statements Â Â Â Â Condensed Consolidated Balance Sheets 1 Â Â Â Â Condensed Consolidated Statements of Income (Unaudited) 2 Â Â Â Â Condensed Consolidated Statements of Comprehensive Income (Unaudited) 2 Â Condensed Consolidated Statements of Stockholdersâ€™ Equity (Unaudited) 3 Â Condensed Consolidated Statements of Cash Flows (Unaudited) 4 Â Â Â Notes to Unaudited Condensed Consolidated Financial Statements 5 Â Â Â Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations 17 Â Â Â Item 3. Quantitative and Qualitative Disclosures about Market Risk 26 Â Â Â Item 4. Controls and Procedures 26 Â Â PART IIâ€”OTHER INFORMATION Â Â Â Â Item 1. Legal Proceedings 28 Â Â Â Â Item 1A. Risk Factors 28 Â Â Â Â Item 2. Unregistered Sales of Equity Securities and Use of Proceeds 28 Item 5. Other Information 28 Item 6. Exhibits 29 Â Â SIGNATURES 30 Â Â Â Â PERDOCEO EDUCATION CORPORATION AND SUBSIDIARIES CONDENSED CONSOLIDATED BALANCE SHEETS Â Â September 30, Â Â December 31, Â (In Thousands, Except Share and Per Share Amounts) Â 2024 Â Â 2023 Â ASSETS Â (unaudited) Â Â Â Â CURRENT ASSETS: Â Â Â Â Â Â Cash and cash equivalents, unrestricted Â $ 238,049 Â Â $ 118,009 Â Restricted cash Â Â 773 Â Â Â 1,012 Â Total cash, cash equivalents and restricted cash Â Â 238,822 Â Â Â 119,021 Â Short-term investments Â Â 483,772 Â Â Â 485,135 Â Total cash and cash equivalents, restricted cash and short-term investments Â Â 722,594 Â Â Â 604,156 Â Student receivables, gross Â Â 67,599 Â Â Â 64,011 Â Allowance for credit losses Â Â (35,581) Â Â (34,613) Student receivables, net Â Â 32,018 Â Â Â 29,398 Â Receivables, other Â Â 4,114 Â Â Â 4,539 Â Prepaid expenses Â Â 10,665 Â Â Â 11,712 Â Inventories Â Â 3,870 Â Â Â 5,004 Â Other current assets Â Â 263 Â Â Â 155 Â Total current assets Â Â 773,524 Â Â Â 654,964 Â Â Â Â Â Â Â Â NON-CURRENT ASSETS: Â Â Â Â Â Â Property and equipment, net of accumulated depreciation of $64,602Â and $58,785Â Â Â as of September 30, 2024 and December 31, 2023, respectively Â Â 18,099 Â Â Â 21,371 Â Right of use asset, net Â Â 15,669 Â Â Â 19,096 Â Goodwill Â Â

241,162 Â Â Â 241,162 Â Intangible assets, net of amortization of $26,937Â and $23,612Â as of September 30, 2024 and December 31, 2023, respectively Â Â 32,894 Â Â Â 36,219 Â Student receivables, gross Â Â 8,656 Â Â Â 7,028 Â Allowance for credit losses Â Â (2,752) Â Â (3,169) Student receivables, net Â Â 5,904 Â Â Â 3,859 Â Deferred income tax assets, net Â Â 23,010 Â Â Â 23,804 Â Other assets Â Â 6,494 Â Â Â 6,841 Â TOTAL ASSETS Â $ 1,116,756 Â Â $ 1,007,316 Â LIABILITIES AND STOCKHOLDERS' EQUITY Â Â Â Â Â Â CURRENT LIABILITIES: Â Â Â Â Â Â Lease liability-operating Â $ 4,969 Â Â $ 5,701 Â Accounts payable Â Â 13,647 Â Â Â 10,766 Â Accrued expenses: Â Â Â Â Â Â Payroll and related benefits Â Â 33,517 Â Â Â 32,684 Â Advertising and marketing costs Â Â 7,969 Â Â Â 7,196 Â Income taxes Â Â 10,396 Â Â Â 3,974 Â Other Â Â 21,322 Â Â Â 13,503 Â Deferred revenue Â Â 49,347 Â Â Â 37,215 Â Total current liabilities Â Â 141,167 Â Â Â 111,039 Â Â Â Â Â Â Â Â NON-CURRENT LIABILITIES: Â Â Â Â Â Â Lease liability-operating Â Â 17,317 Â Â Â 21,346 Â Other liabilities Â Â 22,841 Â Â Â 33,510 Â Total non-current liabilities Â Â 40,158 Â Â Â 54,856 Â Commitments and ContingenciesÂ (Note 8) Â Â Â Â Â Â STOCKHOLDERS' EQUITY: Â Â Â Â Â Â PreferredÂ stock, $0.01Â par value; 1,000,000Â shares authorized; noneÂ issued or outstanding Â Â - Â Â Â - Â Common stock, $0.01Â par value; 300,000,000Â shares authorized; 91,020,793Â Â Â and 90,270,306Â shares issued, 65,716,357Â and 65,544,539Â sharesÂ Â Â outstanding as of September 30, 2024 and December 31, 2023, respectively Â Â 910 Â Â Â 903 Â Additional paid-in capital Â Â 704,346 Â Â Â 694,798 Â Accumulated other comprehensive income (loss) Â Â 1,568 Â Â Â (666) Retained earnings Â Â 573,031 Â Â Â 480,606 Â Treasury stock, at cost; 25,304,436Â and 24,725,767Â shares as of September 30, 2024Â Â Â and December 31, 2023, respectively Â Â (344,424) Â Â (334,220) Total stockholders' equity Â Â 935,431 Â Â Â 841,421 Â TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY Â $ 1,116,756 Â Â $ 1,007,316 Â The accompanying notes are an integral part of these condensed consolidated financial statements. Â 1 Â PERDOCEO EDUCATION CORPORATION AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF INCOME (UNAUDITED) Â Â For the Quarter Ended September 30, Â Â For the Year to Date Ended September 30, Â (In Thousands, Except Per Share Amounts) Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â REVENUE: Â Â Â Â Â Â Â Â Â Â Â Â Tuition and fees, net Â $ 168,442 Â Â $ 178,259 Â Â $ 500,844 Â Â $ 556,098 Â Other Â Â 1,386 Â Â Â 1,664 Â Â Â 3,988 Â Â Â 5,987 Â Total revenue Â Â 169,828 Â Â Â 179,923 Â Â Â 504,832 Â Â Â 562,085 Â Â Â Â Â Â Â Â Â Â Â Â OPERATING EXPENSES: Â Â Â Â Â Â Â Â Â Â Â Â Educational services and facilities Â Â 28,287 Â Â Â 33,502 Â Â Â 85,661 Â Â Â 100,101 Â General and administrative Â Â 93,694 Â Â Â 92,054 Â Â Â 270,487 Â Â Â 305,328 Â Depreciation and amortization Â Â 3,053 Â Â Â 3,914 Â Â Â 9,138 Â Â Â 13,438 Â Asset impairment Â Â - Â Â Â 7,380 Â Â Â 2,468 Â Â Â 8,715 Â Total operating expenses Â Â 125,034 Â Â Â 136,850 Â Â Â 367,754 Â Â Â 427,582 Â Operating income Â Â 44,794 Â Â Â 43,073 Â Â Â 137,078 Â Â Â 134,503 Â Â Â Â Â Â Â Â Â Â Â Â OTHER INCOME: Â Â Â Â Â Â Â Â Â Â Â Â Interest income Â Â 7,702 Â Â Â 5,210 Â Â Â 21,685 Â Â Â 13,559 Â Interest expense Â Â (82) Â Â (97) Â Â (529) Â Â (288) Miscellaneous (expense) income Â Â (52) Â Â (98) Â Â (7) Â Â 21,970 Â Total other income Â Â 7,568 Â Â Â 5,015 Â Â Â 21,149 Â Â Â 35,241 Â Â Â Â Â Â Â Â Â Â Â Â PRETAX INCOME Â Â 52,362 Â Â Â 48,088 Â Â Â 158,227 Â Â Â 169,744 Â Provision for income taxes Â Â 14,107 Â Â Â 6,781 Â Â Â 42,101 Â Â Â 39,280 Â NET INCOME Â Â 38,255 Â Â Â 41,307 Â Â Â 116,126 Â Â Â 130,464 Â Â Â Â Â Â Â Â Â Â Â Â NET INCOME PER SHARE - BASIC: Â $ 0.58 Â Â $ 0.63 Â Â $ 1.77 Â Â $ 1.95 Â Â Â Â Â Â Â Â Â Â Â Â NET INCOME PER SHARE - DILUTED: Â $ 0.57 Â Â $ 0.62 Â Â $ 1.73 Â Â $ 1.92 Â Â Â Â Â Â Â Â Â Â Â Â WEIGHTED AVERAGE SHARES OUTSTANDING: Â Â Â Â Â Â Â Â Â Â Â Â Basic Â Â 65,699 Â Â Â 65,634 Â Â Â 65,622 Â Â Â 66,758 Â Diluted Â Â 67,312 Â Â Â 67,103 Â Â Â 67,110 Â Â Â 68,072 Â CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (UNAUDITED) Â Â Â For the Quarter Ended September 30, Â Â For the Year to Date Ended September 30, Â (In Thousands) Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â NET INCOME Â $ 38,255 Â Â $ 41,307 Â Â $ 116,126 Â Â $ 130,464 Â OTHER COMPREHENSIVE INCOME, net of tax: Â Â Â Â Â Â Â Â Â Â Â Â Foreign currency translation adjustments Â Â 46 Â Â Â (31) Â Â 7 Â Â Â (8) Unrealized gain on investments Â Â 3,243 Â Â Â 653 Â Â Â 2,227 Â Â Â 456 Â Â Â Â Â Total other comprehensive income Â Â 3,289 Â Â Â 622 Â Â Â 2,234 Â Â Â 448 Â COMPREHENSIVE INCOME Â $ 41,544 Â Â $ 41,929 Â Â $ 118,360 Â Â $ 130,912 Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. 2 Â PERDOCEO EDUCATION CORPORATION AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERSâ€™ EQUITY (UNAUDITED) Â Â Â Common Stock Â Â Treasury Stock Â Â Â Â Â Â Â Â Â Â Â Â (In Thousands) Â Issued Shares Â Â $0.01 Par Value Â Â Purchased Shares Â Â Cost Â Â Additional Paid-in Capital Â Â Accumulated Other Comprehensive (Loss) Income Â Â Retained Earnings Â Â Total Â BALANCE, July 1, 2024 Â Â 90,978 Â Â $ 910 Â Â Â (25,304) Â $ (344,424) Â $ 701,153 Â Â $ (1,721) Â $ 543,606 Â Â $ 899,524 Â Net income Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 38,255 Â Â Â 38,255 Â Foreign currency translation Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 46 Â Â Â - Â Â Â 46 Â Unrealized gain on investments, net of tax Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 3,243 Â Â Â - Â Â Â 3,243 Â Dividends to shareholders, per share $0.13 Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (8,830) Â Â (8,830) Share-based compensation expense Â Â - Â Â Â - Â Â Â - Â Â Â 2,828 Â Â Â - Â Â Â - Â Â Â 2,828 Â Common stock issued Â Â 43 Â Â Â - Â Â Â - Â Â Â - Â Â Â 365 Â Â Â - Â Â Â - Â Â Â 365 Â BALANCE, September 30, 2024 Â Â 91,021 Â Â $ 910 Â Â Â (25,304) Â $ (344,424) Â $ 704,346 Â Â $ 1,568 Â Â $ 573,031 Â Â $ 935,431 Â Common Stock Â Â Treasury Stock Â Â Â Â Â Â Â Â Â Â Â Â (In Thousands) Â Issued Shares Â Â $0.01 Par Value Â Â Purchased Shares Â Â Cost Â Â Additional Paid-in Capital Â Â Accumulated Other Comprehensive Loss Â Â Retained Earnings Â Â Total Â BALANCE, July 1, 2023 Â Â 90,016 Â Â $ 900 Â Â Â (24,407) Â $ (328,648) Â $ 688,805 Â Â $ (5,621) Â $ 436,996 Â Â $ 792,432 Â Net income Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 41,307 Â Â Â 41,307 Â Foreign currency translation Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (31) Â Â - Â Â Â (31) Unrealized gain on investments, net of tax Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 653 Â Â Â - Â Â Â 653 Â Dividends to shareholders, per share $0.11 Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (7,474) Â Â (7,474) Share-based compensation expense Â Â - Â Â Â - Â Â Â - Â Â Â 2,336 Â Â Â - Â Â Â - Â Â Â 2,336 Â Common stock issued Â Â 60 Â Â Â 1 Â Â Â - Â Â Â - Â Â Â 435 Â Â Â - Â Â Â - Â Â Â 436 Â BALANCE, September 30, 2023 Â Â 90,076 Â Â $ 901 Â Â Â (24,407) Â $ (328,648) Â $ 691,576 Â Â $ (4,999) Â $ 470,829 Â Â $ 829,659 Â Common Stock Â Â Treasury Stock Â Â Â Â Â Â Â Â Â Â Â Â Accumulated Other Â Â Â Â Â Â Â Â (In Thousands) Â Issued Shares Â Â $0.01 Par Value Â Â Purchased Shares Â Â Cost Â Â Additional Paid-in Capital Â Â Comprehensive (Loss) Income Â Â Retained Earnings Â Â Total Â BALANCE, January 1, 2024 Â Â 90,270 Â Â $ 903 Â Â Â (24,726) Â $ (334,220) Â $ 694,798 Â Â $ (666) Â $ 480,606 Â Â $ 841,421 Â Net income Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 116,126 Â Â Â 116,126 Â Foreign currency translation Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 7 Â Â Â - Â Â Â 7 Â Unrealized gain on investments, net of tax Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 2,227 Â Â Â - Â Â Â 2,227 Â Dividends to shareholders, per share $0.35 Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (23,701) Â Â (23,701) Treasury stock purchased Â Â - Â Â Â - Â Â Â (385) Â Â (6,769) Â Â - Â Â Â - Â Â Â - Â Â Â (6,769) Share-based compensation expense Â Â - Â Â Â - Â Â Â - Â Â Â 7,385 Â Â Â - Â Â Â - Â Â Â 7,385 Â Common stock issued Â Â 751 Â Â Â 7 Â Â Â (193) Â Â (3,435) Â Â 2,163 Â Â Â - Â Â Â - Â Â Â (1,265) BALANCE, September 30, 2024 Â Â 91,021 Â Â $ 910 Â Â Â (25,304) Â $ (344,424) Â $ 704,346 Â Â $ 1,568 Â Â $ 573,031 Â Â $ 935,431 Â Common Stock Â Â Treasury Stock Â Â Â Â Â Â Â Â Â Â Â Â Accumulated Other Â Â Â Â Â Â Â Â (In Thousands) Â Issued Shares Â Â $0.01 Par Value Â Â Purchased Shares Â Â Cost Â Â Additional Paid-in Capital Â Â Comprehensive Loss Â Â Retained Earnings Â Â Total Â BALANCE, January 1, 2023 Â Â 89,396 Â Â $ 894 Â Â Â (22,221) Â $ (301,624) Â $ 684,183 Â Â $ (5,447) Â $ 347,839 Â Â $ 725,845 Â Net income Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 130,464 Â Â Â 130,464 Â Foreign currency translation Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (8) Â Â - Â Â Â (8) Unrealized gain on investments, net of tax Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 456 Â Â Â - Â Â Â 456 Â Dividends to shareholders, per share $0.11 Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (7,474) Â Â (7,474) Treasury stock purchased Â Â - Â Â Â - Â Â Â (221) Â Â (2,729) Â Â - Â Â Â - Â Â Â - Â Â Â (2,729) Treasury stock acquired upon sale of asset Â Â - Â Â Â - Â Â Â (1,800) Â Â (22,086) Â Â - Â Â Â - Â Â Â (22,086) Share-based compensation expense Â Â - Â Â Â - Â Â Â - Â Â Â 6,651 Â Â Â - Â Â Â - Â Â Â 6,651 Â Common stock issued Â Â 680 Â Â Â 7 Â Â Â (165) Â Â (2,209) Â Â 742 Â Â Â - Â Â Â - Â Â Â (1,460) BALANCE, September 30, 2023 Â Â 90,076 Â Â $ 901 Â Â Â (24,407) Â $ (328,648) Â $ 691,576 Â Â $ (4,999) Â $ 470,829 Â Â $ 829,659 Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. 3 Â PERDOCEO EDUCATION CORPORATION AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) Â Â Â For the Year to Date Ended September 30, Â (In Thousands) Â 2024 Â Â 2023 Â Â Â Â Â Â Â Â CASH FLOWS FROM OPERATING ACTIVITIES: Â Â Â Â Â Â Net income Â $ 116,126 Â Â $ 130,464 Â Adjustments to reconcile net income to net Â Â Â Â Â Â cash provided by operating activities: Â Â Â Â Â Â Asset impairment Â Â 2,468 Â Â Â 8,715 Â Gain on sale of asset Â Â - Â Â Â (22,086) Depreciation and amortization expense Â Â 9,138 Â Â Â 13,438 Â Bad debt expense Â Â 21,364 Â Â Â 26,519 Â Compensation expense related to share-based awards Â Â 7,385 Â Â Â 6,651 Â Deferred income taxes Â Â 794 Â Â Â 4,249 Â Changes in operating assets and liabilities Â Â (13,280) Â Â (69,117) Net cash provided by operating activities Â Â 143,995 Â Â Â 98,833 Â Â Â Â Â Â Â Â CASH FLOWS FROM INVESTING ACTIVITIES: Â Â Â Â Â Â Purchases of available-for-sale investments Â Â (266,842) Â Â (205,529) Sales of available-for-sale investments Â Â 277,111 Â Â Â 179,139 Â Purchases of property and equipment Â Â (2,997) Â Â (4,801) Net cash provided by (used in) investing activities Â Â 7,272 Â Â Â (31,191) Â Â Â Â Â Â Â Â CASH FLOWS FROM FINANCING ACTIVITIES: Â Â Â Â Â Â Issuance of common stock Â Â 2,170 Â Â Â 749 Â Purchase of treasury stock Â Â (6,769) Â Â (2,729) Payments of employee tax associated with stock compensation Â Â (3,435) Â Â (2,209) Payments of cash dividends and dividend equivalents Â Â (23,156) Â Â (7,222) Release of cash held in escrow Â Â (276) Â Â (1,000) Net cash used in financing activities Â Â (31,466) Â Â (12,411) Â Â Â Â Â Â Â Â NET INCREASE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH Â Â 119,801 Â Â Â 55,231 Â CASH, CASH EQUIVALENTS AND RESTRICTED CASH, beginning of the period Â Â 119,021 Â Â Â 118,884 Â CASH, CASH EQUIVALENTS AND RESTRICTED CASH, end of the period Â $ 238,822 Â Â $ 174,115 Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â Â 4 Â PERDOCEO EDUCATION CORPORATION AND SUBSIDIARIES NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â Â 1. DESCRIPTION OF THE COMPANYPerdoceoâ€™s accredited academic institutions offer a quality postsecondary education primarily online to a diverse student population, along with campus-based and blended learning programs. The Companyâ€™s academic institutions â€“ Colorado Technical University (â€œCTUâ€) and the American InterContinental University System (â€œAIUSâ€ or â€œAIU Systemâ€) â€“ provide degree programs from the associate through doctoral level as well as non-degree seeking and professional development programs. Our academic institutions offer students industry-relevant and career-focused academic programs that are designed to meet the educational needs of todayâ€™s busy adults. CTU and AIUS continue to show innovation in higher education, advancing personalized learning technologies like their intellipathÂ® learning platform and using data analytics and technology to serve and educate students while enhancing overall learning and academic experiences. Perdoceo's institutions are committed to providing quality education that closes the gap between learners who seek to advance their careers and employers needing a qualified workforce.As used in this Quarterly Report on Form 10-Q, the terms â€œwe,â€ â€œus,â€ â€œour,â€ â€œthe Company,â€ â€œPerdoceoâ€ and â€œPECâ€ refer to Perdoceo Education Corporation and our wholly-owned subsidiaries. 2. BASIS OF PRESENTATIONThe accompanying unaudited condensed consolidated financial statements have been prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) for interim financial information and with the rules and regulations for reporting the Quarterly Report on Form 10-Q. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. The condensed consolidated balance sheet at December 31, 2023 has been derived from the audited consolidated financial statements at that date, but does not include all of the information and footnotes required by GAAP for complete financial statements. This report should be read in conjunction with our 2023 Form 10-K. In our opinion, these financial statements include all normal and recurring adjustments necessary for a fair presentation. Operating results for the quarter and year to date ended September 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending December 31, 2024.The unaudited condensed consolidated financial statements presented herein include the accounts of Perdoceo Education Corporation and our wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated. Our reporting segments are determined in accordance with Financial Accounting Standards Board (â€œFASBâ€) Accounting Standards Codification (â€œASCâ€) Topic 280 â€“ Segment Reporting and are based upon how the Company analyzes performance and makes decisions. Each segment represents a postsecondary education provider that offers a variety of academic programs. We organize our business across two reporting segments: CTU and AIUS. Â 3. RECENT ACCOUNTING PRONOUNCEMENTSRecent accounting guidance not yet adoptedIn December 2023, the FASB issued Accounting Standard Update ("ASU") No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. The amendments in this ASU require that public business entities on an annual basis 1) disclose specific categories in the rate reconciliation, and 2) provide additional information for reconciling items that meet a quantitative threshold. The amendments require disclosure about income taxes paid by federal, state and foreign taxes, and by individual jurisdictions in which income taxes paid is equal or greater than 5 percent of total income taxes paid. The amendments also require entities to disclose income or loss from continuing operations before income tax expense disaggregated between domestic and foreign and income tax expense or benefit from continuing operations disaggregated by federal, state and foreign. For all public business entities, ASU 2023-09 is effective for annual periods beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures. In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments in this ASU improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. The amendments in this update require that a public entity disclose on an annual and interim basis, 1) significant segment expenses that are regularly provided to the chief operating decision maker ("CODM") and included within each reported measure of segment profit or loss, 2) an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss, and 3) disclose the title and 5 Â position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. For all public business entities, ASU 2023-07 is effective for annual periods after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures.In June 2022, the FASB issued ASU No. 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The amendments in this ASU clarify that a contractual restriction on the sale of an equity security is not considered part of the unit of account of the equity security and, therefore, is not considered in measuring fair value. The amendments also clarify that an entity cannot, as a separate unit of account, recognize and measure a contractual sale restriction. For all public business entities, ASU 2022-03 is effective for annual periods and interim periods beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures. 4. FINANCIAL INSTRUMENTSInvestments consist of the following as of September 30, 2024 and December 31, 2023 (dollars in thousands): Â Â September 30, 2024 Â Â Â Â Â Â Gross Unrealized Â Â Â Â Â Â Cost Â Â Gain Â Â (Loss) Â Â Fair Value Â Short-term investments (available for sale): Â Â Â Â Â Â Â Â Â Â Â Â Non-governmental debt securities Â $ 224,665 Â Â $ 1,203 Â Â $ (85) Â $ 225,783 Â Treasury and federal agencies Â Â 257,488 Â Â Â 576 Â Â Â (75) Â Â 257,989 Â Total short-term investments (available for sale) Â $ 482,153 Â Â $ 1,779 Â Â $ (160) Â $ 483,772 Â Â December 31, 2023 Â Â Â Â Â Â Gross Unrealized Â Â Â Â Â Â Cost Â Â Gain Â Â (Loss) Â Â Fair Value Â Short-term investments (available for sale): Â Â Â Â Â Â Â Â Â Â Â Â Non-governmental debt securities Â Â 245,886 Â Â Â 719 Â Â Â (892) Â Â 245,713 Â Treasury and federal agencies Â Â 239,859 Â Â Â 393 Â Â Â (830) Â Â 239,422 Â Total short-term investments (available for sale) Â $ 485,745 Â Â $ 1,112 Â Â $ (1,722) Â $ 485,135 Â In the table above, unrealized holding gains (losses) relate to short-term investments that have been in a continuous unrealized gain (loss) position for less than one year.Our non-governmental debt securities primarily consist of corporate bonds, certificates of deposit and commercial paper. Our treasury and federal agencies primarily consist of U.S. Treasury bills and federal home loan debt securities.Realized gains or loss resulting from sales of investments were zero during the quarters and years to date ended September 30, 2024 and September 30, 2023. Fair Value MeasurementsFASB ASC Topic 820 â€“ Fair Value Measurements establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in

active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.As of September 30, 2024, we held investments that are required to be measured at fair value on a recurring basis. These investments (available for sale) consist of non-governmental debt securities and treasury and federal agencies securities. Available for sale securities included in Level 2 are estimated based on observable inputs other than quoted prices in active markets for identical assets and liabilities, such as quoted prices for identical or similar assets or liabilities in inactive markets or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.All of our available for sale investments were measured under Level 2 as of September 30, 2024 and December 31, 2023. Additionally, money market funds of $30.5 million and $30.3 million included within cash and cash equivalents on our condensed consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively, were measured under Level 1. Non-governmental debt securities of $20.9 million included within cash and cash equivalents on our unaudited condensed consolidated balance sheets as of September 30, 2024 were measured under Level 2. Federal agency debt securities of $53.2 million and $44.9 6 Â million included within cash and cash equivalents on our unaudited condensed consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively, were measured under Level 2. Equity Method InvestmentOur investment in an equity affiliate, which is recorded within other noncurrent assets on our condensed consolidated balance sheets, represents an international investment in a private company. As of September 30, 2024, our investment in an equity affiliate equated to 30.7%, or $1.2 million. During each of the quarters ended September 30, 2024 and 2023, we recorded approximately $0.1 million of loss and during the years to date ended September 30, 2024 and 2023, we recorded less than ten thousand dollars of loss and approximately $0.1 million of loss, respectively, related to our equity affiliate within miscellaneous (expense) income on our unaudited condensed consolidated statements of income.We make periodic operating maintenance payments to our equity affiliate. The total fees recorded during the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):Â Â Maintenance Fee Payments Â For the quarter ended September 30, 2024 $ 429 Â For the quarter ended September 30, 2023 $ 411 Â For the year to date ended September 30, 2024 $ 1,296 Â For the year to date ended September 30, 2023 $ 1,256 Â Â Credit AgreementTermination of credit agreementOn July 29, 2024, the Company gave notice of the termination of its credit agreement, dated as of September 8, 2021, as amended (the â€œCredit Agreementâ€), by and among the Company, as borrower, certain of its subsidiary guarantors thereunder, the lenders from time-to-time parties thereto and Wintrust Bank N.A. (the â€œTerminationâ€).At the time of the Termination of the Credit Agreement, the Company was not in default under the Credit Agreement, nor did it have any amounts outstanding thereunder. The Credit Agreement was due to mature on January 31, 2027. The Company made the decision to terminate the Credit Agreement due to the Companyâ€™s strong cash position and to avoid uncertainty under the Credit Agreement associated with newly effective Title IV financial responsibility requirements. The Termination was effective on July 30, 2024. Upon effectiveness of the Termination, all security interests and pledges granted to the secured parties under the Credit Agreement were terminated and released. The Company did not incur any material early termination penalties in connection with the Termination. Â 5. REVENUE RECOGNITIONDisaggregation of RevenueThe following tables disaggregate our revenue by major source for the quarters and years to date ended September 30, 2024 and 2023 (dollars in thousands):Â 7 Â For the Quarter Ended September 30, 2024 Â Â For the Quarter Ended September 30, 2023 Â Â CTU Â Â AIUS Â Â Corporate and Other Â Â Total Â Â CTU Â Â AIUS Â Â Corporate and Other Â Â Total Â Tuition, net (1) $ 109,730 Â Â $ 51,174 Â Â $ - Â Â $ 160,904 Â Â $ 114,104 Â Â $ 56,212 Â Â $ - Â Â $ 170,316 Â Technology and other fees Â 5,107 Â Â Â 2,431 Â Â Â - Â Â Â 7,538 Â Â Â 5,269 Â Â Â 2,674 Â Â Â - Â Â Â 7,943 Â Â Â Â Total tuition and fees, net Â 114,837 Â Â Â 53,605 Â Â Â - Â Â Â 168,442 Â Â Â 119,373 Â Â Â 58,886 Â Â Â - Â Â Â 178,259 Â Other revenue (2) Â 905 Â Â Â 282 Â Â Â 199 Â Â Â 1,386 Â Â Â 1,179 Â Â Â 340 Â Â Â 145 Â Â Â 1,664 Â Total revenue $ 115,742 Â Â $ 53,887 Â Â $ 199 Â Â $ 169,828 Â Â $ 120,552 Â Â $ 59,226 Â Â $ 145 Â Â $ 179,923 Â Â Â Â

U.S. District Court for the District of Colorado on May 19, 2023. The original complaint was filed under seal on February 25, 2021 by a former employee of Colorado Technical University through a limited liability company, on behalf of herself, any other interested parties affiliated with the LLC and the federal government. On July 18, 2023, the district court ordered the complaint unsealed and we were notified that the U.S. Department of Justice ("DOJ") had declined to intervene in the action on February 3, 2023. The company had 11 Â previously received a Civil Investigative Demand ("CID") on April 8, 2022 from the DOJ and had been cooperating with the DOJ in its review. After the federal government declined to intervene in this case, the relator elected to pursue the litigation on behalf of the federal government. If she is successful, she would receive a portion of the federal governmentâ€™s recovery. The amended complaint alleges violations of the False Claims Act related to the companyâ€™s compliance with federal financial aid credit hour requirements in connection with its use of its learning management system. Relator claims that defendantsâ€™ conduct caused the government to make payments of federal funds to defendants which the government would not have made if not for defendantsâ€™ alleged violation of the law. Relator seeks treble damages plus civil penalties and attorneysâ€™ fees. On January 4, 2024, the Court granted a motion to dismiss with respect to Perdoceo Education Corporation and American InterContinental University, Inc. which removes them as defendants in the case. The Courtâ€™s dismissal was â€œwithout prejudiceâ€, which allows the relator in the case the opportunity to amend and refile a further amended complaint with respect to those two parties. The Relator has filed a motion, which is pending before the Court, that seeks permission to file a further amended complaint with respect to only Perdoceo Education Corporation.On September 7, 2024, the Company received a new CID from the DOJ pursuant to the False Claims Act. The CID requests information and documentation from CTU regarding its compensation practices for its admissions staff as well as information about how CTU has discussed its Fast Track credit program with prospective students. The information sought covers the time period from November 13, 2017 to the present. The Company is cooperating with the DOJ with a view towards resolving this inquiry as promptly as possible.Because of the many questions of fact and law that may arise, the outcomes of these legal proceedings is uncertain at this point. Based on information available to us at present, we cannot reasonably estimate a range of potential loss, if any, for these actions. Accordingly, we have not recognized any liability associated with these actions.We receive from time-to-time requests from state attorneys general, federal and state government agencies and accreditors relating to our institutions, to specific complaints they have received from students or former students or to student loan forgiveness claims which seek information about students, our programs, and other matters relating to our activities. These requests can be broad and time consuming to respond to, and there is a risk that they could expand and/or lead to a formal action or claims of non-compliance. We are subject to a variety of other claims, lawsuits, arbitrations and investigations that arise from time to time out of the conduct of our business, including, but not limited to, matters involving prospective students, students or former students, alleged violations of the Telephone Consumer Protection Act, both individually and on behalf of a putative class, and employment matters. Periodically matters arise that we consider outside the scope of ordinary routine litigation incidental to our business. While we currently believe that these matters, individually or in aggregate, will not have a material adverse impact on our financial position, cash flows or results of operations, these matters are subject to inherent uncertainties, and managementâ€™s view of these matters may change in the future. Were an unfavorable outcome to occur in any one or more of these matters, there exists the possibility of a material adverse impact on our business, reputation, financial position and cash flows.Agreement to acquire the University of St. Augustine for Health Sciences, LLCPerdoceo Education Corporation signed a definitive agreement to acquire 100% ownership of the University of St. Augustine for Health Sciences, LLC ("USAHS"). The material terms of the transaction have been described in the Companyâ€™s Form 8-K filed with the Securities and Exchange Commission on July 16, 2024. Completion of the acquisition is subject to customary closing conditions and satisfactory regulatory approvals from the Accrediting Commission for Senior Colleges and Universities of the Western Association of Schools and Colleges ("WASC"), as well as other key regulatory bodies, and completion of the preacquisition review process with the US Department of Education. The Company expects to complete the acquisition in December 2024.Perdoceo expects to pay approximately $142.0 million to $144.0 million in cash at closing to acquire 100% ownership of USAHS. The actual cash paid will depend on adjustments for cash, debt and working capital based on the final closing balance sheet. The acquisition is not subject to a financing condition. Perdoceo plans to use cash on hand for the purchase. Â 9. INCOME TAXES The determination of the annual effective tax rate is based upon a number of significant estimates and judgments, including the estimated annual pretax income in each tax jurisdiction in which we operate and the ongoing development of tax planning strategies during the year. In addition, our provision for income taxes can be impacted by changes in tax rates or laws, the finalization of tax audits and reviews, as well as other factors that cannot be predicted with certainty. As such, there can be significant volatility in interim tax provisions. 12 Â The following is a summary of our provision for income taxes and effective tax rate: Â Â For the Quarter Ended September 30, Â Â For the Year to Date Ended September 30, Â (Dollars in Thousands) Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â Pretax income Â $ 52,362 Â Â $ 48,088 Â Â $ 158,227 Â Â $ 169,744 Â Provision for income taxes Â $ 14,107 Â Â $ 6,781 Â Â $ 42,101 Â Â $ 39,280 Â Effective rate Â Â 26.9 % Â Â 14.1 % Â Â 26.6 % Â Â 23.1 % The effective tax rate for the quarter and year to date ended September 30, 2024 reflects federal tax credits claimed for the 2023 tax return, which decreased the effective tax rate for the quarter and year to date by 0.4% and 0.1%, respectively. Additionally, the tax effect of stock-based compensation and the release of previously recorded tax reserves reduced the effective tax rate for the quarter and year to date ended September 30, 2024 by 0.2% and 1.4%, respectively. The effective tax rate for the quarter and year to date ended September 30, 2023 was primarily impacted by a $4.5 million favorable discrete adjustment related to the recognition of the tax benefits associated with a previously disclosed prior year ordinary loss attributable to the stock of a worthless subsidiary, which decreased the effective tax rate for the quarter and year to date by 9.3% and 2.6%, respectively. The effective tax rate for the quarter and year to date ended September 30, 2023 reflects federal and state tax credits claimed for the 2022 tax return, which decreased the effective tax rate for the quarter and year to date by 0.6% and 0.2%, respectively. Additionally, the tax effect of stock-based compensation and the release of other previously recorded tax reserves reduced the effective tax rate for the quarter and year to date ended September 30, 2023 by 0.2% and 0.6%, respectively. As of September 30, 2024, a valuation allowance of $13.9 million was maintained with respect to our equity investment and state net operating losses.We estimate that it is reasonably possible that the gross liability for unrecognized tax benefits for a variety of uncertain tax positions will decrease by up to $2.1 million in the next twelve months as a result of the expiration of the statute of limitations in several jurisdictions. The income tax rate for the quarter and year to date ended September 30, 2024 does not take into account the possible reduction of the liability for unrecognized tax benefits. The impact of a reduction to the liability will be treated as a discrete item in the period the reduction occurs. We recognize interest and penalties related to unrecognized tax benefits in tax expense. As of September 30, 2024, we had accrued $4.3 million as an estimate for reasonably possible interest and accrued penalties.Our tax returns are routinely examined by federal, state and local tax authorities and these audits are at various stages of completion at any given time. The Companyâ€™s federal income tax filings are open to examinations for the tax years ended December 31, 2021 and forward. Â 10. SHARE-BASED COMPENSATIONOverviewThe Perdoceo Education Corporation Amended and Restated 2016 Incentive Compensation Plan (the â€œ2016 Planâ€) became effective (as the Career Education Corporation 2016 Incentive Compensation Plan) on May 24, 2016, and the amendment and restatement of the 2016 Plan became effective on June 3, 2021, upon its approval by the Companyâ€™s stockholders. Under the 2016 Plan, Perdoceo may grant to eligible participants awards of stock options, stock appreciation rights, restricted stock, restricted stock units, deferred stock, performance units, annual incentive awards, and substitute awards, which generally may be settled in cash or shares of our common stock. The vesting of all types of awards is subject to possible acceleration in certain circumstances. If a plan participant terminates employment for any reason other than by death or disability during the vesting period, the right to unvested awards is generally forfeited.Â Restricted Stock UnitsFor the years to date ended September 30, 2024 and 2023, the Company granted approximately 0.3 million and 0.4 million restricted stock units, respectively, which are not "performance-based" and which have a grant-date fair value of approximately $5.3 million and $5.9 million, respectively. For the years to date ended September 30, 2024 and 2023, the Company granted approximately 0.2 million and 0.3 million restricted stock units, respectively, which are â€œperformance-basedâ€ and which have a grant-date fair value of approximately $3.5 million and $4.1 million, respectively. The performance-based restricted stock units are subject to performance conditions which are determined at the time of grant and typically cover a three-year performance period. These performance conditions may result in all units being forfeited even if the requisite service period is met. There were no restricted stock units granted during each of the quarters ended September 30, 2024 and 2023.All restricted stock units granted in 2024 and 2023 are to be settled in shares of our common stock. 13 Â Stock OptionsThere were no stock options granted during each of the quarters or years to date ended September 30, 2024 and 2023.Â Share-Based Compensation ExpenseFor the quarters ended September 30, 2024 and 2023, the total share-based compensation expense was approximately $2.8 million and $2.3 million, respectively. For the years to date ended September 30, 2024 and 2023, the total share-based compensation expense was approximately $7.4 million and $6.6 million, respectively. As of September 30, 2024, we estimate that total compensation expense of approximately $19.0 million will be recognized over the next four years for all unvested share-based awards that have been granted to participants. This amount excludes any estimates of forfeitures. Â 11. STOCK REPURCHASE PROGRAMOn February 20, 2024, the Board of Directors of the Company approved a new stock repurchase program for up to $50.0 million which commenced March 1, 2024 and expires September 30, 2025. The new stock repurchase program replaced the previous stock repurchase program. The other terms of the new stock repurchase program are consistent with the Companyâ€™s previous stock repurchase program. The timing of purchases and the number of shares repurchased under the program will be determined by the Companyâ€™s management and will depend on a variety of factors including stock price, trading volume and other general market and economic conditions, its assessment of alternative uses of capital, regulatory requirements and other factors. Repurchases will be made in open market transactions, including block purchases, conducted in accordance with Rule 10b-18 under the Exchange Act as well as may be made pursuant to trading plans established under Rule 10b5-1 under the Exchange Act, which would permit shares to be repurchased when the Company might otherwise be precluded from doing so under insider trading laws. The stock repurchase program does not obligate the Company to purchase shares and the Company may, in its discretion, begin, suspend or terminate repurchases at any time, without any prior notice.During the years to date ended September 30, 2024 and 2023, we repurchased approximately 0.4 million shares and 0.2 million shares of our common stock, respectively, for approximately $6.8 million at an average price of $17.60 per share during the year to date ended September 30, 2024 and for approximately $2.7 million at an average price of $12.35 per share during the year to date ended September 30, 2023. There were no shares repurchased during the quarters ended September 30, 2024 and 2023. As of September 30, 2024, approximately $47.1 million was available under our authorized stock repurchase program to repurchase outstanding shares of our common stock. Shares of stock repurchased under the program are held as treasury shares. These repurchased shares have reduced the weighted average number of shares of common stock outstanding for basic and diluted earnings per share calculations. Â 12. WEIGHTED AVERAGE COMMON SHARESBasic net income per share is calculated by dividing net income by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing net income by the weighted average number of shares assuming dilution. Dilutive common shares outstanding is computed using the Treasury Stock Method and reflects the additional shares that would be outstanding if dilutive stock options were exercised and restricted stock units were settled for common shares during the period.The weighted average number of common shares used to compute basic and diluted net income per share for the quarters and years to date ended September 30, 2024 and 2023 were as follows (shares in thousands): Â Â For the Quarter Ended September 30, Â Â For the Year to Date Ended September 30, Â Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â Basic common shares outstanding Â 65,699 Â Â Â 65,634 Â Â Â 65,622 Â Â Â 66,758 Â Common stock equivalents Â 1,613 Â Â Â 1,469 Â Â Â 1,488 Â Â Â 1,314 Â Diluted common shares outstanding Â 67,312 Â Â Â 67,103 Â Â Â 67,110 Â Â Â 68,072 Â Â 14 Â Certain unexercised stock option awards are excluded from our computations of diluted earnings per share, as these shares were out-of-the-money and their effect would have been anti-dilutive. For each of the years to date ended September 30, 2024 and 2023, the anti-dilutive options that were excluded from our computations of diluted earnings per share were less than 0.1 million shares. For the quarter ended September 30, 2023 less than 0.1 million shares of anti-dilutive options were excluded from our computation of diluted earnings per share. There were no anti-dilutive options for the quarter ended September 30, 2024. Â 13. SEGMENT REPORTINGOur segments are determined in accordance with FASB ASC Topic 280â€”Segment Reporting and are based upon how the Company analyzes performance and makes decisions. Each segment is comprised of an accredited postsecondary education institution that offers a variety of academic programs. As of September 30, 2024, our two segments are:â™¦ Colorado Technical University (CTU) is committed to providing quality and industry-relevant higher education to a diverse student population, including serving non-traditional adult learners seeking career advancement and the military community. CTU utilizes innovative technology and experienced faculty, enabling the pursuit of personal and professional goals for learners. CTU offers academic programs in the career-oriented disciplines of business and management, nursing, healthcare management, computer science, engineering, information systems and technology, project management, cybersecurity and criminal justice. Students pursue their degrees through fully-online programs, local campuses and blended formats, which combine campus-based and online education. As of September 30, 2024, students enrolled at CTU represented approximately 74% of our total enrollments. Approximately 97% of CTUâ€™s students are enrolled in programs offered fully online. Students at CTU's ground-based campuses take both in-person and virtual classes.â™¦ The American InterContinental University System (AIUS or AIU System) is committed to providing quality and accessible higher education opportunities for a diverse student population, including non-traditional adult learners and the military community. AIUS places emphasis on the educational, professional and personal growth of each student. AIUS offers academic programs in the career-oriented disciplines of business studies, information technologies, education, health sciences and criminal justice. Students pursue their degrees through fully-online programs, local campuses and blended formats, which combine campus-based and online education. As of September 30, 2024, students enrolled at AIUS represented approximately 26% of our total enrollments. Approximately 97% of AIUSâ€™ students are enrolled in programs offered fully online. Students at AIUS' ground-based campus take both in-person and virtual classes.Summary financial information by reporting segment is as follows (dollars in thousands): Â Â For the Quarter Ended September 30, Â Â Â Revenue Â Â Operating Income (Loss) Â Â Â 2024 Â Â % of Total Â Â 2023 Â Â % of Total Â Â 2024 Â Â 2023 Â CTU Â $ 115,742 Â Â Â 68.2 % Â $ 120,552 Â Â Â 67.0 % Â $ 44,199 Â Â $ 34,491 Â AIUS Â Â 53,887 Â Â Â 31.7 % Â Â 59,226 Â Â Â 32.9 % Â Â 9,063 Â Â Â 15,602 Â Corporate and Other Â Â 199 Â Â Â 0.1 % Â Â 145 Â Â Â 0.1 % Â Â (8,468) Â Â (7,020) Total Â $ 169,828 Â Â Â 100.0 % Â $ 179,923 Â Â Â 100.0 % Â $ 44,794 Â Â $ 43,073 Â Â Â Â For the Year to Date Ended September 30, Â Â Â Revenue Â Â Operating Income (Loss) Â Â Â 2024 Â Â % of Total Â Â 2023 Â Â % of Total Â Â 2024 Â Â 2023 Â CTU Â $ 342,139 Â Â Â 67.8 % Â $ 364,336 Â Â Â 64.8 % Â $ 129,245 Â Â $ 118,632 Â AIUS Â Â 162,114 Â Â Â 32.1 % Â Â 197,128 Â Â Â 35.1 % Â Â 31,275 Â Â Â 44,683 Â Corporate and Other Â Â 579 Â Â Â 0.1 % Â Â 621 Â Â Â 0.1 % Â Â (23,442) Â Â (28,812) Total Â $ 504,832 Â Â Â 100.0 % Â $ 562,085 Â Â Â 100.0 % Â $ 137,078 Â Â $ 134,503 Â Â Â Â Total Assets as of Â (1) Â Â September 30, 2024 Â December 31, 2023 Â CTU Â $ 212,523 Â Â $ 202,728 Â AIUS Â Â 171,940 Â Â Â 161,336 Â Corporate and Other Â Â 732,293 Â Â Â 643,252 Â Total Â $ 1,116,756 Â Â $ 1,007,316 Â Â Â 15 Â (1)Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries. Â 16 Â ITEM 2. MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS The discussion below and other items in this Quarterly Report on Form 10-Q contain â€œforward-looking statements,â€ as defined in Section 21E of the Securities Exchange Act of 1934, as amended, that reflect our current expectations regarding our future growth, results of operations, cash flows, performance and business prospects and opportunities, as well as assumptions made by, and information currently available to, our management. We have tried to identify forward-looking statements by using words such as â€œanticipate,â€ â€œbelieve,â€ â€œexpect,â€ â€œplan,â€ â€œmay,â€ â€œshould,â€ â€will,â€ â€œcontinue to,â€ â€œfocused onâ€ and similar expressions, but these words are not the exclusive means of identifying forward-looking statements. These statements are based on information currently available to us and are subject to various risks, uncertainties, and other factors, including, but not limited to, those matters discussed in Item 1A, â€œRisk Factors,â€ in our Annual Report on Form 10-K for the year ended December 31, 2023 that could cause our actual growth, results of operations, financial condition, cash flows, performance, business prospects and opportunities to differ materially from those expressed in, or implied by, these statements. Except as expressly required by the federal securities laws, we undertake no obligation to update such factors or to publicly announce the results of any of the forward-looking statements contained herein to reflect future events, developments, or changed circumstances or for any other reason. Among the factors that could cause actual results to differ materially from those expressed in, or implied by, our forward-looking statements are the following: â€¢declines in enrollment or interest in our programs or our ability to market to and contact prospective students; â€¢our continued compliance with and eligibility to participate in Title IV Programs under the Higher Education Act of 1965, as amended, and the regulations thereunder (including the terms of any potential changes to or conditions imposed on our continued participation in the Title IV programs under new program participation agreements, the new 90-10, financial responsibility and administrative capability standards prescribed by the U.S.

Department of Education (the â€œDepartmentâ€)), as well as applicable accreditation standards and state regulatory requirements; â€¢the impact of various versions of â€œborrower defense to repaymentâ€ regulations; â€¢the final outcome of various legal challenges to the Department's loan discharge and forgiveness efforts; â€¢rulemaking or changing interpretations of existing regulations, guidance or historical practices by the Department or any state or accreditor and increased focus by Congress and governmental agencies on, or increased negative publicity about, for-profit education institutions; â€¢the success of our initiatives to improve student experiences, retention and academic outcomes; â€¢our continued eligibility to participate in educational assistance programs for key employers, veterans and other military personnel; â€¢increased competition; â€¢our ability to pay dividends on our common stock and execute our stock repurchase program; â€¢the impact of management changes; and â€¢changes in the overall U.S. economy. The following Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations (â€œMD&Aâ€) should be read in conjunction with the Companyâ€™s unaudited condensed consolidated financial statements and the notes thereto appearing elsewhere in this Quarterly Report on Form 10-Q. The MD&A is intended to help investors understand the results of operations, financial condition and present business environment. The MD&A is organized as follows: â€¢Overview â€¢Consolidated Results of Operations â€¢Segment Results of Operations â€¢Summary of Critical Accounting Policies and Estimates â€¢Liquidity, Financial Position and Capital Resources OVERVIEW Our accredited academic institutions offer a quality postsecondary education primarily online to a diverse student population, along with campus-based and blended learning programs. The Companyâ€™s academic institutions â€“ Colorado Technical University (â€œCTUâ€) and the American InterContinental University System (â€œAIUSâ€ or â€œAIU Systemâ€) â€“ provide degree programs from the 17 Â associate through doctoral level as well as non-degree seeking and professional development programs. Our academic institutions offer students industry-relevant and career-focused academic programs that are designed to meet the educational needs of todayâ€™s busy adults. CTU and AIUS continue to show innovation in higher education, advancing personalized learning technologies like their intellipathÂ® learning platform and using data analytics and technology to serve and educate students while enhancing overall learning and academic experiences. Perdoceo's institutions are committed to providing quality education that closes the gap between learners who seek to advance their careers and employers needing a qualified workforce. Our reporting segments are determined in accordance with Financial Accounting Standards Board (â€œFASBâ€)Accounting Standards Codification (â€œASCâ€)Topic 280 â€“ Segment Reporting and are based upon how the Company analyzes performance and makes decisions. Each segment represents a postsecondary education provider that offers a variety of academic programs. We organize our business across two reporting segments: CTU and AIUS. Regulatory Environment and Political Uncertainty We operate in a highly regulated industry, which has significant impacts on our business and creates risks and uncertainties. In recent years, Congress, the Department, states, accrediting agencies, the Consumer Financial Protection Bureau, the Federal Trade Commission, state attorneys general, consumer advocacy groups and the media have all scrutinized the for-profit postsecondary education sector. Congressional hearings and roundtable discussions were held regarding various aspects of the education industry, including issues surrounding student debt as well as publicly reported student outcomes that may be used as part of an institutionâ€™s recruiting and admissions practices, and reports were issued that are highly critical of for-profit colleges and universities. A group of influential U.S. senators, consumer advocacy groups and some media outlets have strongly and repeatedly encouraged the Department, the Department of Defense and the Department of Veterans Affairs and its state approving agencies to take action to limit or terminate the participation of institutions such as ours in existing tuition assistance programs. In several cases, these groups have received significant financial support from third parties critical of our sector and have aligned on messaging that negatively impacts our sector during policy and rulemaking discussions. In addition, the current administration has made student loan forgiveness one of its top domestic policy objectives, and it has been aggressively pursued by the Department in cooperation with special interest groups, other federal agencies, state attorneys general and others. These groups collectively have focused efforts relating to student debt forgiveness on for-profit colleges and universities, encouraging loan discharge applications and complaints by former students. We continue to see one of the most challenging operating environments in recent memory as the Department has undertaken a complete overhaul of almost all of the major regulatory requirements associated with our participation in Title IV Programs and which disproportionally negatively impact the for-profit postsecondary education sector. Additionally, a number of the Departmentâ€™s regulatory initiatives are explicitly targeted at negatively impacting the proprietary sector of education. In many cases the new regulatory requirements are unclear, require further clarification as to their interpretation or applicability or are subject or will be subject to legal challenges. We expect to continue to need to operate nimbly in this uncertain environment, making necessary changes to the extent possible to comply with the myriad of new vague or unclear rules or interpretations as well as new interpretations of existing rules. For example, in 2023, we materially reduced prospective student enrollment, marketing and outreach processes at AIUS during the year to limit the volume of new federal funding that the institution would receive and to preserve available funding for existing students under the Departmentâ€™s new 90-10 Rule. Any actions that limit our participation in Title IV Programs or the amount of student financial aid for which our students are eligible would materially impact our student enrollments and profitability and could impact the continued viability of our business as currently conducted. We encourage you to review Item 1, â€œBusiness,â€ and Item 1A, â€œRisk Factors,â€ in our Annual Report on Form 10-K to learn more about our highly regulated industry and related risks and uncertainties, in addition to the MD&A in our 2024 Quarterly Reports on Form 10-Q. Note Regarding Non-GAAP measures We believe it is useful to present non-GAAP financial measures which exclude certain significant and non-cash items as a means to understand the performance of our core business. As a general matter, we use non-GAAP financial measures in conjunction with results presented in accordance with GAAP to help analyze the performance of our core business, assist with preparing the annual operating plan, and measure performance for some forms of compensation. In addition, we believe that non-GAAP financial information is used by analysts and others in the investment community to analyze our historical results and to provide estimates of future performance. We believe certain non-GAAP measures allow us to compare our current operating results with respective historical periods and with the operational performance of other companies in our industry because it does not give effect to potential differences caused by items we do not consider reflective of underlying operating performance. We believe the items we are adjusting for are not normal operating expenses reflective of our underlying business. In evaluating the use of non-GAAP measures, investors should be aware that in the future we may incur expenses similar to the adjustments presented below. Our presentation of non-GAAP measures should not be construed as an inference that our future results will be unaffected by expenses that are unusual, non-routine or non-recurring. A non-GAAP measure has limitations as an analytical tool, and you should not consider it in isolation, or as a substitute for net income, 18 Â operating income, earnings per diluted share, or any other performance measure derived in accordance with and reported under GAAP or as an alternative to cash flow from operating activities or as a measure of our liquidity. Non-GAAP financial measures, when viewed in a reconciliation to respective GAAP financial measures, provide an additional way of viewing the Company's results of operations and the factors and trends affecting the Company's business. Non-GAAP financial measures should be considered as a supplement to, and not as a substitute for, or superior to, the respective financial results presented in accordance with GAAP. 2024 Third Quarter Overview During the third quarter ended September 30, 2024 ("current quarter"), we continued to experience high levels of student retention and engagement at both CTU and AIUS, with student retention remaining at multi-year highs. Our faculty and student support teams remain dedicated to educating and serving our students, and we anticipate that student retention should continue to trend at these levels through the remainder of 2024. Total student enrollments increased 11.0% at September 30, 2024 as compared to September 30, 2023, with both academic institutions contributing to this increase. CTU's total student enrollments increased 13.6% as compared to the prior year quarter end driven by student enrollment growth within our corporate engagement programs as well as a positive timing impact from the academic calendar comparability resulting in more enrollment days for the current year to date as compared to the prior year to date. Total student enrollments increased 4.0% at AIUS for the current quarter end as compared to the prior year quarter end as AIUS' total student enrollment comparability had continued to improve during the current year to date since reverting to normalized levels of operations beginning in the fourth quarter of 2023. We view technology as a catalyst and differentiator for us and remain committed to making selective investments that deliver a more meaningful and relevant educational experience for our learners while continuing to improve the efficiency and effectiveness of our academic institutionsâ€™ student support functions. Additionally, we remained focused on investing in and improving processes that support our corporate engagement programs. Lastly, marketing and admissions spend increased during the current quarter as compared to the prior year quarter, driven by AIUS operating at normalized levels during the current year. We continue to adjust our marketing strategies to further improve our focus on identifying prospective students who are more likely to succeed at one of our universities, as well as comply with updated expectations from various federal agencies around prospective student outreach. We expect the strong levels of student retention and engagement experienced through the current year to date, to continue through the remainder of 2024 and expect to end the year with total student enrollment growth at both of our academic institutions as of December 31, 2024. Full year revenue is expected to be lower for 2024 primarily due to the lag impact on revenue of lower beginning total student enrollments at AIUS as well as lower revenue due to simplification of our professional development offerings at CTU. Financial Highlights Revenue for the current quarter decreased by 5.6% or $10.1 million as compared to the prior year quarter, resulting from a decrease in revenue for CTU of 4.0% or $4.8 million and a decrease for AIUS of 9.0% or $5.3 million. The decrease in revenue at CTU was driven by changes within our professional development program offerings as well as a negative timing impact of revenue-earning days due to the academic calendar for the current quarter as compared to the prior year period. CTU's academic calendar may impact the comparability of revenue-earning days and enrollment results in any given quarter, with the impact on revenue and total student enrollments not necessarily having the same magnitude or directional impact. The decrease within AIUS was driven by a lag impact on revenue of the operational changes undertaken during 2023. Operating income for the current quarter increased to $44.8 million as compared to operating income of $43.1 million in the prior year quarter. The increase in operating income for the current quarter was a result of decreased operating expenses, primarily in the areas of asset impairment, academics and administrative expenses, which more than offset the decrease in revenue during the current quarter as compared to the prior year quarter. The Company believes it is useful to present non-GAAP financial measures, which exclude certain significant and non-cash items, as a means to understand the performance of its operations. (See tables below for a GAAP to non-GAAP reconciliation.) Adjusted operating income was $48.6 million for the current quarter as compared to $47.2 million for the prior year quarter. Adjusted operating income and adjusted earnings per diluted share for the quarters and years to date ended September 30, 2024 and 2023 is presented below (dollars in thousands, unless otherwise noted): Â 19 Â Â Â For the Quarter Ended Â Â For the Year to Date Ended Â Â Â September 30, Â Â September 30, Â Adjusted Operating Income Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â Â Â

Â $ 26,807 Â Â $ 22,611 Â Â 18.6% Â $ 74,178 Â Â $ 79,742 Â Â -7.0% Admissions Â Â 20,027 Â Â Â 21,198 Â Â -5.5% Â Â 60,881 Â Â Â 70,511 Â Â -13.7% Administrative Â Â 38,127 Â Â Â 40,653 Â Â -6.2% Â Â 114,064 Â Â Â 128,556 Â Â -11.3% Bad debt Â Â 8,733 Â Â Â 7,592 Â Â 15.0% Â Â 21,364 Â Â Â 26,519 Â Â -19.4% Total general and administrative expense Â $ 93,694 Â Â $ 92,054 Â Â 1.8% Â $ 270,487 Â Â $ 305,328 Â Â -11.4% The general and administrative expense for the current quarter increased by 1.8% or $1.6 million and decreased by 11.4% or $34.8 million for the current year to date, as compared to the prior year periods. The current quarter increase was primarily driven by increased advertising and marketing expense, which was only partially offset with a decrease in admissions and administrative expenses. The year to date improvement was driven by decreases within all expense categories as compared to comparative prior year period. Advertising and marketing expense for the current quarter increased by 18.6% or $4.2 million and decreased by 7.0% or $5.6 million for the current year to date, as compared to the prior year periods. The current quarter increase was due to increased spending within AIUS to normalized levels versus the prior year which was decreased due to the short-term operational changes. The current year to date improvement was primarily driven by adjustments made to our marketing processes to identify prospective student interest. Admissions expense for the current quarter and year to date decreased by 5.5% or $1.2 million and 13.7% or $9.6 million, respectively, as compared to the prior year periods. Admissions expense for the current quarter decreased within CTU, which more than offset the increase within AIUS as a result of the return to normalized operating levels. The current year to date improvement was primarily driven by decreased expenses within both CTU and AIUS as a result of the operational changes made during the prior year. The administrative expense for the current quarter and year to date decreased by 6.2% or $2.5 million and 11.3% or $14.5 million, respectively, as compared to the prior year periods, primarily driven by operational efficiencies within our academic institutions and decreased legal fees within Corporate and Other for the year to date period. Bad debt expense incurred by each of our segments during the quarters and years to date ended September 30, 2024 and 2023 was as follows (dollars in thousands): Â Â For the Quarter Ended September 30, Â Â For the Year to Date Ended September 30, Â Â Â 2024 Â Â % ofSegmentRevenue Â Â 2023 Â Â % ofSegmentRevenue Â Â 2024 vs 2023 % Change Â Â 2024 Â Â % ofSegmentRevenue Â Â 2023 Â Â % ofSegmentRevenue Â Â 2024 vs 2023 % Change Â Bad debt expense: Â Â Â

Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of September 30, 2024, our disclosure controls and procedures were effective to provide reasonable assurance that (i) the information required to be disclosed by us in this Report was recorded, processed, summarized and reported within the time periods specified in the rules and forms provided by the U.S. Securities and Exchange Commission (â€œSECâ€), and (ii) information required to be disclosed by us in our reports that we file or submit under the Exchange Act is accumulated and communicated to our management, including our principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Changes in Internal Control over Financial Reporting There were no changes in our internal control over financial reporting that occurred during the quarter ended September 30, 2024 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Inherent Limitations on the Effectiveness of Controls Our management does not expect that our disclosure controls and procedures or our internal controls will prevent or detect all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in a cost-effective control system, no evaluation of controls can provide absolute assurance that misstatements due to error or fraud will not occur or that all control issues and instances of fraud, if any, within our Company have been detected. 26 Â These inherent limitations include the realities that judgments in decision-making can be faulty and that breakdowns can occur because of simple error or mistake. Controls can also be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the controls. The design of any system of controls is based in part on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Projections of any evaluation of controls effectiveness to future periods are subject to risks. Over time, controls may become inadequate because of changes in conditions or deterioration in the degree of compliance with policies or procedures. 27 Â PART II â€“ OTHER INFORMATION Â Â Item 1. Legal Proceedings Note 8 â€œContingenciesâ€ to our unaudited condensed consolidated financial statements is incorporated herein by reference. Â Item 1A. Risk Factors In addition to the information set forth in this Quarterly Report on Form 10-Q, the reader should carefully consider the factors discussed in Part I, Item 1A â€œRisk Factors,â€ in the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2023, which was filed with the Securities and Exchange Commission on February 21, 2024. Â Item 2. Unregistered Sales of Equity Securities and Use of Proceeds On February 20, 2024, the Board of Directors of the Company approved a new stock repurchase program which authorizes the Company to repurchase up to $50.0 million of the Companyâ€™s outstanding common stock. See Note 11 â€œStock Repurchase Programâ€ to our unaudited condensed consolidated financial statements for further information. The following table sets forth information regarding purchases made by us of shares of our common stock on a monthly basis during the year to date ended September 30, 2024: Issuer Purchases of Equity Securities Period Â Total Numberof SharesPurchased (1) Â Â Average PricePaid per Share Â Â Total Numberof SharesPurchased asPart of PubliclyAnnounced Plansor Programs Â Â MaximumApproximateDollar Value ofShares thatMay Yet BePurchasedUnder the Plansor ProgramsÂ (2) Â December 31, 2023 Â Â Â Â Â Â Â Â Â Â $ 18,528,794 Â January 1, 2024â€“January 31, 2024 Â Â - Â Â $ - Â Â Â - Â Â Â 18,528,794 Â February 1, 2024â€“February 29, 2024 Â Â 220,000 Â Â Â 17.63 Â Â Â 220,000 Â Â Â 14,646,422 Â March 1, 2024â€“March 31, 2024 Â Â 358,669 Â Â Â 17.64 Â Â Â 164,571 Â Â Â 47,106,022 Â April 1, 2024â€“April 30, 2024 Â Â - Â Â Â Â - Â Â Â Â - Â Â Â 47,106,022 Â May 1, 2024â€“May 31, 2024 Â Â - Â Â Â - Â Â Â - Â Â Â 47,106,022 Â June 1, 2024â€“June 30, 2024 Â Â - Â Â Â - Â Â Â - Â Â Â 47,106,022 Â July 1, 2024â€“July 31, 2024 Â Â - Â Â Â - Â Â Â - Â Â Â 47,106,022 Â August 1, 2024â€“August 31, 2024 Â Â - Â Â Â - Â Â Â 47,106,022 Â September 1, 2024â€“September 30, 2024 Â Â - Â Â Â - Â Â Â 47,106,022 Â Total Â Â 578,669 Â Â Â Â Â Â 384,571 Â Â Â Â (1)Includes 194,098 shares delivered back to the Company for payment of withholding taxes from employees for vesting restricted stock units pursuant to the terms of the Perdoceo Education Corporation Amended and Restated 2016 Incentive Compensation Plan. (2)On February 20, 2024, the Board of Directors of the Company approved a new stock repurchase program of up to $50.0 million which commenced on March 1, 2024 and expires on September 30, 2025. Item 5. Other Information Â Rule 10b5-1 Plan Elections Todd Nelson, President and Chief Executive Officer, entered into a pre-arranged stock trading plan on August 13, 2024. Mr. Nelson's plan provides for the sale between January 2, 2025 and July 31, 2025 of up to 12,472 shares of the Company's common stock which Mr. Nelson has the right to acquire under outstanding vested stock options, and 25% of net vested restricted stock held by Mr. Nelson upon the vesting of restricted stock units that will vest prior to July 31, 2025.Elise Baskel, Senior Vice President â€“ Colorado Technical University, entered into a pre-arranged stock trading plan on August 5, 2024. Ms. Baskelâ€™s plan provides for the sale between November 6, 2024 and August 5, 2025 of up to 18,918 shares of the 28 Â Company's common stock owned by Ms. Baskel, and 50% of net vested restricted stock held by Ms. Baskel upon the vesting of performance shares and restricted stock units that will vest prior to August 5, 2025.John Kline, Senior Vice President - American InterContinental University System, entered into a pre-arranged stock trading plan on August 5, 2024. Mr. Kline's plan provides for the sale between November 11, 2024 and August 5, 2025 of up to 54,722 shares of the Company's common stock owned by Mr. Kline, or which Mr. Kline has the right to acquire under outstanding vested stock options.Each of the trading plans was entered into during an open insider trading window and is intended to satisfy the affirmative defense of Rule 10b5-1(c) under the Securities Exchange Act of 1934, as amended, and the Company's policies regarding transactions in Company securities.Executive Officer AppointmentOn September 26, 2024, Sunitha Araamudhu was appointed to the positions of Senior Vice President â€“ American InterContinental University System and President of American InterContinental University System. Ms. Araamudhu previously served as Chief Operating Officer of AIUS since February 23, 2022. John R. Kline will continue to serve as Senior Vice President â€“ American InterContinental University System and was also appointed to the position of Chancellor of American InterContinental University System. Item 6. Exhibits The exhibits required to be filed by Item 601 of Regulation S-K are listed in the â€œExhibit Index,â€ which is attached hereto and incorporated by reference herein. Â Â Â INDEX TO EXHIBITS Exhibit Number Exhibit Incorporated by Reference to: +31.1 Certification of CEO Pursuant to Section 302 of Sarbanes-Oxley Act of 2002 +31.2 Certification of CFO Pursuant to Section 302 of Sarbanes-Oxley Act of 2002 +32.1 Certification of CEO Pursuant to Section 906 of Sarbanes-Oxley Act of 2002 +32.2 Certification of CFO Pursuant to Section 906 of Sarbanes-Oxley Act of 2002 +101.INS Inline XBRL Instance Document- the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document +101.SCH Inline XBRL Taxonomy Extension Schema With Embedded Linkbases Document +104 The cover page from the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2024, formatted in Inline XBRL (included in Exhibit 101) ____ Â Â * Management contract or compensatory plan or arrangement required to be filed as an Exhibit to this Form 10-Q Â Â Â +Filed herewith. Â 29 Â SIGNATURES Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized. PERDOCEO EDUCATION CORPORATION Â Â Â Â Date: November 12, 2024 Â By: Â /s/ TODD S. NELSON Â Todd S. NelsonPresident and Chief Executive Officer(Principal Executive Officer) Â Â Â Â Date: November 12, 2024 Â By: Â /s/ ASHISH R. GHIA Â Ashish R. GhiaSenior Vice President and Chief Financial Officer(Principal Financial Officer) 30 EX-31.1 2 prdo-ex31_1.htm EX-31.1 EX-31.1 EXHIBIT 31.1 CERTIFICATION I, Todd S. Nelson, President and Chief Executive Officer of Perdoceo Education Corporation, certify that: 1.I have reviewed this Quarterly Report on Form 10-Q of Perdoceo Education Corporation; 2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4.The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-(f)) for the registrant and have: (a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c)Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d)Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and 5.The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors: (a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and (b)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Date: November 12, 2024 /s/ TODD S. NELSON Todd S. Nelson President and Chief Executive Officer Â EX-31.2 3 prdo-ex31_2.htm EX-31.2 EX-31.2 EXHIBIT 31.2 CERTIFICATION I, Ashish R. Ghia, Senior Vice President and Chief Financial Officer of Perdoceo Education Corporation, certify that: 1.I have reviewed this Quarterly Report on Form 10-Q of Perdoceo Education Corporation; 2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4.The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-(f)) for the registrant and have: (a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c)Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d)Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and 5.The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors: (a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and (b)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Date: November 12, 2024 /s/ ASHISH R. GHIA Ashish R. Ghia Senior Vice President and Chief Financial Officer Â EX-32.1 4 prdo-ex32_1.htm EX-32.1 EX-32.1 EXHIBIT 32.1 CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Quarterly Report on Form 10-Q of Perdoceo Education Corporation (the â€œCompanyâ€) for the quarter ended September 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Todd S. Nelson, President and Chief Executive Officer of the Company, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: (i)the Report fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934, as amended; and (ii)the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. /s/ TODD S. NELSON Todd S. Nelson President and Chief Executive Officer November 12, 2024 This certification accompanies this Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended. A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. EX-32.2 5 prdo-ex32_2.htm EX-32.2 EX-32.2 EXHIBIT 32.2 CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Quarterly Report on Form 10-Q of Perdoceo Education Corporation (the â€œCompanyâ€) for the quarter ended September 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Ashish R. Ghia, Senior Vice President and Chief Financial Officer of the Company, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: (i)the Report fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934, as amended; and (ii)the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. /s/ ASHISH R. GHIA Ashish R. Ghia Senior Vice President and Chief Financial Officer November 12, 2024 This certification accompanies this Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended. A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. Â GRAPHIC 6 img152011494_0.jpg GRAPHIC begin 644 img152011494_0.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# @&!@<&!0@'!P<)"0@*#!0-# L+ M#!D2$P\4'1H?'AT:'!P@)"XG(" (L(QP<*#7]#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! 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IM/XTGA+P':6>BB/7-+M9;P2L=QP_R\8_K7:6]M M!:0)!;0QPQ(,*D:A0/P%=V)KQ;E%-N[^2]#CP]&2Y9-)6^_YGC]@?#0]MZ]_ M;6EW5Y)]OD\MH58A1N.0<,*]+\+0:5%HXDT>SEM+:9V7;S*TLV#@DXZ$=C76Z)/K,\$IUFTM[:4,/+$#[@1[\ MFGBI\T='IIU_06'CRO5:Z]/U//? #6F>&+ZXUN373:^IM#\"VQ&K'6]/@D>YNG>)\@L$ M;T(TZ5I^$-+U/0K:XTJ[2)[2&0FTN$(!=2>C#U]_P[55>K&49I2OMZ?(5&G)2 MBVK;^OS.*-+\6:OJ6F6%I<0WI7!FEQ@*/3(JQ;^'-;UK6[M34_$L]LL5FV^"RMHE#2RC[U][>?<;XWG MN;[5]&\-P7#V\-^[-<2(<$HO\(/Y_I4][\.M DTUHK.V:UN47,5PLK;E8="< MGGG_ "*O>*O#;Z]#:SVES]EU*RD\RVF(R >,@^QP/RK)N$\>ZC:'3Y()-LQ(

M"DMVCDDKT)49X/X?E64)ODBH2Y;;_P"?F:3BN>7/&]]OZZ#_ WXENIOAY<: MI=?OKFR252QY\PH,@G\QD_6J?A3PEI^M:1'K6N*VH7U[EV:1SA!D@ '_P#5 MVKJM)\/V>D^'DT9 9(/+9)"W63=]XGZY- M+)SCJ./\\4*<7SJF^5M^F@G!KE]HKI+UU.ET/P_9>'X9H+$S"&63>(Y)"P3V M7T'ZUY7I)_VIK?]M:7=WDGVV3RVA5B%&X\'#"O4M BUR.VE?7;BWDGD?E_P #I/#PTFR\/276D6,MK:L7E,4@8,2HP>"3_=KF?"6@6OBN MTD\1:]F]N+F1A'&SD)$H., _P"1BNPT6;6+BWE_MNSMK>3=A%A?<&7'?DUS M=MH7B/PK>((]>\1RP&X@ M4K;6MOG9%GN3W/)]? KP*Z^L\1)-K6[2U9I0BTGI97T1FQ: IDUA)?)Z1()I!%& M[97+DX"\]#FL\^'96@#M?@WZWGVU9Q#A ^W9C9G[NWC&[/?-]J/AN364@34= M1D98XY%86\8CW,_!;G=@! <@#KR3F@#1EUBQAU)-.>9A=/RL?ELG6]LEQ)=+Y MWS"Q0ENO'W.GO5,>'98%M);6^6.[M7G*2/#O0K*^YE*[ATXP01T]\4 :2ZK8 M.;4+=Q-]K5FM\-GS HR<>N!4D=]:S6"WR3H;5H_- $I.%V8SG)[8K%E\)6TUI M:6\ES(?LZS$2 .)9&#>8I'W2&!QQWQ];D>A1CPLFARS,\:VPMS*H"DX&-V. M1[XH D37M+DLI;L7:B"(@,S*5Y/3@C)SD8QU[4O]NZ9]A%Z+H& R>5D*Q8/_ M '=N,@^V*K7&C7M[9HEYJ2/FY=QW9R<\CKQBHF\--/$YN+ M]S7DJH4*@!RO '.2: +DWB#2H+:"X>\3RIPQC95+9V_>Z#C'?/ M2G76NZ79>5]HO8E$J>8A!R-G]XD=%YZGBLY?"BF&PBDOYR+7SMSQDH\WF')+ M,#G/KZD]JDNO#A+2#3KM;.*:U2SEC,/F#RUR%V9(VD!F'.1[4 7Y];TZUO%M M)KI4F8*0"#C#$A>GVH1><8L_-LSC=^=8MSX2BFG5X[MR6.-(K>)83DHRQ,3AQD;\Y]L8[U)_P (T_\ ;7]K?VC+]I^T>;MV#9Y>W9LQ MU^[WSUYQVH N0>(-,N(YY([D["!*S1LH4DXPI)M:TZWOA92W<:W! M*KM.>"WW03T!/8'K5:70O-L=0MOM./MESY^[9]SE>,9Y^[^M07?AMKF6[C6] MV6-[.L]Q!Y67+C;]U\ *#L7/!]B* -,ZK8"62(W4?F1S+ ZYY5V&5!'OFI+. M^MK^-Y+:3>J-L;Y2,-@'&#]16+-X3AEU7^T5N6CG-XMRQ5.'10N(VYYP5R#V (R??/14 ?_]D! end EX-101.SCH 7 prdo-20240930.xsd XBRL TAXONOMY EXTENSION SCHEMA WITH EMBEDDED LINKBASES DOCUMENT 100000 - Document - Document and Entity Information link:presentationLink link:calculationLink link:definitionLink 100010 - Statement - Condensed Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 100020 - Statement - Condensed Consolidated Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 100030 - Statement - Condensed Consolidated Statements of Income (Unaudited) link:presentationLink link:calculationLink link:definitionLink 100040 - Statement - Condensed Consolidated Statements of Comprehensive Income (Unaudited) link:presentationLink link:calculationLink link:definitionLink 100050 - Statement - Condensed Consolidated Statements of Stockholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 100060 - Statement - Condensed Consolidated Statements of Stockholders' Equity (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 100070 - Statement - Condensed Consolidated Statements of Cash Flows (Unaudited) link:presentationLink link:calculationLink link:definitionLink 995455 - Disclosure - Description of the Company link:presentationLink link:calculationLink link:definitionLink 995465 - Disclosure - Basis of Presentation link:presentationLink link:calculationLink link:definitionLink 995475 - Disclosure - Business Acquisition link:presentationLink link:definitionLink 995485 - Disclosure - Recent Accounting Pronouncements link:presentationLink link:calculationLink link:definitionLink 995495 - Disclosure - Financial Instruments link:presentationLink link:calculationLink link:definitionLink 995505 - Disclosure - Revenue Recognition link:presentationLink link:calculationLink link:definitionLink 995515 - Disclosure - Student Receivables link:presentationLink link:calculationLink link:definitionLink 995525 - Disclosure - Leases link:presentationLink link:calculationLink link:definitionLink 995535 - Disclosure - Contingencies link:presentationLink link:calculationLink link:definitionLink 995545 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 995555 - Disclosure - Share-Based Compensation link:presentationLink link:calculationLink link:definitionLink 995565 - Disclosure - Stock Repurchase Program link:presentationLink link:calculationLink link:definitionLink 995575 - Disclosure - Weighted Average Common Shares link:presentationLink link:calculationLink link:definitionLink 995585 - Disclosure - Segment Reporting link:presentationLink link:calculationLink link:definitionLink 995595 - Disclosure - Subsequent Events link:presentationLink link:calculationLink link:definitionLink 995605 - Disclosure - Business Acquisition (Tables) link:presentationLink link:calculationLink link:definitionLink 995615 - Disclosure - Financial Instruments (Tables) link:presentationLink link:calculationLink link:definitionLink 995625 - Disclosure - Revenue Recognition (Tables) link:presentationLink link:calculationLink link:definitionLink 995635 - Disclosure - Student Receivables (Tables) link:presentationLink link:calculationLink link:definitionLink 995645 - Disclosure - Leases (Tables) link:presentationLink link:calculationLink link:definitionLink 995655 - Disclosure - Income Taxes (Tables) link:presentationLink link:calculationLink link:definitionLink 995665 - Disclosure - Share-Based Compensation (Tables) link:presentationLink link:calculationLink link:definitionLink 995675 - Disclosure - Weighted Average Common Shares (Tables) link:presentationLink link:calculationLink link:definitionLink 995685 - Disclosure - Segment Reporting (Tables) link:presentationLink link:calculationLink link:definitionLink 995695 - Disclosure - Basis of Presentation - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995705 - Disclosure - Business Acquisition - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995715 - Disclosure - Business Acquisition - Summary of Preliminary Fair Values of Assets Acquired and Liabilities Assumed (Detail) link:presentationLink link:calculationLink link:definitionLink 995725 - Disclosure - Financial Instruments - Summary of Investments (Detail) link:presentationLink link:calculationLink link:definitionLink 995735 - Disclosure - Financial Instruments - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995745 - Disclosure - Financial Instruments - Schedule of Maintenance Fee Payment to Our Equity Affiliate (Detail) link:presentationLink link:calculationLink link:definitionLink 995755 - Disclosure - Revenue Recognition - Summary of Disaggregation of Revenue by Major Source (Detail) link:presentationLink link:calculationLink link:definitionLink 995765 - Disclosure - Revenue Recognition - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995775 - Disclosure - Revenue Recognition - Summary of Deferred Revenue Balances Offset with Contract Assets (Detail) link:presentationLink link:calculationLink link:definitionLink 995785 - Disclosure - Revenue Recognition - Changes in Deferred Revenue Balances (Detail) link:presentationLink link:calculationLink link:definitionLink 995795 - Disclosure - Student Receivables - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995805 - Disclosure - Student Receivables - Changes in Current and Non-Current Allowance For Credit Losses (Detail) link:presentationLink link:calculationLink link:definitionLink 995815 - Disclosure - Leases - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995825 - Disclosure - Leases - Schedule of Quantitative Information Related to Leases (Detail) link:presentationLink link:calculationLink link:definitionLink 995835 - Disclosure - Contingencies - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995845 - Disclosure - Income Taxes - Summary of Provision for Income Taxes and Effective Tax Rate (Detail) link:presentationLink link:calculationLink link:definitionLink 995855 - Disclosure - Income Taxes - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995865 - Disclosure - Share-Based Compensation - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995875 - Disclosure - Stock Repurchase Program - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995885 - Disclosure - Weighted Average Common Shares - Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per Share (Detail) link:presentationLink link:calculationLink link:definitionLink 995895 - Disclosure - Weighted Average Common Shares - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995905 - Disclosure - Segment Reporting - Additional Information (Detail) link:presentationLink link:calculationLink link:definitionLink 995915 - Disclosure - Segment Reporting - Summary Financial Information by Reporting Segment (Detail) link:presentationLink link:calculationLink link:definitionLink 995925 - Disclosure - Segment Reporting - Summary Financial Information by Reporting Segment (Parenthetical) (Detail) link:presentationLink link:calculationLink link:definitionLink Statement [Line Items]Statement [Line Items]Debt InstrumentDebt Instrument [Axis]Entity Addresses, Address Type [Axis]Contingent consideration year of expected paymentContingent Consideration Year Of Expected PaymentContingent consideration year of expected payment.Entity Address, Postal Zip CodeEntity Address Postal Zip CodeUniversity Group [Member]University Group [Member]University group.Entity Incorporation, State or Country CodeEntity Incorporation State Country CodeLoss Contingency [Abstract]REVENUE:Revenues [Abstract]Business AcquisitionBusiness Combination Disclosure [Text Block]Educational services and facilitiesEducational Services And Facilities ExpenseThe aggregate total of expenses of educational services and facilities, including auxiliary enterprise expenses, academics expenses, and occupancy expenses.Gain (Loss) on Disposition of Intangible AssetsGain on saleGain on sale of assetGain on sale of assetTuition, Net [Member]Tuition Net [Member]Tuition, net member.Fair Value Hierarchy and NAVFair Value By Fair Value Hierarchy Level [Axis]Summary of Preliminary Fair Values of Assets Acquired and Liabilities AssumedSchedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block]Level 2 [Member]Fair Value Inputs Level2 [Member]Share-based Compensation Arrangement by Share-based Payment Award [Line Items]Share Based Compensation Arrangement By Share Based Payment Award [Line Items]Business Combination, Consideration Transferred, TotalBusiness Combination, Consideration TransferredPreliminary purchase priceHippo [Member]Hippo [Member]Hippo member.LeasesLessee Operating Leases [Text Block]Stock repurchase prior program expiration date.Stock Repurchase Prior Program Expiration DateExpiration DateProduct and ServiceProduct Or Service [Axis]Finite-Lived Intangible Assets by Major Class [Axis]Lender NameLine Of Credit Facility [Axis]Investment, NameEquity Method Investee Name [Domain]Depreciation, Depletion and Amortization, TotalDepreciation and amortization expenseDepreciation Depletion And AmortizationShares repurchased under stock repurchase programStock Repurchased During Period SharesSupplemental non-cash disclosure:Noncash Investing and Financing Items [Abstract]Class of Treasury Stock [Table]Document Information [Table]Interest expenseInterest Expense, NonoperatingInterest Expense, Nonoperating, TotalJohn KlineJohn Kline [Member]John Kline.Fully Online [Member]Fully Online Program [Member]Fully online program.Revenue RecognitionRevenue From Contract With Customer [Text Block]Other adjustmentsOther adjustmentsDeferred Revenue Other AdjustmentsThe amount of other adjustments to the deferred revenue balance during the current period.Student receivables, grossContract With Customer Receivable Before Allowance For Credit Loss NoncurrentEntity Central Index KeyEntity Central Index KeyShare-Based CompensationDisclosure Of Share Based Compensation Arrangements By Share Based Payment Award [Text Block]Schedule of Available-for-sale Securities [Line Items]Schedule Of Available For Sale Securities [Line Items]Revenue recognized for payments received from withdrawn studentsRevenue Recognized For Withdrawn StudentsAmount of revenue recognized for terminated contracts with students who have withdrawn. Upon withdrawal, collectability is not reasonably assured therefore, revenue is only recognized upon cash collection for these terminated contracts.The tax expense (benefit) in the period for the gain on sale of asset.Tax Impact Of Gain On Sale Of AssetUnfavorable discrete adjustmentCommon stock, shares issuedBALANCE, sharesBALANCE, sharesCommon Stock Shares IssuedInternal Credit Assessment [Axis]CalSouthern [Member]CalSouthern [Member]CalSouthern.Term of non degree professional development and continuing education offerings through online courses.Term of Non Degree Professional Development and Continuing Education Offerings through online coursesTerm of non degree professional development and continuing education offerings through online coursesAccounts payable and other accrued liabilitiesBusiness Combination Recognized Identifiable Assets Acquired And Liabilities Assumed Current Liabilities Accounts Payable And Other Accrued LiabilitiesBusiness combination recognized identifiable assets acquired and liabilities assumed current liabilities accounts payable and other accrued liabilities.Income Statement [Abstract]Entity Address, State or ProvinceEntity Address State Or ProvincePurchases of property and equipmentPayments For Capital ImprovementsBusiness Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets [Abstract]Assets:Previous Purchase Plan [Member]Previous purchase plan.Equity, Class of Treasury Stock [Line Items]Equity, Class of Treasury Stock [Line Items]Loss Contingencies [Table]Loss Contingencies [Table]Other [Member]Product And Service Other [Member]Coding Dojo.Coding Dojo MemberCoding Dojo [Member]Dojo [Member]Amounts placed in escrow during the period to secure indemnification obligations from business acquisitionsEscrow Deposit Disbursements Related to Property AcquisitionLease expensesLease Cost [Abstract]LCB trademark member.LCB Trademark [Member]BALANCE, sharesBALANCE, sharesTreasury stock, sharesTreasury Stock, Common, SharesCover [Abstract]Earnings Per Share, Basic, TotalNET INCOME PER SHARE - BASIC:Earnings Per Share BasicCommon stock equivalentsCommon Stock EquivalentsCommon stock equivalents.Total short-term investments (available for sale), Gross Unrealized GainAvailable For Sale Debt Securities Accumulated Gross Unrealized Gain Before TaxOPERATING EXPENSES:Operating Expenses [Abstract]Deferred revenue, netDeferred revenueContract With Customer Liability CurrentInvestments Debt And Equity Securities [Abstract]Total stock-based compensation expenseAllocated Share Based Compensation ExpenseFavorable discrete adjustmentTax Benefit from Worthless Subsidiary StockTax benefit associated with write-off of IAMD subsidiary worthless stock.Credit AgreementCredit Agreement [Member]Credit agreement.Business combination recognized identifiable assets acquired and liabilities assumed property plant and equipment and ROU assets.Business Combination Recognized Identifiable Assets Acquired and Liabilities Assumed Property Plant and Equipment and R O U AssetsProperty, equipment and ROU assetsRetained Earnings (Accumulated Deficit), TotalRetained earningsRetained Earnings Accumulated DeficitSegment Reporting [Abstract]CURRENT ASSETS:Assets Current [Abstract]New Accounting Pronouncements And Changes In Accounting Principles [Abstract]Changes in operating assets and liabilitiesIncrease Decrease In Operating Assets And LiabilitiesIncrease decrease in operating assets and liabilities.Net cash provided by operating activitiesNet Cash Provided By Used In Operating ActivitiesNet assets acquiredBusiness Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, NetProduct and ServiceProducts And Services [Domain]Accumulated other comprehensive income (loss)Accumulated Other Comprehensive Income (Loss), Net of Tax, TotalAccumulated Other Comprehensive Income Loss Net Of TaxLease term range, yearsLessee Operating Lease Term Of ContractProperty and equipment, net of accumulated depreciation of $64,602 and $58,785 as of September 30, 2024 and December 31, 2023, respectivelyProperty and equipment, net of accumulated depreciation of $60,694 and $58,785 as of March 31, 2024 and December 31, 2023, respectivelyProperty, Plant and Equipment, Net, TotalProperty Plant And Equipment NetCASH FLOWS FROM OPERATING ACTIVITIES:Net Cash Provided By Used In Operating Activities [Abstract]Common stock, par valueCommon Stock Par Or Stated Value Per ShareStock Options [Member]Billings during periodCurrent Period ChargesFor the current period, the amount of new charges billed to customers for services to be provided for the current academic term.RecoveriesProceeds Contract With Customer Asset Previously Written Off RecoveryUnrealized gain on investments, net of taxUnrealized gain on inestmentsOther Comprehensive Income Unrealized Holding Gain Loss On Securities Arising During Period Net Of TaxStatement Of Cash Flows [Abstract]Antidilutive Securities, NameAntidilutive Securities Name [Domain]Non controlling interestEquity Method InvestmentsMaintenance Fee PaymentsRelated Party Transaction Purchases From Related PartyPost closing contingent consideration year of expected payment maximum.Post Closing Contingent Consideration Year Of Expected Payment MaximumRemaining contingent consideration year of expected paymentEquity ComponentsStatement Equity Components [Axis]Entity Address, Address Line OneEntity Address Address Line1Employee-related Liabilities, Current, TotalPayroll and related benefitsEmployee Related Liabilities CurrentGranted (in shares)Share Based Compensation Arrangement By Share Based Payment Award Equity Instruments Other Than Options Grants In PeriodNonoperating Income ExpenseTotal other incomeGross deferred revenueGross deferred revenue, beginning balanceGross deferred revenue, ending balanceGross Deferred RevenueThe gross amount of deferred revenue before offsetting with any contract asset balances.Summary of Total Stock Based Compensation ExpenseSchedule Of Share Based Expense Table [Text Block]Tabular disclosure of the expense recorded for each type of stock-based compensation.Recent Accounting PronouncementsNew Accounting Pronouncements And Changes In Accounting Principles [Text Block]Amendment FlagAmendment FlagOperating Loss Carryforwards [Table]Lease liability-operatingOperating Lease Liability NoncurrentDebt Instrument, NameDebt Instrument Name [Domain]Additional paid-in capitalAdditional Paid In Capital Common StockReceivables [Abstract]Net incomeNET INCOMELessee Lease Description [Table]Lessee Lease Description [Table]Deferred income taxesIncrease Decrease In Deferred Income TaxesEquity ComponentEquity Component [Domain]Statistical MeasurementRange [Member]Granted, Units fair valueShare Based Compensation Arrangement By Share Based Payment Award Equity Instruments Other Than Options Grant In Period Total Fair ValueShare based compensation arrangement by share based payment award equity instruments other than options grant in period total fair value.General and Administrative Expense, TotalGeneral and administrativeGeneral And Administrative ExpenseBusiness Combination Contingent Consideration Liability NoncurrentContingent consideration paymentMiscellaneous income (expense)Other Nonoperating Income (Expense), TotalOther Nonoperating Income ExpenseMiscellaneous (expense) incomeExpiration period in yearsSharebased Compensation Arrangement By Sharebased Payment Award Expiration PeriodTreasury Stock [Member]Treasury Stock, Common [Member]Disaggregation Of Revenue [Table]Disaggregation Of Revenue [Table]Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, TotalNet incomeProfit LossPreferred stock, shares issuedPreferred Stock Shares IssuedGross operating cash flows for operating leasesOperating Lease PaymentsAmount set aside in escrow accountEscrow DepositInternal Credit Assessment [Domain]Bad debt expenseProvision for credit lossesProvision For Doubtful AccountsRevenue recognized estimated reserve based on historical evidenceRefund Liability ReserveA liability established for situations in which a student withdraws from an institutions and revenue needs to be reversed, based on historical evidence for similar situations.Restricted cashRestricted Cash CurrentTechnology and miscellaneous fees.Technology And Miscellaneous Fees [Member]Technology and Miscellaneous Fees [Member]Revenue earned from prior balancesContract With Customer Liability Revenue Recognized Including AdditionsContract with customer liability revenue recognized including additions.Schedule Of Financing Receivables Past Due [Table]Schedule Of Financing Receivables Past Due [Table]Total other comprehensive incomeOther Comprehensive Income Loss Net Of TaxOperating sublease termLessee Operating Sublease Term Of ContractLessee, operating sublease, term of contract.Revenue earned for new billings

during the periodContract With Customers New Revenue During PeriodContract with customers new revenue during period.COMPREHENSIVE INCOMEComprehensive Income Net Of TaxCommon Stock, Shares, Outstanding, Ending BalanceCommon Stock, Shares, Outstanding, Beginning BalanceCommon stock, shares outstandingCommon Stock Shares OutstandingFinite-Lived Intangible Assets, Major Class Name [Domain]Contingent Consideration by TypeContingent Consideration By Type [Axis]Purchases of available-for-sale investmentsPayments To Acquire Available For Sale Securities DebtAcquired Finite Lived Intangible Assets Weighted Average Useful LifeAcquired Finite-Lived Intangible Assets, Weighted Average Useful LifeIntangible assets subject to amortization, useful lifePreferred stock, par valuePreferred Stock Par Or Stated Value Per ShareAntidilutive SecuritiesAntidilutive Securities Excluded From Computation Of Earnings Per Share By Antidilutive Securities [Axis]Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per ShareSchedule Of Weighted Average Number Of Shares Table [Text Block]Total non-current liabilitiesLiabilities NoncurrentEntity Interactive Data CurrentEntity Interactive Data CurrentOperating leases expiration dateOperating Lease Expiration DateThe year at which the latest operating lease expires as of the balance sheet date.Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities [Abstract]Liabilities:Document Quarterly ReportDocument Quarterly ReportCash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Ending BalanceCash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Beginning BalanceTotal cash, cash equivalents and restricted cashCash Cash Equivalents Restricted Cash And Restricted Cash EquivalentsBalance Sheet LocationStatement of Financial Position Location, Balance [Axis]Statistical MeasurementRange [Axis]Gross contract assetsContract With Customer Asset GrossTotal lease expensesLease CostLength of academic yearLength Of Academic YearThe average length of an academic year which is based on the type of institution and program of study.Summary of Disaggregation of Revenue by Major SourceDisaggregation Of Revenue Table [Text Block]Other Accrued Expenses [Member]Other Accrued Expenses [Member]Other accrued expenses.Revenue Recognition [Line Items]Revenue Recognition [Line Items]Revenue Recognition Line ItemsBusiness Combination, Contingent Consideration Arrangements, Range of Outcomes, Value, HighContingent consideration paymentTOTAL ASSETSTotal AssetsAssetsOther informationOther Information [Abstract]Other information.Business Acquisition [Line Items]Entity Address, City or TownEntity Address City Or TownAccumulated Other Comprehensive Income [Member]Accumulated Other Comprehensive (Loss) Income [Member]Accumulated Other Comprehensive Loss [Member]Gain (loss) from investment in affiliateIncome Loss From Equity Method InvestmentsUniversity Group [Member]Statement Business Segments [Axis]Expected payment for acquisitionBusiness Combination, Price of Acquisition, ExpectedFinancial Instruments [Line Items]Financial Instruments [Line Items]Financial instruments.Length of academic termsAverage Length Of Academic TermsThe average length of an academic terms for our institutions.Balance, Beginning of PeriodBalance, End of PeriodContract With Customer Receivable Allowance For Credit LossSchedule Of Segment Reporting Information By Segment [Table]Schedule Of Segment Reporting Information By Segment [Table]Fixed lease expenses - operatingFixed Operating Lease ExpensesFixed operating lease expenses.Short-term, Municipal Bonds [Member]Short Term Municipal Bonds [Member]Short-term municipal bonds.Effective Income Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, PercentEffective tax rate impact associated with stock-based compensationTodd NelsonTodd Nelson [Member]Todd Nelson.Weighted average discount rate – operating leasesOperating Lease Weighted Average Discount Rate PercentUnrecognized Tax Benefits, Income Tax Penalties and Interest Accrued, TotalInterest and penaltiesUnrecognized Tax Benefits Income Tax Penalties And Interest AccruedFair Value Disclosures [Abstract]Deferred revenueBusiness Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Deferred RevenueCommon stock issuedStock Issued During Period Value New IssuesCommon stock issuedLessee Lease Description [Line Items]Lessee Lease Description [Line Items]CURRENT LIABILITIES:Liabilities Current [Abstract]Effective income tax rate reconciliation nondeductible expense share based compensation cost plus release of tax reserves.Effective Income Tax Rate Reconciliation Nondeductible Expense Share Based Compensation Cost Plus Release Of Tax ReservesEffective tax rate impact associated with stock-based compensation and previously recorded tax reservesDocument TypeDocument TypeTuition and Fees, Net [Member]Tuition And Fees Net [Member]Tuition and fees net.Tuition and Fees, Net [Member]Sunitha AraamudhuSunitha Araamudhu [Member]Sunitha Araamudhu.Student receivables write-off period, days past dueThreshold Period Past Due For Writeoff Of Trade Accounts ReceivableAsset Impairment Charges, TotalAsset impairmentAsset Impairment ChargesTitle of 12(b) SecuritySecurity12b TitlePeriod cash equivalents and short-term investments have been in continuous unrealized gain (loss) position, years, maximumShort Term Investment Continuous Unrealized Gain Loss Position PeriodThe maximum length of time, in years, that the amount of investment in debt and equity securities categorized neither as trading securities nor held-to-maturity securities and intended be sold or mature one year or operating cycle, if longer, are in a continuous unrealized loss/gain position.Cash and Cash Equivalents, at Carrying Value, TotalCash and cash equivalents, unrestrictedCash And Cash Equivalents At Carrying ValueBalance Sheet LocationStatement of Financial Position Location, Balance [Domain]Schedule of Quantitative Information and Other Information Related to LeasesLease Cost Table [Text Block]CTU [Member]C T U [Member]CTU.Statement Of Stockholders Equity [Abstract]Document Fiscal Period FocusDocument Fiscal Period FocusPayments of employee tax associated with stock compensationPayments Related To Tax Withholding For Share Based CompensationGranted (in shares)Share Based Compensation Arrangement By Share Based Payment Award Options Grants In Period GrossAcquisition dateBusiness Acquisition Effective Date Of Acquisition1Indefinite-Lived Intangible Assets [Axis]Address Type [Domain]Asset Class [Domain]Student ReceivablesLoans Notes Trade And Other Receivables Disclosure [Text Block]ContingenciesLegal Matters And Contingencies [Text Block]Expiration DateShare Repurchase Program, Expiration DateOperating cash flows from subleasesOperating Cash Flows From SubleasesOperating cash flows from subleases.Financial Instruments [Domain]Former Address [Member]DigitalCrafts [Member]Digtal Crafts [Member]Digtal crafts.NON-CURRENT ASSETS:Assets Noncurrent [Abstract]CASH FLOWS FROM INVESTING ACTIVITIES:Net Cash Provided By Used In Investing Activities [Abstract]Income Tax [Line Items]Income Tax [Line Items]Income tax.Purchase of treasury stockAggregate maximum payments of repurchases of common stockPayments For Repurchase Of Common StockDividends to shareholders, per shareCommon Stock, Dividends, Per Share, DeclaredRevenueTotal revenueRevenue From Contract With Customer Excluding Assessed TaxIncome TaxesIncome Tax Disclosure [Text Block]Summary of Provision for Income Taxes and Effective Tax RateSchedule Of Effective Income Tax Rate Reconciliation Table [Text Block]Shares repurchased during periodStock Repurchased During Period ValueCredit FacilityCredit Facility [Domain]Approximate length of current academic yearPeriod Of Current Academic YearPeriod of current academic year.Debt Securities Available For Sale [Table]Debt Securities Available For Sale [Table]Trade Names [Member]Trade Names [Member]Trade Name [Member]Depreciation, Depletion and Amortization, Nonproduction, TotalDepreciation and amortizationDepreciation And AmortizationContingent Consideration [Member]Contingent Consideration [Member]Contingent consideration.OtherOther Accrued Liabilities CurrentLIABILITIES AND STOCKHOLDERS' EQUITYLiabilities And Stockholders Equity [Abstract]Federal Agencies Debt Securities within Cash and Cash Equivalents [Member]Federal Agencies Debt Securities Within Cash And Cash Equivalents [Member]Federal agencies debt securities within cash and cash equivalents.Document Period End DateDocument Period End DatePerformance-based Restricted Stock Units [Member]Performance Based Restricted Stock Units [Member]Performance-based restricted stock units.Net cash used in financing activitiesNet Cash Provided By Used In Financing ActivitiesDecrease in effective tax rate due to federal and state tax creditsEffective Income Tax Rate Reconciliation, Tax Settlement, PercentEffective Income Tax Rate Reconciliation, Tax Settlement, Percent, TotalEffective Income Tax Rate Reconciliation, Percent, TotalEffective rateEffective Income Tax Rate Continuing OperationsStockholders Equity Note [Abstract]NON-CURRENT LIABILITIES:Liabilities Noncurrent [Abstract]Anti-dilutive awards excluded from computations of diluted earnings per shareAntidilutive Securities Excluded From Computation Of Earnings Per Share AmountAverage price of repurchased stockStock Repurchased During Period Value Weighted Average PriceStock repurchased during period value weighted average price.APIC, Share-Based Payment Arrangement, Increase for Cost Recognition, TotalShare-based compensation expenseAdjustments To Additional Paid In Capital Sharebased Compensation Requisite Service Period Recognition ValuePercentage of investment in equity affiliateEquity Method Investment Ownership PercentageContract With Customer Asset Allowance For Credit Loss WriteoffAmounts written-offPost closing contingent consideration year of expected payment minimum.Post Closing Contingent Consideration Year Of Expected Payment MinimumPost-closing contingent consideration year of expected paymentIncome Tax Expense (Benefit), TotalProvision for income taxesIncome Tax Expense BenefitDividends, Common Stock, CashDividends to shareholdersTrading SymbolTrading SymbolBusiness Combinations [Abstract]Decrease in unrecognized tax positionsSignificant Change In Unrecognized Tax Benefits Is Reasonably Possible Amount Of Unrecorded BenefitDeferred Revenue Arrangement [Line Items]Deferred Revenue Arrangement [Line Items]Total stockholders' equityBALANCEBALANCEStockholders EquitySchedule Of Investments [Abstract]Contingent Consideration Fair ValueThe acquisition date fair value calculation of contingent consideration in a business combination.Aggregate fair value amountContingent Consideration Fair ValueLoss Contingency Accrual, Ending BalanceLoss Contingency Accrual, Beginning BalanceAccrual for legal feesLoss Contingency Accrual At Carrying ValueOther liabilitiesOther Liabilities NoncurrentPayments to Acquire Businesses, GrossPayments to Acquire Businesses, GrossRestricted Stock Units (RSUs)Restricted Stock Units R S U [Member]Restricted Stock Units [Member]Related Party Transactions [Abstract]Goodwill, Ending BalanceGoodwill, Beginning BalanceGoodwill, TotalGoodwillGoodwillShare-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount, TotalEstimated total compensation expenseEmployee Service Share Based Compensation Nonvested Awards Total Compensation Cost Not Yet RecognizedShare Repurchase Program [Axis]Description of the CompanyNature Of OperationsTotal short-term investments (available for sale), Gross Unrealized (Loss)Available For Sale Debt Securities Accumulated Gross Unrealized Loss Before TaxLeases [Abstract]Revolving Credit Facility [Member]Senior Secured Revolving Credit Facility [Member]Senior secured revolving credit facility member.Student receivables, grossContract With Customer Receivable Before Allowance For Credit Loss CurrentPercentage of decrease in revenuePercentage Of Decrease In Revenue From Contract With Customer Excluding Assessed TaxPercentage of decrease in revenue from contract with customer excluding assessed tax.AIUS [Member]Subsegments [Axis]Students enrolled expressed as percentage of enrollmentPercentage Of Student EnrollmentThe percentage of student enrollment for a specific group of the total entity.Online Courses [Member]Online Courses [Member]Online courses.Number of facilities leasedNumber Of Leased Facilities Which Are SubleasedThe number of leased facilities which have a sublease tenant.Schedule of Business Acquisitions, by Acquisition [Table]Summary of Deferred Revenue Balances Offset with Contract AssetsContract With Customer Asset And Liability Table [Text Block]Security Exchange NameSecurity Exchange NameBusiness Acquisition, AcquireeBusiness Acquisition Acquiree [Domain]Total operating expensesOperating ExpensesContingent consideration year of expected payment year and month one.Contingent Consideration Year Of Expected Payment Year And Month OneContingent consideration year of expected payment year and month oneAccumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment, Ending BalanceAccumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment, Beginning BalanceAccumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment, TotalProperty and equipment, accumulated depreciationAccumulated Depreciation Depletion And Amortization Property Plant And EquipmentMaximum [Member]Maximum [Member]TOTAL LIABILITIES AND STOCKHOLDERS' EQUITYLiabilities And Stockholders EquityEffective tax rate benefit associated with worthless stockRepresents effective tax rate impact associated with stock-based compensation and other previously recorded reserves.Effective Income Tax Rate Reconciliation Other Discrete ItemsEffective tax rate impact associated with stock-based compensation and or prior reservesRight of use asset, netOperating Lease Right Of Use AssetPrepaid Expense, Current, TotalPrepaid expensesPrepaid Expense CurrentTechnology and Other Fees [Member]Technology and other fees.Earnings Per Share, Diluted, TotalNET INCOME PER SHARE - DILUTED:Earnings Per Share DilutedTotal liabilities assumedFair values of assumed liabilitiesBusiness Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, LiabilitiesFair Value Hierarchy and NAVFair Value Measurements Fair Value Hierarchy [Domain]Percentage of enrollmentPercentage Of EnrollmentPercentage of enrollment.Aggregate commitment amountLine Of Credit Facility Commitment Fee AmountTotal current assetsAssets CurrentNet cash provided by (used in) investing activitiesNet Cash Provided By Used In Investing ActivitiesLength of Non-Degree Professional ProgramsAverage Length Of Non Degree Professional Programs TermsAverage length of non degree professional programs terms.Common stock issued, sharesStock Issued During Period Shares New IssuesCommon stock issued, sharesRealized gains (losses)Realized Investment Gains (Losses)Realized Investment Gains (Losses), TotalEntity Filer CategoryEntity Filer CategoryBasis of PresentationOrganization Consolidation And Presentation Of Financial Statements Disclosure [Text Block]Nonoperating Income Expense [Abstract]OTHER INCOME:Current Fiscal Year End DateCurrent Fiscal Year End DateShare-Based Payment Arrangement, Noncash Expense, TotalCompensation expense related to share-based awardsShare Based CompensationRevenue Recognition [Abstract]Variable lease expenses - operatingVariable Operating Lease ExpensesVariable operating lease expenses.Entity Registrant NameEntity Registrant NameIndefinite-Lived Intangible Assets, Major Class Name [Domain]Number of reporting segmentsNumber Of Reportable SegmentsSchedule Of Share Based Compensation Arrangements By Share Based Payment Award [Table]Schedule Of Share Based Compensation Arrangements By Share Based Payment Award [Table]Weighted Average Common SharesEarnings Per Share [Text Block]Maturity dateDebt Instrument, Maturity DateShort-term, Non-governmental Debt Securities [Member]Short Term Non Governmental Debt Securities [Member]Short-term non-governmental debt securities.Entity Emerging Growth CompanyEntity Emerging Growth CompanyMoney Market Funds [Member]Money Market Funds [Member]Weighted Average Number of Shares Outstanding, Basic, TotalBasic common shares outstandingBasicWeighted Average Number Of Shares Outstanding BasicLoss Contingencies [Line Items]Loss Contingencies [Line Items]Advertising and marketing costsAccrued Advertising And Marketing Costs CurrentCarrying value as of the balance sheet date of obligations incurred through that date and payable for advertising and marketing costs of the entity's services.Common stock, shares authorizedCommon Stock Shares AuthorizedShare Repurchase Program [Domain]Sublease incomeSublease incomeSublease IncomeIssuance of common stockProceeds From Issuance Of Common StockFair Value, Inputs, Level 1 [Member]Fair Value Inputs Level1 [Member]Restricted Cash [Member]Restricted Cash [Member]Restricted cash.Term of non degree professional development and continuing education offerings through subscription based access.Term of Non Degree Professional Development and Continuing Education Offerings through subscription based accessTerm of non degree professional development and continuing education offerings through subscription based accessFinancial Instrument [Axis]Percentage of effective tax on gain on sale of intangible asset.Percentage of Effective Tax on Gain on Sale of Intangible AssetPercentage of effective tax on gain on sale of intangible assetDeferred Revenue Arrangement By Type [Table]Deferred Revenue Arrangement By Type [Table]Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Prepaid Expense and Other AssetsPrepaid and other assetsDisclosure Of Compensation Related Costs Sharebased Payments [Abstract]Schedule Of Related Party Transactions Table [Text Block]Schedule of Maintenance Fee Payment to our equity affiliateSubsegmentsSubsegments [Domain]Debt Securities, Available-for-Sale, TotalTotal short-term investments (available for sale), Fair valueAvailable For Sale Securities Debt SecuritiesLong-Term Line of Credit, TotalCredit facility borrowingsLine Of CreditIncome Tax Disclosure [Abstract]STOCKHOLDERS' EQUITY:Stockholders Equity [Abstract]AIUS [Member]A I U S [Member]AIUS.Statement [Table]Statement [Table]Service period in yearsShare Based Compensation Arrangement By Share Based Payment Award Award Requisite Service Period1Preferred stock, shares authorizedPreferred Stock Shares AuthorizedEntity File NumberEntity File NumberSegment ReportingSegment Reporting Disclosure [Text Block]Cash Cash Equivalents Restricted Cash And Restricted Cash Equivalents Period Increase Decrease Including Exchange Rate EffectNET INCREASE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASHRevenue From Contract With Customer [Abstract]Earnings Per Share [Abstract]Receivables, otherOther ReceivablesStatement Of Financial Position [Abstract]Percentage of total revenuePercentage Of RevenueThe percentage of consolidated revenue for each reportable segment.Operating incomeOperating Income (Loss)Operating Income LossIncome taxesAccrued Income Taxes CurrentEntity Shell CompanyEntity Shell CompanyEntity Tax Identification NumberEntity Tax Identification NumberASSETSAssets [Abstract]Entity Current Reporting StatusEntity Current Reporting StatusSubscription Based Access [Member]Subscription Based Access [Member]Subscription based access.Subsequent Events [Abstract]Total assets acquiredFair values of acquired tangible and identifiable intangible assetsBusiness Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, AssetsDocument Fiscal Year FocusDocument Fiscal Year FocusDecrease in revenueDecrease In Revenue From Contract With Customer Excluding Assessed TaxDecrease in revenue from contract with customer excluding assessed tax.Preferred stock, $0.01 par value; 1,000,000 shares authorized; none issued or outstandingPreferred Stock ValueDigicraft And Hippo Acquisition [Member]Digicraft And Hippo Acquisition [Member]Digicraft And Hippo Acquisition [Member]Intangible assets, amortizationFinite Lived Intangible Assets Accumulated AmortizationTreasury stock purchasedTreasury Stock Value Acquired Cost MethodCash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations, TotalCASH, CASH EQUIVALENTS AND RESTRICTED CASH, beginning of the periodCASH, CASH EQUIVALENTS AND RESTRICTED CASH, end of the periodCash Cash Equivalents Restricted Cash And Restricted Cash Equivalents Including Disposal Group And Discontinued OperationsBusiness AcquisitionBusiness Acquisition [Axis]City Area CodeCity Area CodeValuation allowance attributable to the unrealized holding loss on available for sale short-term investmentsDeferred tax assets available for sale short term investments valuation allowance.Deferred Tax Assets Available for Sale Short Term Investments Valuation AllowanceValuation

allowance attributable to the unrealized holding loss on available for sale short-term investmentsTotal current liabilitiesLiabilities CurrentLine of Credit Facility, LenderLine Of Credit Facility Lender [Domain]Inventory, Net, TotalInventoriesInventory NetFinancial Instruments [Table]Financial Instruments [Table]Financial instruments.Organization Consolidation And Presentation Of Financial Statements [Abstract]Local Phone NumberLocal Phone NumberTreasury stock acquired upon sale of asset, sharesTreasury Stock Acquired upon Sale of Asset, SharesTreasury stock acquired upon sale of asset, sharesPreferred Stock, Shares Outstanding, Ending BalancePreferred Stock, Shares Outstanding, Beginning BalancePreferred stock, shares outstandingPreferred Stock Shares OutstandingAntidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items]Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items]Prime [Member]Fair value of intangible assetsBusiness Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived IntangiblesPayments related to release of escrow associated with business acquisition.Payments For Release Of EscrowRelease of cash held in escrowIncome Tax Jurisdiction [Axis]Treasury stock, at cost; 25,304,436 and 24,725,767 shares as of September 30, 2024 and December 31, 2023, respectivelyTreasury Stock, Value, TotalTreasury Stock ValueTotal short-term investments (available for sale), CostAvailable For Sale Debt Securities Amortized Cost BasisTotal cash and cash equivalents, restricted cash and short-term investmentsCash Cash Equivalents Restricted Cash And Short Term InvestmentsCash cash equivalents restricted cash and short term investments.Lease liability-operatingOperating Lease Liability CurrentDeveloped Technology Rights [Member]Developed Technology [Member]Document Information [Line Items]Number of subleasesNumber Of SubleasesNumber of subleases.Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax, TotalForeign currency translationForeign currency translation adjustmentsOther Comprehensive Income Loss Foreign Currency Transaction And Translation Adjustment Net Of TaxIncome Tax Jurisdiction [Domain]Retained Earnings (Accumulated Deficit) [Member]Retained Earnings [Member]Retained Earnings [Member]Accrued expenses:Accrued Liabilities Current [Abstract]Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, ReceivablesStudent receivables, netDocument Transition ReportDocument Transition ReportStock repurchase authorized amountStock Repurchase Program Authorized Amount1Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Deferred Tax LiabilitiesDeferred tax liability, netSchedule Of Antidilutive Securities Excluded From Computation Of Earnings Per Share [Table]Schedule Of Antidilutive Securities Excluded From Computation Of Earnings Per Share [Table]Elise BaskelElise Baskel [Member]Elise Baskel.Deferred income tax assets, netDeferred Income Tax Assets NetMinimum [Member]Minimum [Member]Common Stock [Member]Common Stock [Member]Changes in Deferred Revenue BalancesChanges In Deferred Revenue Balances Table [Text Block]Changes in deferred revenue balances.Investment, NameSchedule Of Equity Method Investment Equity Method Investee Name [Axis]Additional Paid-in Capital [Member]Additional Paid In Capital [Member]Short-term, Treasury and Federal Agencies [Member]Short Term Treasury And Federal Agencies [Member]Short-term treasury and federal agencies.Short-term investmentsAvailable For Sale Securities Debt Securities CurrentAdjustments to reconcile net income to net cash provided by operating activities:Adjustments To Reconcile Net Income Loss To Cash Provided By Used In Operating Activities [Abstract]Short-term Investments [Member]Short Term Investments [Member]OTHER COMPREHENSIVE (LOSS) INCOME, net of tax:Other Comprehensive Income Loss Net Of Tax Period Increase Decrease [Abstract]Other assetsOther Assets NoncurrentSegmentsSegment [Domain]Contingent consideration year of expected payment year and month two.Contingent Consideration Year Of Expected Payment Year And Month TwoContingent consideration year of expected payment year and month twoNumber of UniversitiesA I U S Number Of UniversitiesAIUS number of universities.Payments of dividends and dividend equivalents.Payments of Dividends and Dividend EquivalentsPayments of cash dividends and dividend equivalentsPayments of cash dividends and dividend equivalentsSales of available-for-sale investmentsProceeds From Sale Of Available For Sale Securities DebtAvailable authorized repurchase amountStock Repurchase Program Remaining Authorized Repurchase Amount1Other current assetsOther Assets CurrentFinancing Receivable, Recorded Investment, Past Due [Line Items]Financing Receivable Recorded Investment Past Due [Line Items]Entity Common Stock, Shares OutstandingEntity Common Stock Shares OutstandingFair Value [Member]Fair Value [Member]Fair value.Financial InstrumentsFinancial Instruments Disclosure [Text Block]Disaggregation Of Revenue [Line Items]Disaggregation Of Revenue [Line Items]Customer Relationship [Member]Customer Relationships [Member]Customer Relationships [Member]Student receivables, netContract With Customer Receivable After Allowance For Credit Loss CurrentStock Repurchase ProgramStock Repurchase Note Disclosure [Text Block]Stock repurchase note disclosure.PRETAX INCOMEPretax incomeIncome Loss From Continuing Operations Before Income Taxes DomesticCommon stock, $0.01 par value; 300,000,000 shares authorized; 91,020,793 and 90,270,306 shares issued, 65,716,357 and 65,544,539 shares outstanding as of September 30, 2024 and December 31, 2023, respectivelyCommon stock, $0.01 par value; 300,000,000 shares authorized; 90,907,065 and 90,270,306 shares issued, 65,602,629 and 65,544,539 shares outstanding as of March 31, 2024 and December 31, 2023, respectivelyCommon Stock ValueAllowance for credit lossesContract With Customer Receivable Allowance For Credit Loss NoncurrentInterest incomeInvestment Income InterestUniversity of St. Augustine for Health Sciences, LLC [Member]University of St. Augustine for Health Sciences, LLC [Member]University of St. Augustine for Health Sciences, LLC.Contingent Consideration TypeContingent Consideration Type [Domain]Summary of InvestmentsDebt Securities Available For Sale Table [Text Block]Corporate and Other [Member]Corporate And Other [Member]Commitments and Contingencies (Note 8)Commitments and ContingenciesStudent receivables, netContract With Customer Receivable After Allowance For Credit Loss NoncurrentStudent receivables, net of allowance for doubtful accountsDiluted common shares outstandingDilutedWeighted Average Number Of Diluted Shares OutstandingSummary Financial Information by Reporting SegmentSchedule Of Segment Reporting Information By Segment [Text Block]Number of renewal options for extended termsLessee Operating Lease Renewal TermCCKF [Member]C C K F [Member]CCKF.WEIGHTED AVERAGE SHARES OUTSTANDING:Weighted Average Number Of Shares Outstanding [Abstract]Entity Small BusinessEntity Small BusinessSegment Reporting Information [Line Items]Segment Reporting Information [Line Items]Equity affiliate.Equity Affiliate [Member]Equity Affiliate [Member]Treasury stock purchased, sharesTreasury Stock Shares AcquiredAllowance for credit lossesContract With Customer Receivable Allowance For Credit Loss CurrentCredit FacilityCredit Facility [Axis]Federal Agencies Debt and Commercial Paper within Cash and Cash Equivalents [Member]Federal Agencies Debt and Commercial Paper Within Cash And Cash Equivalents [Member]Federal agencies debt and commercial paper within cash and cash equivalents.Revolving Credit FacilityRevolving Credit Facility [Member]Goodwill [Member]Goodwill [Member]CASH FLOWS FROM FINANCING ACTIVITIES:Net Cash Provided By Used In Financing Activities [Abstract]Revenue Recognition [Table]Revenue Recognition [Table]Revenue recognition table.Asset Class [Axis]Intangible assets, net of amortization of $26,937 and $23,612 as of September 30, 2024 and December 31, 2023, respectivelyIntangible assets, net of amortization of $24,720 and $23,612 as of March 31, 2024 and December 31, 2023, respectivelyIntangible Assets, Net (Excluding Goodwill), TotalIntangible Assets Net Excluding GoodwillState [Member]State and Local Jurisdiction [Member]Treasury stock acquired upon sale of asset.Treasury Stock Acquired upon Sale of AssetTreasury stock acquired upon sale of assetDeferred Tax Assets Valuation AllowanceDeferred tax assets, valuation allowanceWeighted average remaining lease term (in months) – operating leasesOperating Lease Weighted Average Remaining Lease Term1Wintrust Bank [Member]Wintrust Bank [Member]Wintrust bank member.Subsequent Events [Text Block]Subsequent EventsAccounts Payable, Current, TotalAccounts payableAccounts Payable CurrentChanges in Current and Non-Current Receivables AllowanceChanges In Short Term And Long Term Allowance For Credit Losses Table [Text Block]Tabular disclosure related to changes in short term and long term allowance for credit losses.
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Document and Entity Information - shares	9 Months Ended Sep. 30, 2024	Nov. 06, 2024
Document Information [Line Items]		
Document Type	10-Q	
Amendment Flag	false	
Document Period End Date	Sep. 30, 2024	
Document Fiscal Year Focus	2024	
Document Fiscal Period Focus	Q3	
Trading Symbol	PRDO	
Title of 12(b) Security	Common Stock, $0.01 par value	
Security Exchange Name	NASDAQ	
Entity Registrant Name	PERDOCEO EDUCATION CORP	
Entity Central Index Key	0001046568	
Current Fiscal Year End Date	--12-31	
Entity Filer Category	Large Accelerated Filer	
Entity Small Business	false	
Entity Emerging Growth Company	false	
Entity Common Stock, Shares Outstanding		65,716,357
Entity Current Reporting Status	Yes	
Entity Interactive Data Current	Yes	
Entity Shell Company	false	
Document Quarterly Report	true	
Document Transition Report	false	
Entity File Number	0-23245	
Entity Incorporation, State or Country Code	DE	
Entity Tax Identification Number	36-3932190	
Entity Address, Address Line One	1750 E. Golf Road	
Entity Address, City or Town	Schaumburg	
Entity Address, State or Province	IL	
Entity Address, Postal Zip Code	60173	
City Area Code	847	
Local Phone Number	781-3600	

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Condensed Consolidated Balance Sheets - USD ($) $ in Thousands	Sep. 30, 2024	Dec. 31, 2023
CURRENT ASSETS:		
Cash and cash equivalents, unrestricted	$ 238,049	$ 118,009
Restricted cash	773	1,012
Total cash, cash equivalents and restricted cash	238,822	119,021
Short-term investments	483,772	485,135
Total cash and cash equivalents, restricted cash and short-term investments	722,594	604,156
Student receivables, gross	67,599	64,011
Allowance for credit losses	(35,581)	(34,613)
Student receivables, net	32,018	29,398
Receivables, other	4,114	4,539
Prepaid expenses	10,665	11,712
Inventories	3,870	5,004
Other current assets	263	155
Total current assets	773,524	654,964
NON-CURRENT ASSETS:		
Property and equipment, net of accumulated depreciation of $64,602 and $58,785 as of September 30, 2024 and December 31, 2023, respectively	18,099	21,371
Right of use asset, net	15,669	19,096
Goodwill	241,162	241,162

Intangible assets, net of amortization of $26,937 and $23,612 as of September 30, 2024 and December 31, 2023, respectively	32,894	36,219
Student receivables, gross	8,656	7,028
Allowance for credit losses	(2,752)	(3,169)
Student receivables, net	5,904	3,859
Deferred income tax assets, net	23,010	23,804
Other assets	6,494	6,841
TOTAL ASSETS [1]	1,116,756	1,007,316
CURRENT LIABILITIES:		
Lease liability-operating	4,969	5,701
Accounts payable	13,647	10,766
Accrued expenses:		
Payroll and related benefits	33,517	32,684
Advertising and marketing costs	7,969	7,196
Income taxes	10,396	3,974
Other	21,322	13,503
Deferred revenue	49,347	37,215
Total current liabilities	141,167	111,039
NON-CURRENT LIABILITIES:		
Lease liability-operating	17,317	21,346
Other liabilities	22,841	33,510
Total non-current liabilities	40,158	54,856
Commitments and Contingencies (Note 8)		
STOCKHOLDERS' EQUITY:		
Preferred stock, $0.01 par value; 1,000,000 shares authorized; none issued or outstanding		
Common stock, $0.01 par value; 300,000,000 shares authorized; 91,020,793 and 90,270,306 shares issued, 65,716,357 and 65,544,539 shares outstanding as of September 30, 2024 and December 31, 2023, respectively	910	903
Additional paid-in capital	704,346	694,798
Accumulated other comprehensive income (loss)	1,568	(666)
Retained earnings	573,031	480,606
Treasury stock, at cost; 25,304,436 and 24,725,767 shares as of September 30, 2024 and December 31, 2023, respectively	(344,424)	(334,220)
Total stockholders' equity	935,431	841,421
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 1,116,756	$ 1,007,316

[1] Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries.

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Condensed Consolidated Balance Sheets (Parenthetical) - USD ($) $ in Thousands	Sep. 30, 2024	Dec. 31, 2023
Statement Of Financial Position [Abstract]		
Property and equipment, accumulated depreciation	$ 64,602	$ 58,785
Intangible assets, amortization	$ 26,937	$ 23,612
Preferred stock, par value	$ 0.01	$ 0.01
Preferred stock, shares authorized	1,000,000	1,000,000
Preferred stock, shares issued	0	0
Preferred stock, shares outstanding	0	0
Common stock, par value	$ 0.01	$ 0.01
Common stock, shares authorized	300,000,000	300,000,000
Common stock, shares issued	91,020,793	90,270,306
Common stock, shares outstanding	65,716,357	65,544,539
Treasury stock, shares	25,304,436	24,725,767

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Condensed Consolidated Statements of Income (Unaudited) - USD ($) shares in Thousands, $ in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
REVENUE:				
Total revenue	$ 169,828	$ 179,923	$ 504,832	$ 562,085
OPERATING EXPENSES:				
Educational services and facilities	28,287	33,502	85,661	100,101
General and administrative	93,694	92,054	270,487	305,328
Depreciation and amortization	3,053	3,914	9,138	13,438
Asset impairment		7,380	2,468	8,715
Total operating expenses	125,034	136,850	367,754	427,582
Operating income	44,794	43,073	137,078	134,503
OTHER INCOME:				
Interest income	7,702	5,210	21,685	13,559
Interest expense	(82)	(97)	(529)	(288)
Miscellaneous (expense) income	(52)	(98)	(7)	21,970
Total other income	7,568	5,015	21,149	35,241
PRETAX INCOME	52,362	48,088	158,227	169,744
Provision for income taxes	14,107	6,781	42,101	39,280
NET INCOME	$ 38,255	$ 41,307	$ 116,126	$ 130,464
NET INCOME PER SHARE - BASIC:	$ 0.58	$ 0.63	$ 1.77	$ 1.95
NET INCOME PER SHARE - DILUTED:	$ 0.57	$ 0.62	$ 1.73	$ 1.92
WEIGHTED AVERAGE SHARES OUTSTANDING:				
Basic	65,699	65,634	65,622	66,758
Diluted	67,312	67,103	67,110	68,072
Tuition and Fees, Net [Member]				
REVENUE:				
Total revenue	$ 168,442	$ 178,259	$ 500,844	$ 556,098
Other [Member]				
REVENUE:				
Total revenue [1]	$ 1,386	$ 1,664	$ 3,988	$ 5,987

[1] Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue.

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Condensed Consolidated Statements of Comprehensive Income (Unaudited) - USD ($) $ in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Income Statement [Abstract]				
Net Income (Loss)	$ 38,255	$ 41,307	$ 116,126	$ 130,464
OTHER COMPREHENSIVE (LOSS) INCOME, net of tax:				

Foreign currency translation adjustments	46	(31)	7	(8)
Unrealized gain on inestments	3,243	653	2,227	456
Total other comprehensive income	3,289	622	2,234	448
COMPREHENSIVE INCOME	$ 41,544	$ 41,929	$ 118,360	$ 130,912

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Condensed Consolidated Statements of Stockholders' Equity (Unaudited) - USD ($) $ in Thousands	Total	Common Stock [Member]	Treasury Stock [Member]	Additional Paid-in Capital [Member]	Accumulated Other Comprehensive Loss [Member]	Retained Earnings [Member]
BALANCE at Dec. 31, 2022	$ 725,845	$ 894	$ (301,624)	$ 684,183	$ (5,447)	$ 347,839
BALANCE, shares at Dec. 31, 2022		89,396,000				
BALANCE, shares at Dec. 31, 2022			(22,221,000)			
Net income	130,464					130,464
Foreign currency translation	(8)				(8)	
Unrealized gain on investments, net of tax	456				456	
Dividends to shareholders	(7,474)					(7,474)
Treasury stock purchased	(2,729)		$ (2,729)			
Treasury stock purchased, shares			(221,000)			
Treasury stock acquired upon sale of asset	(22,086)		$ (22,086)			
Treasury stock acquired upon sale of asset, shares			(1,800,000)			
Share-based compensation expense	6,651			6,651		
Common stock issued	(1,460)	$ 7	$ (2,209)	742		
Common stock issued, shares		680,000	(165,000)			
BALANCE at Sep. 30, 2023	829,659	$ 901	$ (328,648)	691,576	(4,999)	470,829
BALANCE, shares at Sep. 30, 2023		90,076,000				
BALANCE, shares at Sep. 30, 2023			(24,407,000)			
BALANCE at Jun. 30, 2023	792,432	$ 900	$ (328,648)	688,805	(5,621)	436,996
BALANCE, shares at Jun. 30, 2023		90,016,000				
BALANCE, shares at Jun. 30, 2023			(24,407,000)			
Net income	41,307					41,307
Foreign currency translation	(31)				(31)	
Unrealized gain on investments, net of tax	653				653	
Dividends to shareholders	(7,474)					(7,474)
Share-based compensation expense	2,336			2,336		
Common stock issued	436	$ 1		435		
Common stock issued, shares		60,000				
BALANCE at Sep. 30, 2023	829,659	$ 901	$ (328,648)	691,576	(4,999)	470,829
BALANCE, shares at Sep. 30, 2023		90,076,000				
BALANCE, shares at Sep. 30, 2023			(24,407,000)			
BALANCE at Dec. 31, 2023	$ 841,421	$ 903	$ (334,220)	694,798	(666)	480,606
BALANCE, shares at Dec. 31, 2023	90,270,306	90,270,000				
BALANCE, shares at Dec. 31, 2023	(24,725,767)		(24,726,000)			
Net income	$ 116,126					116,126
Foreign currency translation	7				7	
Unrealized gain on investments, net of tax	2,227				2,227	
Dividends to shareholders	(23,701)					(23,701)
Treasury stock purchased	(6,769)		$ (6,769)			
Treasury stock purchased, shares			(385,000)			
Share-based compensation expense	7,385			7,385		
Common stock issued	(1,265)	$ 7	$ (3,435)	2,163		
Common stock issued, shares		751,000	(193,000)			
BALANCE at Sep. 30, 2024	$ 935,431	$ 910	$ (344,424)	704,346	1,568	573,031
BALANCE, shares at Sep. 30, 2024	91,020,793	91,021,000				
BALANCE, shares at Sep. 30, 2024	(25,304,436)		(25,304,000)			
BALANCE at Jun. 30, 2024	$ 899,524	$ 910	$ (344,424)	701,153	(1,721)	543,606
BALANCE, shares at Jun. 30, 2024		90,978,000				
BALANCE, shares at Jun. 30, 2024			(25,304,000)			
Net income	38,255					38,255
Foreign currency translation	46				46	
Unrealized gain on investments, net of tax	3,243				3,243	
Dividends to shareholders	(8,830)					(8,830)
Share-based compensation expense	2,828			2,828		
Common stock issued	365			365		
Common stock issued, shares		43,000				
BALANCE at Sep. 30, 2024	$ 935,431	$ 910	$ (344,424)	$ 704,346	$ 1,568	$ 573,031
BALANCE, shares at Sep. 30, 2024	91,020,793	91,021,000				
BALANCE, shares at Sep. 30, 2024	(25,304,436)		(25,304,000)			

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Condensed Consolidated Statements of Stockholders' Equity (Unaudited) (Parenthetical) - $ / shares	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Statement Of Stockholders Equity [Abstract]				
Dividends to shareholders, per share	$ 0.13	$ 0.11	$ 0.35	$ 0.11

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Condensed Consolidated Statements of Cash Flows (Unaudited) - USD ($) $ in Thousands	9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 116,126	$ 130,464
Adjustments to reconcile net income to net cash provided by operating activities:		
Asset impairment	2,468	8,715
Gain on sale of asset		(22,086)
Depreciation and amortization expense	9,138	13,438
Bad debt expense	21,364	26,519
Compensation expense related to share-based awards	7,385	6,651
Deferred income taxes	794	4,249

Changes in operating assets and liabilities	(13,280)	(69,117)
Net cash provided by operating activities	143,995	98,833
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of available-for-sale investments	(266,842)	(205,529)
Sales of available-for-sale investments	277,111	179,139
Purchases of property and equipment	(2,997)	(4,801)
Net cash provided by (used in) investing activities	7,272	(31,191)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Issuance of common stock	2,170	749
Purchase of treasury stock	(6,769)	(2,729)
Payments of employee tax associated with stock compensation	(3,435)	(2,209)
Payments of cash dividends and dividend equivalents	(23,156)	(7,222)
Release of cash held in escrow	(276)	(1,000)
Net cash used in financing activities	(31,466)	(12,411)
NET INCREASE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	119,801	55,231
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, beginning of the period	119,021	118,884
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, end of the period	$ 238,822	$ 174,115

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Pay vs Performance Disclosure - USD ($) $ in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Pay vs Performance Disclosure				
Net Income (Loss)	$ 38,255	$ 41,307	$ 116,126	$ 130,464

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Insider Trading Arrangements	3 Months Ended Sep. 30, 2024 shares
Trading Arrangements, by Individual	
Material Terms of Trading Arrangement	Todd Nelson, President and Chief Executive Officer, entered into a pre-arranged stock trading plan on August 13, 2024. Mr. Nelson's plan provides for the sale between January 2, 2025 and July 31, 2025 of up to 12,472 shares of the Company's common stock which Mr. Nelson has the right to acquire under outstanding vested stock options, and 25% of net vested restricted stock held by Mr. Nelson upon the vesting of restricted stock units that will vest prior to July 31, 2025. Elise Baskel, Senior Vice President – Colorado Technical University, entered into a pre-arranged stock trading plan on August 5, 2024. Ms. Baskel's plan provides for the sale between November 6, 2024 and August 5, 2025 of up to 18,918 shares of the Company's common stock owned by Ms. Baskel, and 50% of net vested restricted stock held by Ms. Baskel upon the vesting of performance shares and restricted stock units that will vest prior to August 5, 2025. John Kline, Senior Vice President - American InterContinental University System, entered into a pre-arranged stock trading plan on August 5, 2024. Mr. Kline's plan provides for the sale between November 11, 2024 and August 5, 2025 of up to 54,722 shares of the Company's common stock owned by Mr. Kline, or which Mr. Kline has the right to acquire under outstanding vested stock options. Each of the trading plans was entered into during an open insider trading window and is intended to satisfy the affirmative defense of Rule 10b5-1(c) under the Securities Exchange Act of 1934, as amended, and the Company's policies regarding transactions in Company securities. *Executive Officer Appointment* On September 26, 2024, Sunitha Araamudhu was appointed to the positions of Senior Vice President – American InterContinental University System and President of American InterContinental University System. Ms. Araamudhu previously served as Chief Operating Officer of AIUS since February 23, 2022. John R. Kline will continue to serve as Senior Vice President – American InterContinental University System and was also appointed to the position of Chancellor of American InterContinental University System.
Todd Nelson	
Trading Arrangements, by Individual	
Name	Todd Nelson
Title	President and Chief Executive Officer
Rule 10b5-1 Arrangement Adopted	true
Adoption Date	August 13, 2024
Aggregate Available	12,472
Elise Baskel	
Trading Arrangements, by Individual	
Name	Elise Baskel
Title	Senior Vice President
Rule 10b5-1 Arrangement Adopted	true
Adoption Date	August 5, 2024
Aggregate Available	18,918
John Kline	
Trading Arrangements, by Individual	
Name	John Kline
Title	Senior Vice President
Rule 10b5-1 Arrangement Adopted	true
Adoption Date	August 5, 2024
Aggregate Available	54,722
Sunitha Araamudhu	
Trading Arrangements, by Individual	
Name	Sunitha Araamudhu
Title	Senior Vice President

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Description of the Company	9 Months Ended Sep. 30, 2024
Organization Consolidation And Presentation Of Financial Statements [Abstract]	
Description of the Company	**1. DESCRIPTION OF THE COMPANY** Perdoceo's accredited academic institutions offer a quality postsecondary education primarily online to a diverse student population, along with campus-based and blended learning programs. The Company's academic institutions – Colorado Technical University ("*CTU*") and the American InterContinental University System ("*AIUS*" or "*AIU System*") – provide degree programs from the associate through doctoral level as well as non-degree seeking and professional development programs. Our academic institutions offer students industry-relevant and career-focused academic programs that are designed to meet the educational needs of today's busy adults. CTU and AIUS continue to show innovation in higher education, advancing personalized learning technologies like their intellipath® learning platform and using data analytics and technology to serve and educate students while enhancing overall learning and academic experiences. Perdoceo's institutions are committed to providing quality education that closes the gap between learners who seek to advance their careers and employers needing a qualified workforce. As used in this Quarterly Report on Form 10-Q, the terms "we," "us," "our," "the Company," "Perdoceo" and "PEC" refer to Perdoceo Education Corporation and our wholly-owned subsidiaries.

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Basis of Presentation	9 Months Ended Sep. 30, 2024
Organization Consolidation And Presentation Of Financial Statements	

[Abstract]

Basis of Presentation

2. BASIS OF PRESENTATION

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with U.S. Generally Accepted Accounting Principles (*GAAP*) for interim financial information and with the rules and regulations for reporting the Quarterly Report on Form 10-Q. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. The condensed consolidated balance sheet at December 31, 2023 has been derived from the audited consolidated financial statements at that date, but does not include all of the information and footnotes required by GAAP for complete financial statements. This report should be read in conjunction with our 2023 Form 10-K. In our opinion, these financial statements include all normal and recurring adjustments necessary for a fair presentation.

Operating results for the quarter and year to date ended September 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending December 31, 2024.

The unaudited condensed consolidated financial statements presented herein include the accounts of Perdoceo Education Corporation and our wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated.

Our reporting segments are determined in accordance with Financial Accounting Standards Board *("FASB")* Accounting Standards Codification *("ASC")* Topic 280 – *Segment Reporting* and are based upon how the Company analyzes performance and makes decisions. Each segment represents a postsecondary education provider that offers a variety of academic programs. We organize our business across two reporting segments: CTU and AIUS.

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Recent Accounting Pronouncements

9 Months Ended
Sep. 30, 2024

New Accounting Pronouncements And Changes In Accounting Principles [Abstract]

Recent Accounting Pronouncements

3. RECENT ACCOUNTING PRONOUNCEMENTS

Recent accounting guidance not yet adopted

In December 2023, the FASB issued Accounting Standard Update ("*ASU*") No. 2023-09, Income Taxes (Topic 740): *Improvements to Income Tax Disclosures*. The amendments in this ASU require that public business entities on an annual basis 1) disclose specific categories in the rate reconciliation, and 2) provide additional information for reconciling items that meet a quantitative threshold. The amendments require disclosure about income taxes paid by federal, state and foreign taxes, and by individual jurisdictions in which income taxes paid is equal or greater than 5 percent of total income taxes paid. The amendments also require entities to disclose income or loss from continuing operations before income tax expense disaggregated between domestic and foreign and income tax expense or benefit from continuing operations disaggregated by federal, state and foreign. For all public business entities, ASU 2023-09 is effective for annual periods beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures.

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): *Improvements to Reportable Segment Disclosures*. The amendments in this ASU improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. The amendments in this update require that a public entity disclose on an annual and interim basis, 1) significant segment expenses that are regularly provided to the chief operating decision maker ("*CODM*") and included within each reported measure of segment profit or loss, 2) an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss, and 3) disclose the title and

position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. For all public business entities, ASU 2023-07 is effective for annual periods after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures.

In June 2022, the FASB issued ASU No. 2022-03, Fair Value Measurement (Topic 820): *Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions*. The amendments in this ASU clarify that a contractual restriction on the sale of an equity security is not considered part of the unit of account of the equity security and, therefore, is not considered in measuring fair value. The amendments also clarify that an entity cannot, as a separate unit of account, recognize and measure a contractual sale restriction. For all public business entities, ASU 2022-03 is effective for annual periods and interim periods beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures.

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Financial Instruments

9 Months Ended
Sep. 30, 2024

Fair Value Disclosures [Abstract]

Financial Instruments

4. FINANCIAL INSTRUMENTS

Investments consist of the following as of September 30, 2024 and December 31, 2023 (dollars in thousands):

	September 30, 2024			
		Gross Unrealized		
	Cost	Gain	(Loss)	Fair Value
Short-term investments (available for sale):				
Non-governmental debt securities	$ 224,665	$ 1,203	$ (85)	$ 225,783
Treasury and federal agencies	257,488	576	(75)	257,989
Total short-term investments (available for sale)	$ 482,153	$ 1,779	$ (160)	$ 483,772

	December 31, 2023			
		Gross Unrealized		
	Cost	Gain	(Loss)	Fair Value
Short-term investments (available for sale):				
Non-governmental debt securities	245,886	719	(892)	245,713
Treasury and federal agencies	239,859	393	(830)	239,422
Total short-term investments (available for sale)	$ 485,745	$ 1,112	$ (1,722)	$ 485,135

In the table above, unrealized holding gains (losses) relate to short-term investments that have been in a continuous unrealized gain (loss) position for less than one year.

Our non-governmental debt securities primarily consist of corporate bonds, certificates of deposit and commercial paper. Our treasury and federal agencies primarily consist of U.S. Treasury bills and federal home loan debt securities.

Realized gains or loss resulting from sales of investments were zero during the quarters and years to date ended September 30, 2024 and September 30, 2023.

Fair Value Measurements

FASB ASC Topic 820 – *Fair Value Measurements* establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.

As of September 30, 2024, we held investments that are required to be measured at fair value on a recurring basis. These investments (available for sale) consist of non-governmental debt securities and treasury and federal agencies securities. Available for sale securities included in Level 2 are estimated based on observable inputs other than quoted prices in active markets for identical assets and liabilities, such as quoted prices for identical or similar assets or liabilities in inactive markets or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

All of our available for sale investments were measured under Level 2 as of September 30, 2024 and December 31, 2023. Additionally, money market funds of $30.5 million and $30.3 million included within cash and cash equivalents on our condensed consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively, were measured under Level 1. Non-governmental debt securities of $20.9 million included within cash and cash equivalents on our unaudited condensed consolidated balance sheets as of September 30, 2024 were measured under Level 2. Federal agency debt securities of $53.2 million and $44.9

million included within cash and cash equivalents on our unaudited condensed consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively, were measured under Level 2.

Equity Method Investment

Our investment in an equity affiliate, which is recorded within other noncurrent assets on our condensed consolidated balance sheets, represents an international investment in a private company. As of September 30, 2024, our investment in an equity affiliate equated to 30.7%, or $1.2 million.

During each of the quarters ended September 30, 2024 and 2023, we recorded approximately $0.1 million of loss and during the years to date ended September 30, 2024 and 2023, we recorded less than ten thousand dollars of loss and approximately $0.1 million of loss, respectively, related to our equity affiliate within miscellaneous (expense) income on our unaudited condensed consolidated statements of income.

We make periodic operating maintenance payments to our equity affiliate. The total fees recorded during the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):

	Maintenance Fee Payments
For the quarter ended September 30, 2024	$ 429
For the quarter ended September 30, 2023	$ 411
For the year to date ended September 30, 2024	$ 1,296
For the year to date ended September 30, 2023	$ 1,256

Credit Agreement

Termination of credit agreement

On July 29, 2024, the Company gave notice of the termination of its credit agreement, dated as of September 8, 2021, as amended (the "*Credit Agreement*"), by and among the Company, as borrower, certain of its subsidiary guarantors thereunder, the lenders from time-to-time parties thereto and Wintrust Bank N.A. (the "*Termination*").

At the time of the Termination of the Credit Agreement, the Company was not in default under the Credit Agreement, nor did it have any amounts outstanding thereunder. The Credit Agreement was due to mature on January 31, 2027. The Company made the decision to terminate the Credit Agreement due to the Company's strong cash position and to avoid uncertainty under the Credit Agreement associated with newly effective Title IV financial responsibility requirements.

The Termination was effective on July 30, 2024. Upon effectiveness of the Termination, all security interests and pledges granted to the secured parties under the Credit Agreement were terminated and released. The Company did not incur any material early termination penalties in connection with the Termination.

Revenue Recognition

Revenue From Contract With Customer [Abstract]
Revenue Recognition

9 Months Ended
Sep. 30, 2024

5. REVENUE RECOGNITION

Disaggregation of Revenue

The following tables disaggregate our revenue by major source for the quarters and years to date ended September 30, 2024 and 2023 (dollars in thousands):

	For the Quarter Ended September 30, 2024				For the Quarter Ended September 30, 2023			
	CTU	AIUS	Corporate and Other	Total	CTU	AIUS	Corporate and Other	Total
Tuition, net [1]	$ 109,730	$ 51,174	$ -	$ 160,904	$ 114,104	$ 56,212	$ -	$ 170,316
Technology and other fees	5,107	2,431	-	7,538	5,269	2,674	-	7,943
Total tuition and fees, net	114,837	53,605	-	168,442	119,373	58,886	-	178,259
Other revenue [2]	905	282	199	1,386	1,179	340	145	1,664
Total revenue	$ 115,742	$ 53,887	$ 199	$ 169,828	$ 120,552	$ 59,226	$ 145	$ 179,923

	For the Year to Date Ended September 30, 2024				For the Year to Date Ended September 30, 2023			
	CTU	AIUS	Corporate and Other	Total	CTU	AIUS	Corporate and Other	Total
Tuition, net [1]	$ 324,148	$ 153,969	$ -	$ 478,117	$ 344,966	$ 185,993	$ -	$ 530,959
Technology and other fees	15,445	7,282	-	22,727	16,112	9,027	-	25,139
Total tuition and fees, net	339,593	161,251	-	500,844	361,078	195,020	-	556,098
Other revenue [2]	2,546	863	579	3,988	3,258	2,108	621	5,987
Total revenue	$ 342,139	$ 162,114	$ 579	$ 504,832	$ 364,336	$ 197,128	$ 621	$ 562,085

(1) Tuition includes revenue earned for all degree-granting programs as well as revenue earned for non-degree and professional development programs.
(2) Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue.

Performance Obligations

Our revenue, which is derived primarily from academic programs taught to students who attend our universities, is generally segregated into two categories: (1) tuition and fees, and (2) other. Tuition and fees represent costs to our students for educational services provided by our universities and are reflected net of scholarships and tuition discounts. Our universities charge tuition and fees at varying amounts, depending on the university, the type of program and specific curriculum. Our universities bill students a single charge that covers tuition, certain fees and required program materials, such as textbooks and supplies, which we treat as a single performance obligation. Generally, we bill student tuition at the beginning of each academic term for our degree programs and recognize the tuition as revenue on a straight-line basis over the academic term. As part of a student's course of instruction, certain fees, such as technology fees and graduation fees, are billed separately to students. These fees are generally earned over the applicable term and are not considered separate performance obligations. We generally bill student tuition upon enrollment for our non-degree professional development programs and recognize the tuition as revenue on a straight-line basis over the length of the offering.

Other revenue, which primarily consists of contract training revenue and miscellaneous non-student related revenue, is billed and recognized as goods are delivered or services are performed.

Contract Assets

For each term, the portion of tuition and fee payments received from students but not yet earned is recorded as deferred revenue and reported as a current liability on our condensed consolidated balance sheets, as we expect to earn these revenues within the next year. A contract asset is recorded for each student for the current term for which they are enrolled for the amount charged for the current term that has not yet been received as payment and to which we do not have the unconditional right to receive payment because the student has not reached the point in the student's current academic term at which the amount billed is no longer refundable to the student. On a student by student basis, the contract asset is offset against the deferred revenue balance for the current term and the net deferred revenue balance is reflected within current liabilities on our condensed consolidated balance sheets. For certain of our institutions, students are billed as they enroll in courses, including courses related to future periods. Any billings for future periods would meet the definition of a contract asset as we do not have the unconditional right to receive payment as the course has not yet started. Contract assets related to future periods are offset against the respective deferred revenue associated with the future period.

Due to the short-term nature of our academic terms, the contract asset balance which exists at the beginning of each quarter will no longer be a contract asset at the end of that quarter, with the exception of the contract assets associated with future periods. The decrease in contract asset balances are a result of one of the following: it becomes a student receivable balance once a student reaches the point in a student's academic term where the amount billed is no longer refundable to the student; a refund is made to withdrawn students for the portion entitled to be refunded under each institutions' refund policy; we receive funds to apply against the contract asset balance; or a student makes a change to the number of classes they are enrolled in which may cause an adjustment to their previously billed amount. As of the end of each quarter, a new contract asset is determined on a student by student basis based on the

most recently started term and a student's progress within that term as compared to the date at which the student is no longer entitled to a refund under each institution's refund policy. Contract assets associated with future periods remain as contract assets until the course begins and the student reaches the point in that course that they are no longer entitled to a refund.

The amount of deferred revenue balances which are being offset with contract assets balances as of September 30, 2024 and December 31, 2023 were as follows (dollars in thousands):

	As of	
	September 30, 2024	December 31, 2023
Gross deferred revenue	$ 82,207	$ 63,970
Gross contract assets	(32,860)	(26,755)
Deferred revenue, net	$ 49,347	$ 37,215

Deferred Revenue

Changes in our deferred revenue balances for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):

	For the Quarter Ended September 30, 2024			For the Quarter Ended September 30, 2023		
	CTU	AIUS	Total	CTU	AIUS	Total
Gross deferred revenue, July 1	$ 67,880	$ 22,905	$ 90,785	$ 72,702	$ 32,001	$ 104,703
Revenue earned from prior balances	(57,850)	(18,951)	(76,801)	(59,047)	(25,736)	(84,783)
Billings during period[1]	100,352	59,775	160,127	95,064	59,427	154,491
Revenue earned for new billings during the period	(56,987)	(34,654)	(91,641)	(60,326)	(33,150)	(93,476)
Other adjustments	(162)	(101)	(263)	(1,283)	(912)	(2,195)
Gross deferred revenue, September 30	$ 53,233	$ 28,974	$ 82,207	$ 47,110	$ 31,630	$ 78,740

	For the Year to Date Ended September 30, 2024			For the Year to Date Ended September 30, 2023		
	CTU	AIUS	Total	CTU	AIUS	Total
Gross deferred revenue, January 1	$ 42,531	$ 21,439	$ 63,970	$ 67,245	$ 39,955	$ 107,200
Revenue earned from prior balances	(38,122)	(20,431)	(58,553)	(59,458)	(33,166)	(92,624)
Billings during period[1]	350,694	168,574	519,268	343,194	186,877	530,071
Revenue earned for new billings during the period	(301,471)	(140,820)	(442,291)	(301,620)	(161,854)	(463,474)
Other adjustments	(399)	212	(187)	(2,251)	(182)	(2,433)
Gross deferred revenue, September 30	$ 53,233	$ 28,974	$ 82,207	$ 47,110	$ 31,630	$ 78,740

(1) Billings during period includes adjustments for prior billings.

Tuition Refunds

If a student withdraws from one of our academic institutions prior to the completion of the academic term, we refund the portion of tuition and fees already paid that, pursuant to our refund policy and applicable federal and state law and accrediting agency standards, we are not entitled to retain. Generally, the amount to be refunded to a student is calculated based upon the percent of the term attended and the amount of tuition and fees paid by the student as of their withdrawal date. In certain circumstances, we have recognized revenue for students who have withdrawn that we are not entitled to retain. We have estimated a reserve for these limited circumstances based on historical evidence in the amount of $2.0 million for each period as of September 30, 2024 and December 31, 2023. Students are typically entitled to a partial refund until approximately halfway through their term. Pursuant to each university's policy, once a student reaches the point in the term where no refund is given, the student would not have a refund due if withdrawing from the university subsequent to that date.

Student Receivables

Receivables [Abstract]
Student Receivables

9 Months Ended
Sep. 30, 2024

6. STUDENT RECEIVABLES

Student receivables represent funds owed to us in exchange for the educational services provided to a student. Student receivables are reflected net of an allowance for credit losses at the end of the reporting period. Student receivables, net, are reflected on our condensed consolidated balance sheets as components of both current and non-current assets.

Our students pay for their costs through a variety of funding sources, including federal loan and grant programs, institutional payment plans, employer tuition assistance, Veterans' Administration and other military funding and grants, private and institutional scholarships and cash payments, as well as private loans. Cash receipts from government related sources are typically received during the current academic term. We typically receive funds after the end of an academic term for students who receive employer tuition assistance. Students who have not applied for any type of financial aid or students whose financial aid may not fully cover the cost of their tuition and fees generally set up a payment plan with the institution and make payments on a monthly basis per the terms of the payment plan. For those balances that are not received during the academic term, the balance is typically due within the current academic year which is approximately 30 weeks in length. Generally, a student receivable balance is written off once a student is out of school and it reaches greater than 90 days past due.

Our standard student receivable allowance is based on an estimate of lifetime expected credit losses for student receivables. Our estimation methodology considers a number of quantitative and qualitative factors that, based on our collection experience, we believe have an impact on our repayment risk and ability to collect student receivables. Changes in the trends in any of these factors may impact our estimate of the allowance for credit losses. These factors include, but are not limited to: internal repayment history, changes in the current economic, legislative or regulatory environments, internal cash collection forecasts and the ability to complete the federal financial aid process with the student. These factors are monitored and assessed on a regular basis. Overall, our allowance estimation process for student receivables is validated by trend analysis and comparing estimated and actual performance.

We have an immaterial amount of student receivables that are due greater than 12 months from the date of our condensed consolidated balance sheets. As of September 30, 2024 and December 31, 2023, the amount of non-current student receivables under payment plans that are longer than 12 months in duration, net of allowance for credit losses, was $5.9 million and $3.9 million, respectively.

Allowance for Credit Losses

We define student receivables as a portfolio segment under ASC Topic 326 – *Financial Instruments – Credit Losses*. Changes in our current and non-current allowance for credit losses related to our student receivable portfolio in accordance with the guidance under ASU 2016-13 for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):

	For the Quarter Ended September 30,		For the Year to Date Ended September 30,	
	2024	2023	2024	2023
Balance, beginning of period	$ 37,271	$ 43,055	$ 37,782	$ 43,141
Provision for credit losses	8,733	7,592	21,364	26,519
Amounts written-off	(8,032)	(11,397)	(22,085)	(31,533)
Recoveries	361	458	1,272	1,581
Balance, end of period	$ 38,333	$ 39,708	$ 38,333	$ 39,708

Fair Value Measurements

The carrying amount reported in our condensed consolidated balance sheets for the current portion of student receivables approximates fair value because of the nature of these financial instruments as they generally have short maturity periods. It is not practicable to estimate the fair value of the non-current portion of student receivables, since observable market data is not readily available, and no reasonable estimation methodology exists.

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Leases

9 Months Ended
Sep. 30, 2024

Leases [Abstract]
Leases

7. LEASES

We lease most of our administrative and educational facilities under non-cancelable operating leases expiring at various dates through 2033. Lease terms generally range from five to ten years with one to four renewal options for extended terms. In most cases, we are required to make additional payments under facility operating leases for taxes, insurance and other operating expenses incurred during the operating lease period, which are typically variable in nature.

We determine if a contract contains a lease when the contract conveys the right to control the use of identified property, plant or equipment for a period of time in exchange for consideration. Upon identification and commencement of a lease, we establish a right of use *("ROU")* asset and a lease liability.

Quantitative information related to leases is presented in the following table (dollars in thousands):

	For the Quarter Ended September 30, 2024	For the Year to Date Ended September 30, 2024
Lease expenses [1]		
Fixed lease expenses - operating	$ 1,104	$ 3,670
Variable lease expenses - operating	207	544
Total lease expenses	$ 1,311	$ 4,214
Other information		
Gross operating cash flows for operating leases [2]	$ (2,031)	$ (6,513)

	For the Quarter Ended September 30, 2023	For the Year to Date Ended September 30, 2023
Lease expenses [1]		
Fixed lease expenses - operating	$ 1,572	$ 4,906
Variable lease expenses - operating	193	1,154
Sublease income [3]	-	(500)
Total lease expenses	$ 1,765	$ 5,560
Other information		
Gross operating cash flows for operating leases [2]	$ (2,139)	$ (7,722)
Operating cash flows from subleases [2]	$ -	$ 488

	As of September 30, 2024	As of September 30, 2023
Weighted average remaining lease term (in months) – operating leases	68	57
Weighted average discount rate – operating leases	5.2%	4.8%

(1) Lease expense and sublease income represent the amount recorded within our consolidated statements of income. Variable lease amounts represent expenses recognized as incurred which are not included in the lease liability. Fixed lease expenses and sublease income are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.

(2) Cash flows are presented on a consolidated basis and represent cash payments for fixed and variable lease costs.

(3) Historically, for certain of our leased locations we had vacated the facility and had fully or partially subleased the space. As of September 30, 2024, we no longer have any subleased locations.

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Contingencies

9 Months Ended
Sep. 30, 2024

Loss Contingency [Abstract]
Contingencies

8. CONTINGENCIES

An accrual for estimated legal fees of $1.9 million and $2.4 million at September 30, 2024 and December 31, 2023, respectively, is presented within other current liabilities on our condensed consolidated balance sheets.

We record a liability when we believe that it is both probable that a loss will be incurred and the amount of loss can be reasonably estimated. We evaluate, at least quarterly, developments in our legal matters that could affect the amount of liability that was previously accrued and make adjustments as further information develops, circumstances change or contingencies are resolved. Significant judgment is required to determine both probability and the estimated amount. We may be unable to estimate a possible loss or range of possible loss due to various reasons, including, among others: (1) if the damages sought are indeterminate; (2) if the proceedings are in early stages; (3) if there is uncertainty as to the outcome of pending appeals, motions or settlements; (4) if there are significant factual issues to be determined or resolved; and (5) if there are novel or unsettled legal theories presented. In such instances, there is considerable uncertainty regarding the ultimate resolution of such matters, including a possible eventual loss, if any.

United States of America, ex rel. Fiorisce LLC v. Perdoceo Education Corporation, Colorado Technical University, Inc. and American InterContinental University, Inc. On July 19, 2023, we became aware of an amended complaint filed in the U.S. District Court for the District of Colorado on May 19, 2023. The original complaint was filed under seal on February 25, 2021 by a former employee of Colorado Technical University through a limited liability company, on behalf of herself, any other interested parties affiliated with the LLC and the federal government. On July 18, 2023, the district court ordered the complaint unsealed and we were notified that the U.S. Department of Justice ("*DOJ*") had declined to intervene in the action on February 3, 2023. The company had

previously received a Civil Investigative Demand ("*CID*") on April 8, 2022 from the DOJ and had been cooperating with the DOJ in its review. After the federal government declined to intervene in this case, the relator elected to pursue the litigation on behalf of the federal government. If she is successful, she would receive a portion of the federal government's recovery. The amended complaint alleges violations of the False Claims Act related to the company's compliance with federal financial aid credit hour requirements in connection with its use of its learning management system. Relator claims that defendants' conduct caused the government to make payments of federal funds to defendants which the government would not have made if not for defendants' alleged violation of the law. Relator seeks treble damages plus civil penalties and attorneys' fees. On January 4, 2024, the Court granted a motion to dismiss with respect to Perdoceo Education Corporation and American InterContinental University, Inc. which removes them as defendants in the case. The Court's dismissal was "without prejudice", which allows the relator in the case the opportunity to amend and refile a further amended complaint with respect to those two parties. The Relator has filed a motion, which is pending before the Court, that seeks permission to file a further amended complaint with respect to only Perdoceo Education Corporation.

On September 7, 2024, the Company received a new CID from the DOJ pursuant to the False Claims Act. The CID requests information and documentation from CTU regarding its compensation practices for its admissions staff as well as information about how CTU has discussed its Fast Track credit program with prospective students. The information sought covers the time period from November 13, 2017 to the present. The Company is cooperating with the DOJ with a view towards resolving this inquiry as promptly as possible.

Because of the many questions of fact and law that may arise, the outcomes of these legal proceedings is uncertain at this point. Based on information available to us at present, we cannot reasonably estimate a range of potential loss, if any, for these actions. Accordingly, we have not recognized any liability associated with these actions.

We receive from time-to-time requests from state attorneys general, federal and state government agencies and accreditors relating to our institutions, to specific complaints they have received from students or former students or to student loan forgiveness claims which seek information about students, our programs, and other matters relating to our activities. These requests can be broad and time consuming to respond to, and there is a risk that they could expand and/or lead to a formal action or claims of non-compliance. We are subject to a variety of other claims, lawsuits, arbitrations and investigations that arise from time to time out of the conduct of our business, including, but not limited to, matters involving prospective students, students or former students, alleged violations of the Telephone Consumer Protection Act, both individually and on behalf of a putative class, and employment matters. Periodically matters arise that we consider outside the scope of ordinary routine litigation incidental to our business. While we currently believe that these matters, individually or in aggregate, will not have a material adverse impact on our financial position, cash flows or results of operations, these matters are subject to inherent uncertainties, and management's view of these matters may change in the future. Were an unfavorable outcome to occur in any one or more of these matters, there exists the possibility of a material adverse impact on our business, reputation, financial position and cash flows.

Agreement to acquire the University of St. Augustine for Health Sciences, LLC

Perdoceo Education Corporation signed a definitive agreement to acquire 100% ownership of the University of St. Augustine for Health Sciences, LLC ("*USAHS*"). The material terms of the transaction have been described in the Company's Form 8-K filed with the Securities and Exchange Commission on July 16, 2024. Completion of the acquisition is subject to customary closing conditions and satisfactory regulatory approvals from the Accrediting Commission for Senior Colleges and Universities of the Western Association of Schools and Colleges ("*WASC*"), as well as other key regulatory bodies, and completion of the preacquisition review process with the US Department of Education. The Company expects to complete the acquisition in December 2024.

Perdoceo expects to pay approximately $142.0 million to $144.0 million in cash at closing to acquire 100% ownership of USAHS. The actual cash paid will depend on adjustments for cash, debt and working capital based on the final closing balance sheet. The acquisition is not subject to a financing condition. Perdoceo plans to use cash on hand for the purchase.

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Income Taxes

9 Months Ended
Sep. 30, 2024

Income Tax Disclosure [Abstract]
Income Taxes

9. INCOME TAXES

The determination of the annual effective tax rate is based upon a number of significant estimates and judgments, including the estimated annual pretax income in each tax jurisdiction in which we

operate and the ongoing development of tax planning strategies during the year. In addition, our provision for income taxes can be impacted by changes in tax rates or laws, the finalization of tax audits and reviews, as well as other factors that cannot be predicted with certainty. As such, there can be significant volatility in interim tax provisions.

The following is a summary of our provision for income taxes and effective tax rate:

	For the Quarter Ended September 30,		For the Year to Date Ended September 30,	
(Dollars in Thousands)	2024	2023	2024	2023
Pretax income	$ 52,362	$ 48,088	$ 158,227	$ 169,744
Provision for income taxes	$ 14,107	$ 6,781	$ 42,101	$ 39,280
Effective rate	26.9%	14.1%	26.6%	23.1%

The effective tax rate for the quarter and year to date ended September 30, 2024 reflects federal tax credits claimed for the 2023 tax return, which decreased the effective tax rate for the quarter and year to date by 0.4% and 0.1%, respectively. Additionally, the tax effect of stock-based compensation and the release of previously recorded tax reserves reduced the effective tax rate for the quarter and year to date ended September 30, 2024 by 0.2% and 1.4%, respectively. The effective tax rate for the quarter and year to date ended September 30, 2023 was primarily impacted by a $4.5 million favorable discrete adjustment related to the recognition of the tax benefits associated with a previously disclosed prior year ordinary loss attributable to the stock of a worthless subsidiary, which decreased the effective tax rate for the quarter and year to date by 9.3% and 2.6%, respectively. The effective tax rate for the quarter and year to date ended September 30, 2023 reflects federal and state tax credits claimed for the 2022 tax return, which decreased the effective tax rate for the quarter and year to date by 0.6% and 0.2%, respectively. Additionally, the tax effect of stock-based compensation and the release of other previously recorded tax reserves reduced the effective tax rate for the quarter and year to date ended September 30, 2023 by 0.2% and 0.6%, respectively. As of September 30, 2024, a valuation allowance of $13.9 million was maintained with respect to our equity investment and state net operating losses.

We estimate that it is reasonably possible that the gross liability for unrecognized tax benefits for a variety of uncertain tax positions will decrease by up to $2.1 million in the next twelve months as a result of the expiration of the statute of limitations in several jurisdictions. The income tax rate for the quarter and year to date ended September 30, 2024 does not take into account the possible reduction of the liability for unrecognized tax benefits. The impact of a reduction to the liability will be treated as a discrete item in the period the reduction occurs. We recognize interest and penalties related to unrecognized tax benefits in tax expense. As of September 30, 2024, we had accrued $4.3 million as an estimate for reasonably possible interest and accrued penalties.

Our tax returns are routinely examined by federal, state and local tax authorities and these audits are at various stages of completion at any given time. The Company's federal income tax filings are open to examinations for the tax years ended December 31, 2021 and forward.

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Share-Based Compensation

Disclosure Of Compensation Related Costs Sharebased Payments [Abstract]

Share-Based Compensation

9 Months Ended
Sep. 30, 2024

10. SHARE-BASED COMPENSATION

Overview

The Perdoceo Education Corporation Amended and Restated 2016 Incentive Compensation Plan (the "*2016 Plan*") became effective (as the Career Education Corporation 2016 Incentive Compensation Plan) on May 24, 2016, and the amendment and restatement of the 2016 Plan became effective on June 3, 2021, upon its approval by the Company's stockholders. Under the 2016 Plan, Perdoceo may grant to eligible participants awards of stock options, stock appreciation rights, restricted stock, restricted stock units, deferred stock, performance units, annual incentive awards, and substitute awards, which generally may be settled in cash or shares of our common stock. The vesting of all types of awards is subject to possible acceleration in certain circumstances. If a plan participant terminates employment for any reason other than by death or disability during the vesting period, the right to unvested awards is generally forfeited.

Restricted Stock Units

For the years to date ended September 30, 2024 and 2023, the Company granted approximately 0.3 million and 0.4 million restricted stock units, respectively, which are not "performance-based" and which have a grant-date fair value of approximately $5.3 million and $5.9 million, respectively.

For the years to date ended September 30, 2024 and 2023, the Company granted approximately 0.2 million and 0.3 million restricted stock units, respectively, which are "performance-based" and which have a grant-date fair value of approximately $3.5 million and $4.1 million, respectively. The performance-based restricted stock units are subject to performance conditions which are determined at the time of grant and typically cover a three-year performance period. These performance conditions may result in all units being forfeited even if the requisite service period is met.

There were no restricted stock units granted during each of the quarters ended September 30, 2024 and 2023.

All restricted stock units granted in 2024 and 2023 are to be settled in shares of our common stock.

Stock Options

There were no stock options granted during each of the quarters or years to date ended September 30, 2024 and 2023.

Share-Based Compensation Expense

For the quarters ended September 30, 2024 and 2023, the total share-based compensation expense was approximately $2.8 million and $2.3 million, respectively. For the years to date ended September 30, 2024 and 2023, the total share-based compensation expense was approximately $7.4 million and $6.6 million, respectively.

As of September 30, 2024, we estimate that total compensation expense of approximately $19.0 million will be recognized over the next four years for all unvested share-based awards that have been granted to participants. This amount excludes any estimates of forfeitures.

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Stock Repurchase Program

Stockholders Equity Note [Abstract]

Stock Repurchase Program

9 Months Ended
Sep. 30, 2024

11. STOCK REPURCHASE PROGRAM

On February 20, 2024, the Board of Directors of the Company approved a new stock repurchase program for up to $50.0 million which commenced March 1, 2024 and expires September 30, 2025. The new stock repurchase program replaced the previous stock repurchase program. The other terms of the new stock repurchase program are consistent with the Company's previous stock repurchase program.

The timing of purchases and the number of shares repurchased under the program will be determined by the Company's management and will depend on a variety of factors including stock price, trading volume and other general market and economic conditions, its assessment of alternative uses of capital, regulatory requirements and other factors. Repurchases will be made in open market transactions, including block purchases, conducted in accordance with Rule 10b-18 under the Exchange Act as well as may be made pursuant to trading plans established under Rule 10b5-1 under the Exchange Act, which would permit shares to be repurchased when the Company might otherwise be precluded from doing so under insider trading laws. The stock repurchase program does not obligate the Company to purchase shares and the Company may, in its discretion, begin, suspend or terminate repurchases at any time, without any prior notice.

During the years to date ended September 30, 2024 and 2023, we repurchased approximately 0.4 million shares and 0.2 million shares of our common stock, respectively, for approximately $6.8 million at an average price of $17.60 per share during the year to date ended September 30, 2024 and for approximately $2.7 million at an average price of $12.35 per share during the year to date ended September 30, 2023. There were no shares repurchased during the quarters ended September 30, 2024 and 2023.

As of September 30, 2024, approximately $47.1 million was available under our authorized stock repurchase program to repurchase outstanding shares of our common stock. Shares of stock repurchased under the program are held as treasury shares. These repurchased shares have reduced the weighted average number of shares of common stock outstanding for basic and diluted earnings per share calculations.

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Weighted Average Common Shares

Earnings Per Share [Abstract]

Weighted Average Common Shares

9 Months Ended
Sep. 30, 2024

12. WEIGHTED AVERAGE COMMON SHARES

Basic net income per share is calculated by dividing net income by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing net income by the weighted average number of shares assuming dilution. Dilutive common shares outstanding is computed using the Treasury Stock Method and reflects the additional shares that would be outstanding if dilutive stock options were exercised and restricted stock units were settled for common shares during the period.

The weighted average number of common shares used to compute basic and diluted net income per share for the quarters and years to date ended September 30, 2024 and 2023 were as follows (shares in thousands):

	For the Quarter Ended September 30,		For the Year to Date Ended September 30,	
	2024	2023	2024	2023
Basic common shares outstanding	65,699	65,634	65,622	66,758
Common stock equivalents	1,613	1,469	1,488	1,314
Diluted common shares outstanding	67,312	67,103	67,110	68,072

Certain unexercised stock option awards are excluded from our computations of diluted earnings per share, as these shares were out-of-the-money and their effect would have been anti-dilutive. For each of the years to date ended September 30, 2024 and 2023, the anti-dilutive options that were excluded from our computations of diluted earnings per share were less than 0.1 million shares. For the quarter ended September 30, 2023 less than 0.1 million shares of anti-dilutive options were excluded from our computation of diluted earnings per share. There were no anti-dilutive options for the quarter ended September 30, 2024.

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Segment Reporting

Segment Reporting [Abstract]

Segment Reporting

9 Months Ended
Sep. 30, 2024

13. SEGMENT REPORTING

Our segments are determined in accordance with FASB ASC Topic 280—*Segment Reporting* and are based upon how the Company analyzes performance and makes decisions. Each segment is comprised of an accredited postsecondary education institution that offers a variety of academic programs. As of September 30, 2024, our two segments are:

- **Colorado Technical University (*CTU*)** is committed to providing quality and industry-relevant higher education to a diverse student population, including serving non-traditional adult learners seeking career advancement and the military community. CTU utilizes innovative technology and experienced faculty, enabling the pursuit of personal and professional goals for learners. CTU offers academic programs in the career-oriented disciplines of business and management, nursing, healthcare management, computer science, engineering, information systems and technology, project management, cybersecurity and criminal justice. Students pursue their degrees through fully-online programs, local campuses and blended formats, which

combine campus-based and online education. As of September 30, 2024, students enrolled at CTU represented approximately 74% of our total enrollments. Approximately 97% of CTU's students are enrolled in programs offered fully online. Students at CTU's ground-based campuses take both in-person and virtual classes.

- **The American InterContinental University System (*AIUS or AIU System*)** is committed to providing quality and accessible higher education opportunities for a diverse student population, including non-traditional adult learners and the military community. AIUS places emphasis on the educational, professional and personal growth of each student. AIUS offers academic programs in the career-oriented disciplines of business studies, information technologies, education, health sciences and criminal justice. Students pursue their degrees through fully-online programs, local campuses and blended formats, which combine campus-based and online education. As of September 30, 2024, students enrolled at AIUS represented approximately 26% of our total enrollments. Approximately 97% of AIUS' students are enrolled in programs offered fully online. Students at AIUS' ground-based campus take both in-person and virtual classes.

Summary financial information by reporting segment is as follows (dollars in thousands):

	For the Quarter Ended September 30,					
	Revenue				Operating Income (Loss)	
	2024	% of Total	2023	% of Total	2024	2023
CTU	$ 115,742	68.2%	$ 120,552	67.0%	$ 44,199	$ 34,491
AIUS	53,887	31.7%	59,226	32.9%	9,063	15,602
Corporate and Other	199	0.1%	145	0.1%	(8,468)	(7,020)
Total	$ 169,828	100.0%	$ 179,923	100.0%	$ 44,794	$ 43,073

	For the Year to Date Ended September 30,					
	Revenue				Operating Income (Loss)	
	2024	% of Total	2023	% of Total	2024	2023
CTU	$ 342,139	67.8%	$ 364,336	64.8%	$ 129,245	$ 118,632
AIUS	162,114	32.1%	197,128	35.1%	31,275	44,683
Corporate and Other	579	0.1%	621	0.1%	(23,442)	(28,812)
Total	$ 504,832	100.0%	$ 562,085	100.0%	$ 137,078	$ 134,503

	Total Assets as of [1]	
	September 30, 2024	December 31, 2023
CTU	$ 212,523	$ 202,728
AIUS	171,940	161,336
Corporate and Other	732,293	643,252
Total	$ 1,116,756	$ 1,007,316

(1) Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries.

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Financial Instruments (Tables)

9 Months Ended Sep. 30, 2024

Fair Value Disclosures [Abstract]

Summary of Investments

Investments consist of the following as of September 30, 2024 and December 31, 2023 (dollars in thousands):

	September 30, 2024			
		Gross Unrealized		
	Cost	Gain	(Loss)	Fair Value
Short-term investments (available for sale):				
Non-governmental debt securities	$ 224,665	$ 1,203	$ (85)	$ 225,783
Treasury and federal agencies	257,488	576	(75)	257,989
Total short-term investments (available for sale)	$ 482,153	$ 1,779	$ (160)	$ 483,772

	December 31, 2023			
		Gross Unrealized		
	Cost	Gain	(Loss)	Fair Value
Short-term investments (available for sale):				
Non-governmental debt securities	245,886	719	(892)	245,713
Treasury and federal agencies	239,859	393	(830)	239,422
Total short-term investments (available for sale)	$ 485,745	$ 1,112	$ (1,722)	$ 485,135

Schedule of Maintenance Fee Payment to our equity affiliate

We make periodic operating maintenance payments to our equity affiliate. The total fees recorded during the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):

	Maintenance Fee Payments
For the quarter ended September 30, 2024	$ 429
For the quarter ended September 30, 2023	$ 411
For the year to date ended September 30, 2024	$ 1,296
For the year to date ended September 30, 2023	$ 1,256

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Revenue Recognition (Tables)

9 Months Ended Sep. 30, 2024

Revenue From Contract With Customer [Abstract]

Summary of Disaggregation of Revenue by Major Source

The following tables disaggregate our revenue by major source for the quarters and years to date ended September 30, 2024 and 2023 (dollars in thousands):

	For the Quarter Ended September 30, 2024				For the Quarter Ended September 30, 2023			
	CTU	AIUS	Corporate and Other	Total	CTU	AIUS	Corporate and Other	Total
Tuition, net [1]	$ 109,730	$ 51,174	$ -	$ 160,904	$ 114,104	$ 56,212	$ -	$ 170,316
Technology and other fees	5,107	2,431	-	7,538	5,269	2,674	-	7,943
Total tuition and fees, net	114,837	53,605	-	168,442	119,373	58,886	-	178,259
Other revenue [2]	905	282	199	1,386	1,179	340	145	1,664
Total revenue	$ 115,742	$ 53,887	$ 199	$ 169,828	$ 120,552	$ 59,226	$ 145	$ 179,923

	For the Year to Date Ended September 30, 2024				For the Year to Date Ended September 30, 2023			
	CTU	AIUS	Corporate and Other	Total	CTU	AIUS	Corporate and Other	Total
Tuition, net [1]	$ 324,148	$ 153,969	$ -	$ 478,117	$ 344,966	$ 185,993	$ -	$ 530,959
Technology and other fees	15,445	7,282	-	22,727	16,112	9,027	-	25,139
Total tuition and fees, net	339,593	161,251	-	500,844	361,078	195,020	-	556,098
Other revenue [2]	2,546	863	579	3,988	3,258	2,108	621	5,987
Total revenue	$ 342,139	$ 162,114	$ 579	$ 504,832	$ 364,336	$ 197,128	$ 621	$ 562,085

(1) Tuition includes revenue earned for all degree-granting programs as well as revenue earned for non-degree and professional development programs.

(2) Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue.

Summary of Deferred Revenue Balances Offset with Contract Assets

The amount of deferred revenue balances which are being offset with contract assets balances as of September 30, 2024 and December 31, 2023 were as follows (dollars in thousands):

	As of	
	September 30, 2024	December 31, 2023
Gross deferred revenue	$ 82,207	$ 63,970
Gross contract assets	(32,860)	(26,755)
Deferred revenue, net	$ 49,347	$ 37,215

Changes in Deferred Revenue Balances

Changes in our deferred revenue balances for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):

	For the Quarter Ended September 30, 2024			For the Quarter Ended September 30, 2023		
	CTU	AIUS	Total	CTU	AIUS	Total
Gross deferred revenue, July 1	$ 67,880	$ 22,905	$ 90,785	$ 72,702	$ 32,001	$ 104,703
Revenue earned from prior balances	(57,850)	(18,951)	(76,801)	(59,047)	(25,736)	(84,783)
Billings during period[1]	100,352	59,775	160,127	95,064	59,427	154,491
Revenue earned for new billings during the period	(56,987)	(34,654)	(91,641)	(60,326)	(33,150)	(93,476)
Other adjustments	(162)	(101)	(263)	(1,283)	(912)	(2,195)
Gross deferred revenue, September 30	$ 53,233	$ 28,974	$ 82,207	$ 47,110	$ 31,630	$ 78,740

	For the Year to Date Ended September 30, 2024			For the Year to Date Ended September 30, 2023		
	CTU	AIUS	Total	CTU	AIUS	Total

Gross deferred revenue, January 1	$ 42,531	$ 21,439	$ 63,970	$ 67,245	$ 39,955	$ 107,200
Revenue earned from prior balances	(38,122)	(20,431)	(58,553)	(59,458)	(33,166)	(92,624)
Billings during period[1]	350,694	168,574	519,268	343,194	186,877	530,071
Revenue earned for new billings during the period	(301,471)	(140,820)	(442,291)	(301,620)	(161,854)	(463,474)
Other adjustments	(399)	212	(187)	(2,251)	(182)	(2,433)
Gross deferred revenue, September 30	$ 53,233	$ 28,974	$ 82,207	$ 47,110	$ 31,630	$ 78,740

(1) Billings during period includes adjustments for prior billings.

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Student Receivables (Tables)

9 Months Ended
Sep. 30, 2024

Receivables [Abstract]

Changes in Current and Non-Current Receivables Allowance

We define student receivables as a portfolio segment under ASC Topic 326 – *Financial Instruments – Credit Losses*. Changes in our current and non-current allowance for credit losses related to our student receivable portfolio in accordance with the guidance under ASU 2016-13 for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):

	For the Quarter Ended September 30,		For the Year to Date Ended September 30,	
	2024	2023	2024	2023
Balance, beginning of period	$ 37,271	$ 43,055	$ 37,782	$ 43,141
Provision for credit losses	8,733	7,592	21,364	26,519
Amounts written-off	(8,032)	(11,397)	(22,085)	(31,533)
Recoveries	361	458	1,272	1,581
Balance, end of period	$ 38,333	$ 39,708	$ 38,333	$ 39,708

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Leases (Tables)

9 Months Ended
Sep. 30, 2024

Leases [Abstract]

Schedule of Quantitative Information and Other Information Related to Leases

Quantitative information related to leases is presented in the following table (dollars in thousands):

	For the Quarter Ended September 30, 2024	For the Year to Date Ended September 30, 2024
Lease expenses [1]		
Fixed lease expenses - operating	$ 1,104	$ 3,670
Variable lease expenses - operating	207	544
Total lease expenses	$ 1,311	$ 4,214
Other information		
Gross operating cash flows for operating leases [2]	$ (2,031)	$ (6,513)

	For the Quarter Ended September 30, 2023	For the Year to Date Ended September 30, 2023
Lease expenses [1]		
Fixed lease expenses - operating	$ 1,572	$ 4,906
Variable lease expenses - operating	193	1,154
Sublease income [3]	-	(500)
Total lease expenses	$ 1,765	$ 5,560
Other information		
Gross operating cash flows for operating leases [2]	$ (2,139)	$ (7,722)
Operating cash flows from subleases [2]	$ -	$ 488

	As of September 30, 2024	As of September 30, 2023
Weighted average remaining lease term (in months) – operating leases	68	57
Weighted average discount rate – operating leases	5.2%	4.8%

(1) Lease expense and sublease income represent the amount recorded within our consolidated statements of income. Variable lease amounts represent expenses recognized as incurred which are not included in the lease liability. Fixed lease expenses and sublease income are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.

(2) Cash flows are presented on a consolidated basis and represent cash payments for fixed and variable lease costs.

(3) Historically, for certain of our leased locations we had vacated the facility and had fully or partially subleased the space. As of September 30, 2024, we no longer have any subleased locations.

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Income Taxes (Tables)

9 Months Ended
Sep. 30, 2024

Income Tax Disclosure [Abstract]

Summary of Provision for Income Taxes and Effective Tax Rate

The following is a summary of our provision for income taxes and effective tax rate:

(Dollars in Thousands)	For the Quarter Ended September 30, 2024	For the Quarter Ended September 30, 2023	For the Year to Date Ended September 30, 2024	For the Year to Date Ended September 30, 2023
Pretax income	$ 52,362	$ 48,088	$ 158,227	$ 169,744
Provision for income taxes	$ 14,107	$ 6,781	$ 42,101	$ 39,280
Effective rate	26.9%	14.1%	26.6%	23.1%

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Weighted Average Common Shares (Tables)

9 Months Ended
Sep. 30, 2024

Earnings Per Share [Abstract]

Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per Share

The weighted average number of common shares used to compute basic and diluted net income per share for the quarters and years to date ended September 30, 2024 and 2023 were as follows (shares in thousands):

	For the Quarter Ended September 30, 2024	For the Quarter Ended September 30, 2023	For the Year to Date Ended September 30, 2024	For the Year to Date Ended September 30, 2023
Basic common shares outstanding	65,699	65,634	65,622	66,758
Common stock equivalents	1,613	1,469	1,488	1,314
Diluted common shares outstanding	67,312	67,103	67,110	68,072

XML 38 R30.htm IDEA: XBRL DOCUMENT

Segment Reporting (Tables)

9 Months Ended
Sep. 30, 2024

Segment Reporting [Abstract]

Summary Financial Information by Reporting Segment

Summary financial information by reporting segment is as follows (dollars in thousands):

	For the Quarter Ended September 30,					
	Revenue				Operating Income (Loss)	
	2024	% of Total	2023	% of Total	2024	2023
CTU	$ 115,742	68.2%	$ 120,552	67.0%	$ 44,199	$ 34,491
AIUS	53,887	31.7%	59,226	32.9%	9,063	15,602
Corporate and Other	199	0.1%	145	0.1%	(8,468)	(7,020)
Total	$ 169,828	100.0%	$ 179,923	100.0%	$ 44,794	$ 43,073

	For the Year to Date Ended September 30,					
	Revenue				Operating Income (Loss)	
	2024	% of Total	2023	% of Total	2024	2023
CTU	$ 342,139	67.8%	$ 364,336	64.8%	$ 129,245	$ 118,632
AIUS	162,114	32.1%	197,128	35.1%	31,275	44,683
Corporate and Other	579	0.1%	621	0.1%	(23,442)	(28,812)
Total	$ 504,832	100.0%	$ 562,085	100.0%	$ 137,078	$ 134,503

	Total Assets as of [1]	
	September 30, 2024	December 31, 2023
CTU	$ 212,523	$ 202,728
AIUS	171,940	161,336
Corporate and Other	732,293	643,252
Total	$ 1,116,756	$ 1,007,316

(1) Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries.

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Basis of Presentation - Additional Information (Detail)	9 Months Ended Sep. 30, 2024 Segment
Organization Consolidation And Presentation Of Financial Statements [Abstract]	
Number of reporting segments	2

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Financial Instruments - Summary of Investments (Detail) - USD ($) $ in Thousands	Sep. 30, 2024	Dec. 31, 2023
Short-term, Non-governmental Debt Securities [Member]		
Schedule of Available-for-sale Securities [Line Items]		
Total short-term investments (available for sale), Cost	$ 224,665	$ 245,886
Total short-term investments (available for sale), Gross Unrealized Gain	1,203	719
Total short-term investments (available for sale), Gross Unrealized (Loss)	(85)	(892)
Total short-term investments (available for sale), Fair value	225,783	245,713
Short-term, Treasury and Federal Agencies [Member]		
Schedule of Available-for-sale Securities [Line Items]		
Total short-term investments (available for sale), Cost	257,488	239,859
Total short-term investments (available for sale), Gross Unrealized Gain	576	393
Total short-term investments (available for sale), Gross Unrealized (Loss)	(75)	(830)
Total short-term investments (available for sale), Fair value	257,989	239,422
Short-term Investments [Member]		
Schedule of Available-for-sale Securities [Line Items]		
Total short-term investments (available for sale), Cost	482,153	485,745
Total short-term investments (available for sale), Gross Unrealized Gain	1,779	1,112
Total short-term investments (available for sale), Gross Unrealized (Loss)	(160)	(1,722)
Total short-term investments (available for sale), Fair value	$ 483,772	$ 485,135

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Financial Instruments - Additional Information (Detail) - USD ($)	Jul. 29, 2024	3 Months Ended Sep. 30, 2024	3 Months Ended Sep. 30, 2023	9 Months Ended Sep. 30, 2024	9 Months Ended Sep. 30, 2023	Dec. 31, 2023
Financial Instruments [Line Items]						
Period cash equivalents and short-term investments have been in continuous unrealized gain (loss) position, years, maximum				1 year		
Realized gains (losses)		$ 0	$ 0	$ 0	$ 0	
Non controlling interest		1,200,000		1,200,000		
Gain (loss) from investment in affiliate					$ (100,000)	
Maximum [Member]						
Financial Instruments [Line Items]						
Gain (loss) from investment in affiliate		$ (100,000)	$ (100,000)	$ (10,000)		
Credit Agreement | Revolving Credit Facility | Wintrust Bank [Member]						
Financial Instruments [Line Items]						
Credit facility borrowings	$ 0					
Maturity date	Jan. 31, 2027					
Equity Affiliate [Member]						
Financial Instruments [Line Items]						
Percentage of investment in equity affiliate		30.70%		30.70%		
Money Market Funds [Member] | Fair Value, Inputs, Level 1 [Member]						
Financial Instruments [Line Items]						
Total short-term investments (available for sale), Fair value		$ 30,500,000		$ 30,500,000		$ 30,300,000
Short-term, Non-governmental Debt Securities [Member]						
Financial Instruments [Line Items]						
Total short-term investments (available for sale), Fair value		225,783,000		225,783,000		245,713,000
Short-term, Non-governmental Debt Securities [Member] | Level 2 [Member]						
Financial Instruments [Line Items]						
Total short-term investments (available for sale), Fair value		20,900,000		20,900,000		
Federal Agencies Debt Securities within Cash and Cash Equivalents [Member] | Level 2 [Member]						
Financial Instruments [Line Items]						
Total short-term investments (available for sale), Fair value		$ 53,200,000		$ 53,200,000		$ 44,900,000

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Financial Instruments - Schedule of Maintenance Fee Payment to Our Equity Affiliate (Detail) - USD ($) $ in Thousands	3 Months Ended Sep. 30, 2024	3 Months Ended Sep. 30, 2023	9 Months Ended Sep. 30, 2024	9 Months Ended Sep. 30, 2023
Related Party Transactions [Abstract]				
Maintenance Fee Payments	$ 429	$ 411	$ 1,296	$ 1,256

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Revenue Recognition - Summary of Disaggregation of Revenue by Major Source (Detail) - USD ($) $ in Thousands	3 Months Ended Sep. 30, 2024	3 Months Ended Sep. 30, 2023	9 Months Ended Sep. 30, 2024	9 Months Ended Sep. 30, 2023
Disaggregation Of Revenue [Line Items]				
Total revenue	$ 169,828	$ 179,923	$ 504,832	$ 562,085
Tuition, Net [Member]				
Disaggregation Of Revenue [Line Items]				
Total revenue	[1] 160,904	170,316	478,117	530,959
Technology and Other Fees [Member]				
Disaggregation Of Revenue [Line Items]				
Total revenue	7,538	7,943	22,727	25,139
Tuition and Fees, Net [Member]				
Disaggregation Of Revenue [Line Items]				
Total revenue	168,442	178,259	500,844	556,098

Other [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue	[2]	1,386	1,664	3,988	5,987
University Group [Member] | CTU [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		115,742	120,552	342,139	364,336
University Group [Member] | AIUS [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		53,887	59,226	162,114	197,128
University Group [Member] | Tuition, Net [Member] | CTU [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue	[1]	109,730	114,104	324,148	344,966
University Group [Member] | Tuition, Net [Member] | AIUS [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue	[1]	51,174	56,212	153,969	185,993
University Group [Member] | Technology and Other Fees [Member] | CTU [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		5,107	5,269	15,445	16,112
University Group [Member] | Technology and Other Fees [Member] | AIUS [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		2,431	2,674	7,282	9,027
University Group [Member] | Tuition and Fees, Net [Member] | CTU [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		114,837	119,373	339,593	361,078
University Group [Member] | Tuition and Fees, Net [Member] | AIUS [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		53,605	58,886	161,251	195,020
University Group [Member] | Other [Member] | CTU [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue	[2]	905	1,179	2,546	3,258
University Group [Member] | Other [Member] | AIUS [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue	[2]	282	340	863	2,108
Corporate and Other [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue		199	145	579	621
Corporate and Other [Member] | Other [Member]					
Disaggregation Of Revenue [Line Items]					
Total revenue	[2]	$ 199	$ 145	$ 579	$ 621

[1] Tuition includes revenue earned for all degree-granting programs as well as revenue earned for non-degree and professional development programs.

[2] Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue.

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Revenue Recognition - Additional Information (Detail) - USD ($) $ in Millions	**Sep. 30, 2024**	**Dec. 31, 2023**
Revenue Recognition [Line Items]		
Revenue recognized estimated reserve based on historical evidence	$ 2.0	$ 2.0

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Revenue Recognition - Summary of Deferred Revenue Balances Offset with Contract Assets (Detail) - USD ($) $ in Thousands	**Sep. 30, 2024**	**Jun. 30, 2024**	**Dec. 31, 2023**	**Sep. 30, 2023**	**Jun. 30, 2023**	**Dec. 31, 2022**
Revenue Recognition [Abstract]						
Gross deferred revenue	$ 82,207	$ 90,785	$ 63,970	$ 78,740	$ 104,703	$ 107,200
Gross contract assets	(32,860)		(26,755)			
Deferred revenue, net	$ 49,347		$ 37,215			

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Revenue Recognition - Changes in Deferred Revenue Balances (Detail) - USD ($) $ in Thousands		**3 Months Ended**		**9 Months Ended**	
		Sep. 30, 2024	**Sep. 30, 2023**	**Sep. 30, 2024**	**Sep. 30, 2023**
Deferred Revenue Arrangement [Line Items]					
Gross deferred revenue, beginning balance		$ 90,785	$ 104,703	$ 63,970	$ 107,200
Revenue earned from prior balances		(76,801)	(84,783)	(58,553)	(92,624)
Billings during period	[1]	160,127	154,491	519,268	530,071
Revenue earned for new billings during the period		(91,641)	(93,476)	(442,291)	(463,474)
Other adjustments		(263)	(2,195)	(187)	(2,433)
Gross deferred revenue, ending balance		82,207	78,740	82,207	78,740
University Group [Member] | CTU [Member]					
Deferred Revenue Arrangement [Line Items]					
Gross deferred revenue, beginning balance		67,880	72,702	42,531	67,245
Revenue earned from prior balances		(57,850)	(59,047)	(38,122)	(59,458)
Billings during period	[1]	100,352	95,064	350,694	343,194
Revenue earned for new billings during the period		(56,987)	(60,326)	(301,471)	(301,620)
Other adjustments		(162)	(1,283)	(399)	(2,251)
Gross deferred revenue, ending balance		53,233	47,110	53,233	47,110
University Group [Member] | AIUS [Member]					
Deferred Revenue Arrangement [Line Items]					
Gross deferred revenue, beginning balance		22,905	32,001	21,439	39,955
Revenue earned from prior balances		(18,951)	(25,736)	(20,431)	(33,166)
Billings during period	[1]	59,775	59,427	168,574	186,877
Revenue earned for new billings during the period		(34,654)	(33,150)	(140,820)	(161,854)
Other adjustments		(101)	(912)	212	(182)
Gross deferred revenue, ending balance		$ 28,974	$ 31,630	$ 28,974	$ 31,630

[1] Billings during period includes adjustments for prior billings.

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Student Receivables - Additional Information (Detail) - USD ($) $ in Thousands	**9 Months Ended**	
	Sep. 30, 2024	**Dec. 31, 2023**
Financing Receivable, Recorded Investment, Past Due [Line Items]		
Approximate length of current academic year	210 days	
Student receivables, net of allowance for doubtful accounts	$ 5,904	$ 3,859

Minimum [Member]

Financing Receivable, Recorded Investment, Past Due [Line Items]

Student receivables write-off period, days past due	90 days

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Student Receivables - Changes in Current and Non-Current Allowance For Credit Losses (Detail) - USD ($) $ in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Receivables [Abstract]				
Balance, Beginning of Period	$ 37,271	$ 43,055	$ 37,782	$ 43,141
Provision for credit losses	8,733	7,592	21,364	26,519
Amounts written-off	(8,032)	(11,397)	(22,085)	(31,533)
Recoveries	361	458	1,272	1,581
Balance, End of Period	$ 38,333	$ 39,708	$ 38,333	$ 39,708

XML 49 R41.htm IDEA: XBRL DOCUMENT

Leases - Additional Information (Detail) - USD ($) $ in Thousands		9 Months Ended	
		Sep. 30, 2024	Sep. 30, 2023
Lessee Lease Description [Line Items]			
Operating leases expiration date		2033	
Sublease income	[1],[2]		$ 500
Minimum [Member]			
Lessee Lease Description [Line Items]			
Lease term range, years		5 years	
Number of renewal options for extended terms		1 year	
Maximum [Member]			
Lessee Lease Description [Line Items]			
Lease term range, years		10 years	
Number of renewal options for extended terms		4 years	

[1] Historically, for certain of our leased locations we had vacated the facility and had fully or partially subleased the space. As of September 30, 2024, we no longer have any subleased locations.

[2] Lease expense and sublease income represent the amount recorded within our consolidated statements of income. Variable lease amounts represent expenses recognized as incurred which are not included in the lease liability. Fixed lease expenses and sublease income are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.

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Leases - Schedule of Quantitative Information Related to Leases (Detail) - USD ($) $ in Thousands		3 Months Ended		9 Months Ended	
		Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Lease expenses					
Fixed lease expenses - operating	[1]	$ 1,104	$ 1,572	$ 3,670	$ 4,906
Variable lease expenses - operating	[1]	207	193	544	1,154
Sublease income	[1],[2]				(500)
Total lease expenses	[1]	1,311	1,765	4,214	5,560
Other information					
Gross operating cash flows for operating leases	[3]	$ (2,031)	$ (2,139)	$ (6,513)	(7,722)
Operating cash flows from subleases	[3]				$ 488
Weighted average remaining lease term (in months) – operating leases		68 months	57 months	68 months	57 months
Weighted average discount rate – operating leases		5.20%	4.80%	5.20%	4.80%

[1] Lease expense and sublease income represent the amount recorded within our consolidated statements of income. Variable lease amounts represent expenses recognized as incurred which are not included in the lease liability. Fixed lease expenses and sublease income are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.

[2] Historically, for certain of our leased locations we had vacated the facility and had fully or partially subleased the space. As of September 30, 2024, we no longer have any subleased locations.

[3] Cash flows are presented on a consolidated basis and represent cash payments for fixed and variable lease costs.

XML 51 R43.htm IDEA: XBRL DOCUMENT

Contingencies - Additional Information (Detail) - USD ($) $ in Millions	9 Months Ended	
	Sep. 30, 2024	Dec. 31, 2023
University of St. Augustine for Health Sciences, LLC [Member]		
Loss Contingencies [Line Items]		
Percentage of investment in equity affiliate	100.00%	
Minimum [Member] | University of St. Augustine for Health Sciences, LLC [Member]		
Loss Contingencies [Line Items]		
Expected payment for acquisition	$ 142.0	
Maximum [Member] | University of St. Augustine for Health Sciences, LLC [Member]		
Loss Contingencies [Line Items]		
Expected payment for acquisition	144.0	
Other Accrued Expenses [Member]		
Loss Contingencies [Line Items]		
Accrual for legal fees	$ 1.9	$ 2.4

XML 52 R44.htm IDEA: XBRL DOCUMENT

Income Taxes - Summary of Provision for Income Taxes and Effective Tax Rate (Detail) - USD ($) $ in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Income Tax Disclosure [Abstract]				
Pretax income	$ 52,362	$ 48,088	$ 158,227	$ 169,744
Provision for income taxes	$ 14,107	$ 6,781	$ 42,101	$ 39,280
Effective rate	26.90%	14.10%	26.60%	23.10%

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Income Taxes - Additional Information (Detail) - USD ($) $ in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Income Tax [Line Items]				
Deferred tax assets, valuation allowance	$ 13,900		$ 13,900	
Decrease in unrecognized tax positions	$ 2,100		$ 2,100	
Decrease in effective tax rate due to federal and state tax credits	(0.40%)	(0.60%)	(0.10%)	(0.20%)
Effective tax rate impact associated with stock-based compensation and previously recorded tax reserves	0.20%	0.20%	1.40%	0.60%
Favorable discrete adjustment		$ 4,500		$ 4,500
Effective tax rate benefit associated with worthless stock		9.30%		2.60%
Gain on sale				$ 22,086
Interest and penalties	$ 4,300		$ 4,300	

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Share-Based Compensation - Additional Information (Detail) - USD ($) $ in Millions	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]				
Granted (in shares)	0	0	0	0
Total stock-based compensation expense	$ 2.8	$ 2.3	$ 7.4	$ 6.6
Estimated total compensation expense	$ 19.0		$ 19.0	
Expiration period in years			4 years	
Restricted Stock Units [Member]				
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]				
Granted (in shares)	0	0	300,000	400,000
Granted, Units fair value			$ 5.3	$ 5.9
Performance-based Restricted Stock Units [Member]				
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]				
Granted (in shares)			200,000	300,000
Granted, Units fair value			$ 3.5	$ 4.1
Service period in years			3 years	

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Stock Repurchase Program - Additional Information (Detail) - USD ($)	3 Months Ended		9 Months Ended	
	Feb. 20, 2024	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Equity, Class of Treasury Stock [Line Items]					
Stock repurchase authorized amount	$ 50,000,000				
Expiration Date	Sep. 30, 2025				
Shares repurchased under stock repurchase program				400,000	200,000
Shares repurchased during period				$ 6,800,000	$ 2,700,000
Average price of repurchased stock				$ 17.6	$ 12.35
Available authorized repurchase amount		$ 47,100,000		$ 47,100,000	
Maximum [Member]					
Equity, Class of Treasury Stock [Line Items]					
Shares repurchased under stock repurchase program		0	0		

XML 56 R48.htm IDEA: XBRL DOCUMENT

Weighted Average Common Shares - Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per Share (Detail) - shares shares in Thousands	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Earnings Per Share [Abstract]				
Basic common shares outstanding	65,699	65,634	65,622	66,758
Common stock equivalents	1,613	1,469	1,488	1,314
Diluted common shares outstanding	67,312	67,103	67,110	68,072

XML 57 R49.htm IDEA: XBRL DOCUMENT

Weighted Average Common Shares - Additional Information (Detail) - Employee Stock Option - shares	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items]				
Anti-dilutive awards excluded from computations of diluted earnings per share	0			
Maximum [Member]				
Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items]				
Anti-dilutive awards excluded from computations of diluted earnings per share	100,000	100,000	100,000	

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Segment Reporting - Additional Information (Detail)	9 Months Ended
	Sep. 30, 2024
	Segment
Segment Reporting Information [Line Items]	
Number of reporting segments	2
CTU [Member]	
Segment Reporting Information [Line Items]	
Students enrolled expressed as percentage of enrollment	74.00%
CTU [Member] | Fully Online [Member]	
Segment Reporting Information [Line Items]	
Percentage of enrollment	97.00%
AIUS [Member]	
Segment Reporting Information [Line Items]	
Students enrolled expressed as percentage of enrollment	26.00%
AIUS [Member] | Fully Online [Member]	
Segment Reporting Information [Line Items]	
Percentage of enrollment	97.00%

XML 59 R51.htm IDEA: XBRL DOCUMENT

Segment Reporting - Summary Financial Information by Reporting Segment (Detail) - USD ($) $ in Thousands	3 Months Ended		9 Months Ended		
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023	Dec. 31, 2023
Segment Reporting Information [Line Items]					
Revenue	$ 169,828	$ 179,923	$ 504,832	$ 562,085	
Percentage of total revenue	100.00%	100.00%	100.00%	100.00%	
Operating Income (Loss)	$ 44,794	$ 43,073	$ 137,078	$ 134,503	
Total Assets [1]	1,116,756		1,116,756		$ 1,007,316
Corporate and Other [Member]					
Segment Reporting Information [Line Items]					
Revenue	$ 199	$ 145	$ 579	$ 621	
Percentage of total revenue	0.10%	0.10%	0.10%	0.10%	
Operating Income (Loss)	$ (8,468)	$ (7,020)	$ (23,442)	$ (28,812)	
Total Assets [1]	732,293		732,293		643,252
CTU [Member] | University Group [Member]					
Segment Reporting Information [Line Items]					
Revenue	$ 115,742	$ 120,552	$ 342,139	$ 364,336	

Percentage of total revenue		68.20%	67.00%	67.80%	64.80%	
Operating Income (Loss)		$ 44,199	$ 34,491	$ 129,245	$ 118,632	
Total Assets	[1]	212,523		212,523		202,728
AIUS [Member] | University Group [Member]						
Segment Reporting Information [Line Items]						
Revenue		$ 53,887	$ 59,226	$ 162,114	$ 197,128	
Percentage of total revenue		31.70%	32.90%	32.10%	35.10%	
Operating Income (Loss)		$ 9,063	$ 15,602	$ 31,275	$ 44,683	
Total Assets	[1]	$ 171,940		$ 171,940		$ 161,336

[1] Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries.

EXCEL 60 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 ($B ;%D'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+ (/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*!#BV&5(C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " !(@&Q9/@4..->X K @ $0 &1O8U!R;W!S+V-O&ULS9+/ M3L,P#(=?!>7>NLF 0]3E N*T24A, G&+$F^+:/XH,6KW]K1EZX3@ 3C&_N7S M9\FM2=+$C,\Y)LSDL-P,O@M%FK1F1Z(D 8HYHM>E'A-A;.YC]IK&9SY TN9# M'Q!$T]R#1])6DX8)6*6%R%1KC309-<5\QENSX--G[F:8-8 =>@Q4@-<U"G*M_8N<.L'-R*&Y)]7U?]ZLY-^[X6V[>9G7K5PH MI(/!\5=QDDX)U^PR^77U\+A[8DHTXK;BO.)B)[ALA&SNWB? 7'WY781^MV[M_ M;'P15"W\N@OU!5!+ P04 " !(@&Q9F5R<(Q & "<)P $P 'AL+W1H M96UE+W1H96UE,2M$EMSVC@4?N^OT'AG]FT+QC:!MK03621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^? H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(JZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!?F<-0HACA*FNVB<5@$_9Y>PTG!ZI(++9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5F]?JH,@H%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON?0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+', <$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\YZ<5X&N(YV02Y?9A7;>?8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90- !1M;*PD+$:W8+C7\2P4X&\@+: '@Z]1 O)256 Q6\8*Y"B M?$R,1>APYY=<7^/1DN/;IF6U;]\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56 .*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D0AU= [=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!? 8J*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_V]0-:/8--!R1!5XQF;8VH^1."CS<_N\- L,+$CN'MB[\!4$L#!!0 (M $B ;%GA;%8MX 4 .D> 8 >&PO=V]R:W-H965T&UL MM9EK;[%&'P\&*@ZL=Y(\IR$%3,';/Y$]A[L^XE&59 MU.KV>_T+(^NL'0A$'Z%92F5L3U[GC"D;XV'5A>:9 QLLEC<2G<$.TLD,4=S$%\2+D04"N MDQA^CLV+&URGUNSA<4WY*AM$<>]2\$U"H5;I?/H>%/2:P/2QX9&Y:7'!>MI3 MV"%:^2&*6YA]+GHS+RZRM2IY2'2L84$+%6 D_D%&IZB'7*V7J:6{)MM1OS>@ M?;LW&':V)L;*$U'_@40W;DE4VB>'F MIMQWT)]LGV=--7R/;B)\X!B#2<>U92S,D4,]S+[Y+,6D'R0(7E IG9(XG%- M\2I'Q' C4ZY1/B9<05,&+T67-3+B6EJ9;2T>UA2QN0)RGX1/QHG\^H"(U68VZ_:,>*

PHTS.- M7*F@Y;*-N[,LI<)2#6R03,#>IC.+9S1[!]1O)D;D4[@>5KD>=I3K>>3/9.I! M]_67OIMO6"+MBTO: ;9]:3-Z:1EY3^&"6.6"V%$N:..QYH!Z?[2](MCO[$)G; M%9>D@YY%)N? DO0R69"ZY9\0^A2=BE2=B1WFB$MM)[Z!+/\I=9$3&Y1:P&4%/88[LRAS91YFC$G0F MP=L&Y!]_4YNB#BCV+3HP;@#B<4U)*WMDX[XFZZYC)7@]&"YPT1T8L4YAB^S* M%MFXE;F3V8;M6D;8=!I 9'!!VW;?,B9;//1[^3JO#A/3561VQAH3-YT6\W/% M\FEYCCO.3B\[U>OY(? 'GBY"8Q*()81:YP.8!55^KIK?:+G)CB:?I-8RS"[7 M@GM"I2_ [TLI]?XF_4!YNCWZ'U!+ P04 " !(@&Q9;*H59YX) ",*@ M& 'AL+W=0#LRG2OM M.%PD*CD]KN43JK4U]*9_M(/9M@;W\TK/^XVJX6D.[=3IN:PRF$61(?C5R"+/ M$@47'Y,BJ5*!;G3'#3I"WVXNT-LW/Z,W** 0[4*NFJ3*FN.9 @RZIUFZ?M]Y M]S[]>-^-6+Y##$\1Q91;FE_XFU^(%)J3MCG;;3X#$[?NTZW[M.V/N=S_=GW] MZ@E^7[9IFDXF0"ZZX1]:.8G/[];R3$'VS>':BS M'5_9UE?FZ_WT/&D6"&8-I?]'^'.5/R:%J%0S1:L*7J? J/(6YMXU!UW'8=JPS MR>,I97/,X^/9X] [TXR0.<:]V0YNOL7-O;BOM]!:Y#9\70?!X,51Q$;@3!N" M";5#"[;0 B^T6ZF2HD4U-4:U'>IZ/_ ; P 5C.Z=T!-\T(R3&E-@="+<.A%X' M;A:R5D=*U"6LZT< 6VKH-IBA\7X^9U$TAFDS"P@+[#"C+/L".#1.+=6 MS8M2B\SPH32(^<@WTRS$G 2AW;?YUK>Y?PK4"C*P A=2 0[=%0+\>:AE8X4Z M-S%$03Q>B!8KCHDC5N(MT-@+]*P D="R L@-E-8BRQ4J *>P(HT-#$@8^8P8B?PK[J204Y5]V':!(1<&U C4 T[<* QZ%K+'O& M(J%7LGWY^N7H!;*->(GOM;KM4+WM^MS3' 'SWU4-&[U:/>\IHEOJ;FLS6=(MWL/F*5V5JZ)5[ID !&F>M+LJ>/8FY-,0T[;EFV ^C>8!S*Y^ E)KVJ-5 M([K(=6=ZDQF!P$,#J<4LQK&#Z4G/H,1/H?^4,GO*B\(*S61'"@D^'"NL_7:[M.Z&>,:F?,2\KE50/.=#0>OGW\56"DLK_ZF.*AM.815U,08"$A!X\IJB-D^>& M)K.9A90X' (_VG$S]G/PZ549-UIV' V&XQFI:19@ZY ,=;&'W/Q*749-_CVB M43 .,YL9(Z%K8'N:IGZ:?HTNHQ8VCK$1 C9F#UQ >\ZF?LZ^$/<"R#*#S4,J M2X%4\F.X+JQX+?3-,!F+#*O9W*4R:$_AU$_AGU4# (W5Y3%:LX=29KV MM$W].\W;K[=GG]>$;0'W<4_SW\D?5I?,_2:!7!B9:\]BB'$$$>UPK.=F&KVH MA/3Y\NSCY>?+V\M/CCJ2E^)?74@Z4&^[3O>42_V4^UDDP+5%GMSE1:Z>C[0\ M 7JH'JR>FVP*0G#,N1:K(,*NN.LIE^[9M::I7.ERS#}YUMG&"M"D5,)"'HT1 M6LQP%#HBB/7$R[W@@!BO1+]YLH:/LQ+WJ\-GT/UMNMQSZ[,SZY7R7,MBV)= M(NN$ZYVHQ'UNSUS,9$[& C*> ()L9A>3EF*'>8=D>ALT>07WG#<1W"[E,ZN]" M1SM*9>- ;-)G9,:\S8JX9"8;%'KW;84WC&67 ,QD3()9,Z9%C,61Z[1[(F5 MO6 S;(5EX47"C$]HQ8RP #LJ1JRG3^:GSRWAU^)15"MKIF F.? *8&9G"8L8B M2AR;=-:3*-M#HCN;]$WZ=50\F(7R]$;! &OE4.PJ&K>&9F?&8<[]7WLR [* MCH?J;=?QGAW9 =F16?::H$N,63+-8^9P5Z[H^9'Y^;$3C?M"R;+GI$-1N,9H MFNDTC>T8>4^0W+\S[<*^DM71"T.?F[M"CDDP+NA:S (^=Q7T>4]OW$]OY[(L M\^YS0\L7Y[+2LR^J%/"BMU^D$FC^LQ6XMV-[X"+;"CA 1[O.]V3)_9]4;VZ_ MGO_KEZ^?+SY=W_R$/OWV[? +VO]8ESP_Z9?50O>UZW5,N]U/N5;UACT;)]/L4 MO<'O, '16:/'I%B)#XA,,<;Z'VH6"4! R4HM9)W _);(/.K8%RIM&RT#8Q,N5 M:A1$CB- E^+&\)DK^_XYVQVOP3=44Q0&TXB$4Q9TQ2JX##B?!BS>& Y&^N E+&X*E=@H!MB,7%]& M]UJ&^[7,69;ENEH':5-_MSG**Y0FRQS2J!6HI::/^9!A2;$LQ;7=6RYTV+A@E"(}^;5D>A:__&>YW# M_=7Y:Z$2N 4;N*2N()#LE&06OX.(83;F4(L=G^,0NU#VHH3[1FE#EBG'/C&Y+5D'%*78JB M5SWF'8@D[CJD$?0"*-@C@-KB MV4!#H[,O%\C&M- 83)EWGN^=R;$4RFZ&O2!9H1;1[I(Y<)@7]/_3OY W6ST!4L M$80::EFF:K- A1*(S\WAM'1X..TN:?).6&42F%/I]%"L,ITFE*AUYDBJYT&! M63/JNOK3G3.$:49W0CT)44&;1N5JI9-EUV7\>V)]0>-(> M,)SUK^C.:?Z:U _@$2K$/;P.OXL@%NONZ&-WH>2R/0QX)Y629?MS(1)8 -H MGM]+$*?K"_V"[0'4T_\!4$L#!!0 ($B ;%FM!YJ\EP, !4, 8 M>&PO=V]R:W-H965T&ULK9=M;]LV$,>_"J$50PMD$? 5L9[:! MQD'1OAAFU.WV8M@+1CI;1"11)2F[Z:??45(4R9$?4LPO;%*Z^ -WIQ-YGNV% M?% I@";?\ZQ0*B(!(V<^N]<[-T/.-06_S%8:]Z8V)"N1?BP4P^)7.+&B+(M(-9&@N'/#I:0948).;ZUHE:WIG'LCY_4/]3!8S#W3,%29'_S1*=S:V*1!#:L MRO1GL?\(;4"!T8M%INIOLF]LHZE%XDIID;?.2)#SHOEEW]M$!P<_XB#VSJX MESIXK4.=.;LAJ\.Z8YHM9E+LB336J&8&=6YJ;XR&%^8QKK7$NQS]]&(IB@0? M"B0$1TID/&$:)[D=_(U_4=>?OF'7E#>$&^ MI*)2K$C4S-;(9)3MN%W_MEG?/;+^&LIKXM$KXE+7'W%? GG: @QC=G=K=&[K; MF(DN'6Z7&R?6\$[A: P?JU23/S?D R\P"9QE9"44KZONG_?"2DNLO7_'0FVT M_7%M\T+>J)+%,+?PC5,@=V M?OW%">GO8X' 3V*#-'A=&KQ3ZHN5QY"UZD>" M#Y7 MXJ7)B=7^-+%55YE=8DD@ MC=DQ>QI+1K!#6*YC-9+<(_9"Z,WO7C_*E M53")))D%G-<#W.WS_)/ZG0K-BR^\S($PI+& DSX74 ,=16O\%AQM.O>B =L3* M"QUWG#;H:(,SR88-2(DIQ;<]? K@B)9-DQ[(*QD ;K:B'0*^I<\!YQFB &7:8 MX>LP58J;@B*LTJF0_ CCKHZ*>@N5+5.'#T N00 M]93% '+204Y^"A)/786%G/!B.T8Z.4MZRF) .NU(IR=)ER+/<1>\I$ZGE]3I M&:,!HT.? CS3Z"L]+RK15[*?#HW2T4B\B'9+W#F/G]>3':[55ZZ-,'>K2:.H= M0H]84C>B'@V/,#^?F,[)DVB<^4SIMI)G#"(G- +#G?<4@3\^8QS M3AJR7[#M595**/XGHO(-S H[[OA8>X(Y9^Y 91&!W@VKV>S33,?S"YY84B M6&S0E5Y']"&;'K29:%'6;=R]T-@4UL,4^W:0Q@#O;X303Q/3&7; ,!!;_ 5!+ M P04 " !(@&Q9AE/'2'< !!)@ & 'AL+W=O2KIXS8L_RBWG GU/DZUR\&V% MV)V/Q^5ZR].H/,MW/)-7GO(BC80\+)['Y:[@T:8V2I,QL2QGG$9Q-IICO#H[<1# _+P5U8GQY&(7/?,E%X^[^T(> MC8]>-G'*LS+.,U3PI\O1%)^'E%0&->)KS%_+D]^HHO(MS_^H#A:;RY%5S8@G M?"TJ%Y'\])G/$DJ3W(>?S9.1\PYJ\)/,M*ODL3WZ--V)[.?)& M:,.?HGTB'O+7+[PAQ"I_ZSPIZ[_HM<%:([3>ER)/&V,Y@S3.#O^C[TT@3@PP M[3$@C0%1#5B/ 6T,J&I@]QC8C8']WA%88\#>.X+3&#AU[_!JB,]CT0TN2CR M5U14:.FM^E&G]:6 8ZSJK*6HI!78VDG)K,\V\@ZX1LD?Y5Y$F\B(0^60OZ3 M!21*E#^A1;,.4XX^/&;1?A/+ZQ_19_2XG*,/OWQ$Y38J> (GB#*VV^;Z,LDWY M"?W2.;X8"SG5:L#QNIG6[# MTC,MBF[R3&Q+%,CI;0#[P&SO&^S',D3'.)&W M.,V(T>&2[X0M3XA8A$;F, _>84HO/_C1[^].B=8-!CT=#:'^WQ]Q!\#6X? M@W,HKP=+& [:L^N1YN8O6_'(D&V')BQ<^FOSS']BQ_@4%=4AGP9#.PH&<=<)O M'\-OF[Q/5KF($MG67WBVYU .#N9.;5XM+2\3(/@>\2[&+Z?!1'6"N[U<5<@H+ M=!$S;(^2+BP$8 ZQ/':$=;BR(U=F++6[^^!ANEK<7J/@M_O@=ADLP:IC0U;= MD,Z"(9V% SGK9,(Y9L(Q5EVPV:^C2@W(VJM\QVO9]65W1T_1.DYB$7.PSQ^< MLI.R(+(27:44=12ES%)*+-!1'G,2>L4X MVLB5."Y%$56R"&+M:G/PJ>/;"FL 12RFH (=15QY RHA#'48M1@]N>D[M+TC M;<](>\YE*:WCZ" #*^YI7HCXO_4)B+D'3D,A#H!\K/+603ZF2@\+=1"F-NTA M[1])^T;2T[*4FCY.=U%<5" ((XFGT*,=Q]=8N-2SE'CH(&([:CQTD.?BGAZ, MK58D6N8]8<>1VIJKX[!GQ[[M*-,+"SM)30IA%U>*'<-3QF$H;P%"==7;) 1P M-G&91WK(GRAD;"1 _=Z0=USH8)(WUP6U7N^$A&+5<= <4%8)BZEJLF&\39,M8] ME$E+F9A7W=67X $M;F=W-[#*:^P'*O!OO6#>@N'\M;-1*NTL5%)3A:9X-^O M,-4>U;N'JZZ=HQ8 6=C2]T? M ##'];#*74?9Y%3Y-]0A^4F\OM)N52,VR\;;8&5*LZ]MD*E'&%.9ZC ;4S4@ M 0##V,'$4;D".&K93D^:22L)B5D2MF21W**CY9?I0X ^HZOI+?CZM@#G/'$'>UR$&4 MV@<" "6Y4Y4[A/)[M#!IA2$Q"\-? @\7U%\D23;\&#]/KX,!^B>X>5\05]':^ MN+V& S"H7AS46S"HMW H;]T$M7J1F/7B553&:S #NF1SF./[:@V",'5%L P MHCX3A&".RWK$$VEU(C'KQ'F<[7X7F!&=+GFN!2KJRD(PY;6:$"8*IM#*.99 M;M_MUHI$8A:)JWU\?/ 2/J-%_\!Z0_Z)'10;\&@WL*AO'53 MT^I8XOST.Q!BE, _G(0AO06#>@N\M9-0JNMB5E; _^V;D,:^^RK$LVVM'0 X M5ZHS7^T'.HY9EF>K#Z,@'',LOZ_SM>]:F-7U7;UQ,G8 HX,?+KXAO06#>@N' M\M9-12OWB?_S'6#0Q\.#>@L&]18.Y:W[(KK=AM##W/)GN[P!7?V/_.P9OHL:J MNVWRE,W5'$(YCJJ5 !3UU7U["*"8?_*2IQN?:K/2/=-*>&I4H!5C=.@B3=30 MKHC3J(B3OZK=>?\!*M\TP4T5H@^3?.JF??;'!*BJ2=9U=9GGTNA33+A$0E M]?#!_'K]=NJJ_V%'.S_#'Y /G WP> M0N>G%)\"%+Y"Y)5ZC'$[I=>9*W5$;7A1 >3UISP7;P?5 ,>OQB;_ U!+ P04 " !(@&Q9/;:\ M.K\# !;#0 & 'AL+W=O[7[^ABU988(>CZ MQ1*I,X=S9L;D<++CXKM,*%7H)<^8G!J)4NNQ:)*B;,8+(F*[J@ZFE]+V!D-BQQFE,F4\Z0H,NI<6&/PU&!+P&?4[J3!^^H M4/+,^? =B6SFB6%43@QH^:TVB6+ P/W_2L?Y7:0P1?Q3): _:%=C+0-%&ZEX7AN#!WG* MJB=YJ>-P8 \>@-<&^"V@?N*@5,;.&]=P:T-W+>NX-4&I72STEX&;DX4"2:" M[Y HT,!6O)31+ZTA7BDKZF2A!'Q-P4X%,\YBR#]-$;Q)GJ4Q43!8*A .2B) M^!(^Y5"$25=6XJN6<1SBCX\,;*)4T"?H4_H:3%"|Z?H?@QX1M)6*PG MI@(?BY7,J';GLO('O^*/@VXX4XE$?@5:^SG_?:CL38M,$".\#=(E["1=T M? 8X;N[HY/R_U^J0[TY>)9*@'_ M]J^Z5%=DKIZLV "M/79Q/238_)5EX(K*CC+A- M1MP^]N 6CI+]'_)O+N69+@\5A5]2% ?'-G"&V/,FYO8PP%V4:SO6X!@U[Z)L MV[>Q? PP+-3#'A0]H=G=S_Q!>A;>+Z\AR+Y;+,[0 M]2U,AQ\1@X# EJ7(RU@7"N^4)7E*LODIR<(3D1TER6^2Y/>6)!S@<#PS.+V$ MH"SZB6"#8#(C56,0?X- #K3Q9=.FIF+W#&FQ5UJP+^>38K2+M8EIE'&I8AOK: M'#2R!['VRGQCT:5GZ+YR>*^C/$(@%1(_60<<%![M.2VT7Y'LMS+R+P1BW!7=! MKN?K%0\;Q<- >Q8]=2('O6*/MY\JEU')W2DV4T]M^7@3(<:X58\YEV4;0\=WVJIU< < M:V3CEF#SH%O,J5B5;;]$#&Z8JEJ!9K:Y"5R4#7!K_M(>SVS- !QN#E6C_XN^ MNG;<$+%*F4097<)2UOD 4B.J5KX:*+XN>]5GKJ#S+5\3N/U040#@^Y)SM1\4 M"S3W]> _4$L#!!0 ($B ;%FIF(N&PO=V]R:W-H 9665T&ULM9U=<]NX%8; "D?=:7=GHH@$P* 4]DPBD6@[N]M, MO&DO.KU@)-KB1" (5DK*3_OJ"LB(*P!%(V">YB"T[X#TD7A "'A#4U6-5?V[6 M>=XZ7[>;LKF>K-MVJV8V:Y;K?)LUKZM=7HJ_W%7U-FO%V_I^UNSJ/%L="FTW M,^*ZP6R;%>7DYNKPN_? US56U;S=%F;^OG6:_W6;UMW?YIGJ\GGB3[[_X4-RO MV^X7LYNK77:?W^;MQ]W[6KR;G516Q38OFZ(JG3J_NYZ\]=YP/^X*"'+^5>2/ MS=EKISN53U7UN7OS]]7UQ.V.*- _DR[:3R,2/AWR>;S:=DCB.+T?1R2EG5_#\ M]7?U]'#RXF0^94T^KS;_+E;M^GH239Q5?I?M-^V'ZO%O^?&$_$YO66V:P__ MXS 6G3C+?=-6VV-A<03;HGSZF7T]5L19 8]>*$".!8A2@) +!>BQ %4+L 9% MV+$ 4PK0X$(!_UC 5PJP2P6"8X% /:3P0H'P6\ \F/54NP=K%EF;W5S5U:-3 M=]%"K7MQV=06CA2E%U3O&UK\==E&MOYE6Y$@TK7SGB55-MBE76BC>WK?@A M6ES;.-6=>%;;>B81\. MU/G/;_GV4U[_%Y!9#&075W.SK[\-"R5FH;)D[7.(E^^=JCWRB$N(5 +>5(* M#DI=5_IP$Q(_8O[5[.&\1>AA4,Z6N%Q E+M'C@HAY$97#4D#.9RR4 MH[@>15D8T? @4)M4@/=4@'5.#KYQFG=5Y,ZHFC8K=I]R;9IF,P*MHV M!DRQ!=--:UI2(?Y[6M!+,M"FF&$<2DUJ#?VH-OK$U_"Z&K&$YK+8YY+NOU:Y' M718H7>#V],0]UGF? A]H@T##*&D[L$956QS5E*$U,+!&39NB MJG$L-;E-G!$RSZ9-9,LO^Z(6'^'[G?C\;K)-WGUF9TV3MV#K\" 'W$C]Y#8? MA+7O'M -Z%D3U*PIJAK'4I-M[X&59RX6XVTW=@[&)-:= Z;:XJ@F- 4TO7S6&BYN1?N]?@C-S345H0 M^)[:(V#2J@6J6C+J#%+4G!Q+33:Z)VZ>&;D=EQB>>H.B:?;PD,\#8);' EAIEV?&78 3QBX8$_G./9WY!)'> M92Z N*D7^$#?BHJW4-4XEIIL=,_!/#. (.ULTNLUWKOV=!5W6V4]$XL!7 M)UO'N/.K*G8]U3P[:$I)%+!(-4 /&L2>'P;]!0>0*1;'RL%Q((R%;D0N+!UY M/7CRS.0)6"\8KE%,9#/W=&83NVX(+!^AYDU0U5)4-8ZE)C>*'E)Y9DKUK$:! M"6CF[&H+#^]A#$W!#I=5&B%JL:QU.16T>,MS\RWSCK=?^S+@=:;@ ZXP)HP2 MM=/5]52L7_< NH([73UK$$61ZZN=+H#?_(!X;]>KAS$:Q'$ =[]DATG$#). MZVNP1LV2MM<7T? &/]'H:AQ+36X59W='F6&3>06?Z*"&>=15)HQSV>,>.Q$S=GH.TBB#7]#%+4G!Q+33:Z MIV+$3,5&(GT"W&ZD6QMJLU>5*IJ/QMHOZ*C4*3!J2HZE)MO5\RIBYE66W-^L M9CUKTN%2 &!_U*0)JEJ*JL:QU.3&T&,J.AI3#4)+HA,>&V 0)A*NXB'8H@ M*[@V_1!:P- F&EM@/:8BEICJL$:-4M:[RP!.6T-H":-T%52U'5.);:W"AZ M3$6M.=5PHT#%5*AJ"SH>4Z$F3E'5.);:W"IZ3$6? M8L/;@W_CSF,16_SX&X MV*7J=0]MY*,.$,T\G>4$,0MCI7-.@;AI$*CWD -1+'(#]\+2 #W:R_>BS7QP MA>H\)'9)Z%)7'8M>B@3Z4]R]>KB;]7!WZ_T(4$1[4$3-H.A9A@.WA6$C&$ M4-&O.;MU9WDAL?Z!G* F3E'5.);:;'F/BNA+=N4="TOS12_PB'8MH\(A5+4$ M52U%5>,4V)LGUZ]L:T^'*.[N/*IS%>WJ1<5"J&H])EHZ7!D<*Z%L;\^$Z(_< MHT=U*$,(T?Q&W::'JI:@JJ6CZH-CY90M[[D21=RM1Z&;C&BH8H*Y.:>UQZA8 M"54M157CP_4KN]P#(XJW;X\"2"8(Y47F3-:>PR)3UI@IHT157C6&KR,S%Z MDL7P=-*^7 9)6VA!:K:@@& []V@W..FC9%5>-8:G*;Z$$6,X.LYRSF,1T6A:+> ME:O?G-C:.TRU9-09I*@Y.9:::'3/IIB938UH#Y9RGQRUE:\B#UQK*=:S$RW+!?JS&K67: .OT)?W_&\ .*F7DR! MSA65:J&J<2PUV>BSIU"-HEKJZ@ #768ZYZ4^TVYP@^(\S3P]2%O[C&D/=F,Z MR@I=1IFZ" ?$>7Z@/CP&B/)#ZM(+@U/6LR)F9D4#RRUPA>J$0U04<<-8O87L M0B1T4:#R(52U%%6-8ZG)AO<4B8W:VF9G,+")C/C49? K=*.;LUF.32XF!SA(5 M%Z&J<2PUV?*>++%1> #4._YAJ_6[B:(X)M7N;0[$ 9VE'G2AL]1IC9AX>^H] MF"D0-_5";6,.$";Z^XNK9ZP'-LQZX]IPC:+>#<1T2A&[<1@!/2HJN4%52U'5 M.);:W"AZOL-&W1!DUR@PZ<<<56W!H(='7>AT49$0JAK'4I,?C-DC(=^,A 8> MC:D#%AH17YT,FG/8&HNJEJ"JI:AJ?+!Z95-[IN.;F8[M$IROTQ!U C WI[3V M&)7FH*[E(V]#8V64#>Y9CF]F.2];A/- UXD()4R=%YD.P-AQUMQRJ6CJJ/CA6 M3MGRGAGY9F9DM0C>^PFBJCZD!US2FN+4>^50E5+4=75H/7*'O>XR#?CHN>P M>%]'+B0BZO.-S8FMG<942T:=08J;DV.81-2/8 _<^@E-H+GLK86 M]\GD(TX@14W)L=1D9WMNY9NYE27:-ZO93K!\X/%(.K!?H"9-4-525#6.I28W MAIYH^:.)UB"\] %2!>% *$XC6D 03+2 0!# _$_@>B3/C?[X&6_Z(G,<$5 M"B H&/]?B 3PO_DPK:\ <5%B%JL:QU&3#>UCE6\,J8<,O 2$=_YNS6W]FCB=1 MJ(E35#6.I?9D^>SL.]>Z+^W[+:OOB[)Q-OF=D'=?AZ*ZZJ?OP7MZTU:[P]>P M?:K:MMH>7JIS3,QPN@#O][NJ:K^ Z;[9[?1MA#?_!U!+ P04 " !(@&Q9 MD[1*T;P" (" &'AL+W=OR@6-.CV.,Q!L9E8J&RYDIRT?S]*=KRD<+-B MZXLMTOX'%!D<"ODG;%&3J9U.7!=E6204[43)13X925D3C6*$0ZN;RW@H*LU9 7-)5)7G5#Z.@8OMR/&=G>*&K3-M M%&X\+.D:%]!OR[E$RU04I9#H9@HB(35R+GT![//(V%N#[PRV:N],3"9+(>Z, M\#4=.9X)"#@DVC!0?&U@ IP;(@SCON%T6I<&N' >L5_9W#&7)54P$? P'2W4V M M;D#0 (*G@.@90-@ PI=ZB!!]%(/_09@4W?KW&WAIE33>"C%EDACC6SF8*MO MT5@O5I@^66B)7QGB=#P118JW#BG!DQ*$EB]\CF_7&N3;86?L&N/GY5)IB1/@5]?5U^11 M-[F9B@-5T@1&#HX]!7(#3OSNC7_N?>ZJ^VN235^3;/9*9 ST?6V:S7_).(__0-:IE%/8/ MC69_8:I3=_=&6PYR:7*(HFH"EWW;*MMU]:EG=9/]&-_/$[]%-<<_56^D-? M[\AK*M>L4(3#"EUYO0N. [6@16D'ZU)H'-/VF,&]!FD.\/M*"+T3C(-V M^<>_ 5!+ P04 " !(@&Q9B,A0D3T& !C& & 'AL+W=OP(8G>AGG*H5O.?BIP4@D(2P* M"Q%<21'QD"JXF2OX@<52$HD5&E&Y1M>PXA*]OTOH- N1@\P%UT=W\"KU_]P&] M0SO!MVNQE30)Y7E/ 3(=O[<\H+C,49 &% 'Z)A*UEF@,;,)3_OXP*FB19UJ7 MI#7@G&T^(=OZB(A%' .>T#N9?D;#T>WD?G([& <_/3&G+PSKFL+K$S^2&+ME%!VI8LG3'.H,_ \"N M]9>)\OL%,\F 4V3 :8L^F$)'XLE2O.Q$,_=U,U_=>'8#C%U,W//>[IB PIIN7TBO >:W@/H-N(1 '26'YH%1#=:$L#7,.Y?#]S'I M$F+YKIF+7W#Q6[E<,?CM):>YVB4AHK%(%?\W?\ >-[IMF[CY-3@!MJO9KQMA MVSFR.H$<%)"#5LB7- 0)7:@V=$%];V#[](1S> 8KMX\#,SQLE6)GM0(7805#;('6[MP/=MNP%\J;38>=6P.9G>C^1>&+9!**U7>A9%2IES]4Z)Z#S7HQ:1C8&_88I MM"J4)C,8L)O8E"I/VE7^F$U6]B'759^$^9#R?)>UK!UTW89F2^HZWB4V[E?? M7DUV'B&D@4:I]Z3]U7K& (G;80!F+-8MTOT),+B&6$;%CVAXUO 8K;%E6)Y2 MF4F[L.A==]M!8T8HG4*F_[ZO$(+4V=MP:<(,=)@YNZ*RD5&32KLC3\2U,4Z/9 M>#@?PP72G?9C]A>-_[Z;W ^_C]>WAV?)5];Z1C$%\<',O8 M@4[=#L8+NXE-]=&D7:-?COXC6K 'GB1ZB72;6C,$@LY%:*15%V>@99$;+9.= M[_L-ISFD5"ZKN*OX:7+^_>,_-]Y$[%]GU05W6"'/=AVU4.-WM%Q;I#G- M3[3S&R4VV:'P0B@EXNQRS6C(4FT WZ^$4,\W^@>*_RL,_@-02P,$% @ M2(!L63&U"<:% @ P0< !@ !X;"]W;W)KM%F7DG"R7T+M4X%<_)(UI+- =AWQQ+ 254I@67M0#T&=TN$G1\=(*. M$&7H9\YK25@F(ZRTMF'

::LS:73\%W0"=,V9RB6:L0RR'GQR&/_E ![KG+O$ M_6WB$ \@X0*]4Q2XGY#O^F'/>::OAP=]Z?R?^NS-ZGO%"+I7$%B^X"VOH.^R M&[JPG\[TMI&L2 IC1S
CK]S*4_Z[J&A&%H*,O+6<7#N#P817N\6^'E4Z 7NV7Y4\CS* M\X:>/lP/F_6$!6XX#+NP)EN\TY-*$"L[#"1*>*?>*.] MU^-/']QJOLD_^F:X71,QHDRB I9:RCT!TRU3- ,C,12O:$>\XTKW5[O,]8P%
M80+T_I)SM36,0#>UX[!02P,$% @ 2(!L69SYYO.6!@ #AP !D !X M;"]W;W)K&ULM5EA<]HX$/TK&CK7NYNA@$5(2)LP M0W+I7'J3-I.TO<_"%EA36W(E&9) ?[NRL5NALH_0W M$W-
NR4..2'/>BZW-W@2'}HQYRLQ 95S"-TNE4V;A4:^&)M.<1 MIDS(WNS,O;O5LS.5VT1(?]N)R=.4Z<<+GJC->2_H;5_T%/T<"-^"KXQCO^$YS*0]EO^' =G?=&_MR(@G/+0(P>#?
FE_R)$$DX/&]!.U5/M&P^7F+_MY-'B:S8(9?JN1?$=GXO#?M MD8@O69[8.[7YFY<3FB!>]!+C_I)-,78,@\/<6)66QL @%;+XSQ[*0#0,I],_ M UH:4,>[<.18_L4LFYUIM2$;1P,:?G!3==9 3DC,RKW5*T
.SN[AOA&7)// MFD5"KLA<;R97'.)NS=G0@@<<-PQ+M(L"C7;@C-0G=$2/B(F9YL8#.ZYF/7:PXP[8MMGVR>*17,M(K$64LZ1M M\@7H43LHKI^W)F,A/^_! C%Z@1:0F3$;F,!5^2JP<>YKB>R*?E
M4H100'T"([CF$1'2*L((P+UA!;6(0!'WX@M&6<)DP2PY_D**IP$XS*_W*C M!Z7CWTTQ+-,*$L(- 04B-N;$L(23!;<;SB7YP&0.8D*H0Y@XAA_RY)&,@_(- M!"K/"#
:/_HA)8UA\1[%*E&9./X"Q4:0J4"]*;6(1Q@PR)F7'C-2YR1&/A M]UOH3G*)JP?DSECPC9-;&V$??R+IDSKG9E"2 M<3Y/WAV4^8]JS=,%O/ZX!,((]V WF;C Y/7V7: MFKZ,:[>?2HAXR0D=/#&KNY,=D
\]EN0??."=27U#YBFH2 C1O<;$78):PWAI M=[)*[A]A>NFO24LN-TV']NLAH$!Z1U'+(/$W2I&J2)MXFJ=&XM+5"7N-G]F_'%;7CEV@YCU^ \DE%^<0; MS8^@
VV<_%:=.=CA.*TX3/UHPB:M)/QF!_6L'GJG%;U3KY^&S#8S2^81; C__M/P$5O/V 5N?>ZD1?(,YI[5IZG?7[';M;_7K-G[G8@OI,&KS(MH31XB5-I4!]+
_^YM$LD]IAUYV*71ZW\P1[I[O**/7:MFZ2/42WX@5>Q#WB4,M[(%?H_>+POJ[G3;?1ZG6^<"OV(=JP_1';9C"V:Y#&VH=#_RZ6Q^> M6KUZC9^YOFBMY73T$LI O0K_7-:UVE._VGK"!%J&
MCIZ!UB), >9+[PQFTU?E+=.FT5G-Z\B+RX-7XY[*N!9_Z!;]3'OQF>Q*R2Z;6 M?^J7_VZ5\-L=8!+#QA4-'(I7[B(*?Z+*12UN:ZJWU677O+Q8T&T-V4W3*^$ M-"3A2S
=#4Z@Z'5Q^50\6)6Y"Y^%LE:E[F/,6<0U#H#OETK9[0,Z]*X 9_\! M4$L#!!0 ($B ;%FT5VF!Y00),* 9 >&PO=V]R:W-H965T\5ZU!U9)Z2__F;6L1.01:HOR:[.RS,SSXSW:.W\ Q6(1Y+8^D*4*H/O5Z
ME!98*CIR%5J^63I?JL!;G_>H\JBRJ%2:WK#??]\KE;;)^"R>S?SXS-7!:(LS M#U27I?*;"S1N?9X,DO;@5N=%D(/>^*Q2,9R73)5K2SH+'Y7DR M&7RZ&(E\%/A3XYKVUB"1+)Q[D,UU=I[T!1
;3(-84/RWPBD:(X88OH^MS:1S M*8K[Z];Z58R=8UDHPJDS?>DL%.?)APR0R7*K:A%NW_H+:>-Z)O=09BK^P;F1/ M/B:0UA1?!\JUDOC#\CI5Y7,4-N":% F+JR4G9SU@ML7Z1ZZ=;616-K M^
M;'~&KLZ$@N+099D_U>XRK S=LP5T,7S4XQ^H(COL',.P/1Z_8.^Z7"/8[V MCG]a[\;GRNJ?*D8[=9:SV[N[[Y!C=73;W_##'WF4G1OWWP8#DY.B7LK M]9CI@!DO58:E3D%;"CK4
H<8SQ(]*/A1*Z/#!BI'@3!U-N-))C5:9/URFN> M#=ILP$5,$!QK9=RXGA HU!D7@;6KVD2% U#&V9R:)A20JK*JZ5";E'%P01<& MA8E@4'FK6;SR+O>JI".XVV5G+XJ7H.?KP2E+&^=5YN
.T\+]E&EQ:R.P">AW M$1OV6>SN/JH.!Z=_1!!2ATF)GC4L7-N GID7.#9FVA,3\PTQR7;6)M?W\)84 M.][YZULYZ@%R0&N=(8\EW*/V,4+2^_*B$01.:9TX,P6WM5Y 5X)PI@$9SM(* M#0Q
FF>D_%MG#[>&"/%!$B@!L=$EDDQE5LI$R55E+$N7W9O:OT[$;2&)[S*> M<7YSZ'E,KQ0;$0^I8I_^<.EX ,Y3]@LG%(HEO<1).KK(/"JX [6U;M6P4ULH>,)S)T+ M)F"VDBDA[.)"BE/]C"W,DU$AC]
()E'[=E8X#SK2H6"1\#)Z'2/IDQN M^=Y&5#?)$8\Q5ME-D&GU!"K-;R)6&6:Q/,&&^Z2O"ZTX:S88HO3,>.4,3M_ MHM4E&1\Y#HTV14Y-V^F_T=,R2NY35Y8ZA";Y#?'$6-OBNZ:.U4J-(Z18GUO5
ML,"P1K0-!LX;@W219;'C8TK:1#5L:&+&LC)N(SLI:,3>.%QJQB$/ ,Y;BD

)>$WROE>?6X\%RBY7S@>><+R&<<=!OW#[P<1%E^7U';9&@ ;:UMN>U/3\ MQ-7^^='>T'U^M3\TY5C";:\NI^TIOTF87IR#5APNNSQ.G6?HS5JTV;^DS9C- MH5M+$U"]("X"#U"NW4M?E-
[>0X%'4AZ?0\25K&UHW@S=:??BFC0/C9UX\US[MJGS.E. "+EFU?W3R+@'?/(&:37!5?'8L7.!'3%P6_&I$+P)\OW0NM!MQT+U# MQ_\!4$L#!!0 ($B ;%F6NX!7#P4 *P+ 9 >&PO=V]R:W-H965T
M9;EP^/)(7.IS[(!.X0:B\ (@CYW.$6M&8C< M^-9A9EN3K+B[WJ!?Q-@IEH7P.+7ZLY*A.LN.,I!8BE:'[OZ#;MX7C%>8;6/ MO[!*LF_>9E"T/MBZ4R8/:F725WSO>-
A1.!H\H##]%$;1[V0H>OE.!#$^=78% MCJ4)C1' Go>P&@P.GP$[V ;YT'$ M.W@ [\HMA5$_8G@PM<9;K63:Y4;^%#U)8U;,O=839^^F3X>G#R2'2'V^@.'T/_]UE\%&:_ MDZ,>3/+YY1RN+F!V?
3X__WB3WUQ>?82;"NE2%;9NA%DKLX36B%;]@!(*2V5@ M?%IU5-.FW++J[UFMQ!W" M$ V6R$(SEE(K"3)(UT{4(%M[UY#]ZC02>T7D-> M%-@P)"UL:P*;GSE%X(U&#_@?
9[/X#E0UR*T@$[5.];52=TLM@7*?K00*!S7 MLC8?.5RV.DKX"$*N61?-L-RG5C@"}4>NXSD0$#<)& Y>?NI%IYPD8;U^P?)K MD!:,#62XT*TDVK3F;#'4K[Z4U@82)3<A'@'198+]#!P3!>LP-
*A4^9D$38'2?.V3IZN9/8?T@G 8>*?ECD M!2Q:6ED*YG^*7ODN4O2F:35I4U)I5G%)D>]6!,&0Y.ZWWMP:>*Q M:90AN9@SO1_<3^$8CD)WE5.TSG&E"/F%&G@2-D2V\S3V8AP"2[$<-#NWM0=7
M#15W+#$ZI]&2"H]9^I;*+<*O4="AC?P"%.5^%E,FN80)=HTCYQJRB4E5& MJD+P$-RPO[$3$U:+-:,.%WQL:F)S=SGC94GS1*EEC[WZMF\-4=O_M]G<4T-\5 M.J0L;5@-77=I68H[&SII"
[1P+MMBT\8=I?J^>#AQJ\I2?WAI5X8@?;OP2BH* M'ZDZI(V*CE M\^E6ZX;*MX#1T0#X:#@\H1*)SG;M*A8GQ\Y-&0ML05$5#AVF?=OP((_3Z M!]%!A1FO*0?
$>K7X2J<2"\5O.Z+V7!35AA"F*'65J('&^N"1*X)K'[>Y;YR] M4l1F4NW9LD3'XG>&PO=V]R:W-H965T M#MC3VU/4 ;7[[GXS"1 2+?[6@G!?-R/^V#:SU?!'XP/#F]Y)RF%&ZK*X>[81=%
MZ9*.U]8(1_EQ[W3W]=D^VT>#CYJ6?NU:<"4S:S_SS7MUW!LQ("HH"QO!XL]7 MFE!1<"# ^-+$['4IV7']NHW^+M:.6F;27\06G[0*B^/>84\HRF5=A&N[_)V: M>EYPO,P6/OX6RV1[.,L]L&6C3,0E-
]DO_);TX5; M&>3)D;-+X=@:T?@BEA]] 4X;7I1I<'BKX1=,KBDC$\1IEMG:!&WFXLI9@^N, MT/K@CX8!6=AVF#41SU+$\1,17XD+:\+"BW.C2-WW'P)=!W'<0CP:;PTXI6H@ M]D9],1Z-]['
$V^M*WHOQ]IZ(=PF]/%FO.#5*3!;2S,R+]^:.^H3:9K@]\^/-T MYH,#H_[:U)^4?G]S>IZRU[Z2&1WW,$:>W%?]G?SZR^[+T9LMQ>UWQ>UOB_Z_ MUG-[O+V!N#Z?G%_>B-
/)Y,/MYS3((V23HG,2LE MXEE/G$YO16]'7-I!=\^>M5'S,R6)&[D:CS1QM:Z4P<[(]V7HOW9>7LUV9I M@UVS%&^USTKR:&(@:@) P4\E4&\#2/F9S]*76CO! !E'5LP+19[5'F[P7 ML-9!
(P0K#/^86A:L$W#>W1$)2'A*\]T#L\,=8A(3CRAQE%NPJM&2Q MZB.0$N,=P>BU C2E-+] ;&V2%+.FX6KEB7[I0*5/0$M6=*F^U)(12M8^O$^Q M"UNH1_6V-
;JN*4+.H.'(%AL68FLXJ968W8F<%#E9](4/C)VQ @D$T"3#!!^& MVB@- .R2OVNGO=)1BV/IRX7.%AOBHW$ P_4-L<^5T 45&3$"U&1BSRS.=8R MQ%X\\'Y4F"R\[:KK%@M,Z%:FB8%LN/4B=
[84Z"CX5W-+L?TYF4#/B*M<2RKH M&S9"]LFYP [ETSO&84ED1$*9CY@S=<;Q-<;(B#]C SE.FQ#\"#/MI48".Q: M*+]XDK+]R.YFB&+;\)YSB)AEYU5 9R:557/Q<&\-X9,Y+T@WQ[HNDS&\$25?<
MI4%G]?$PR1A(EU#3$$VCH]J0A@,LL;43N38(JU$*>]JFJ_l&>&S:/MJLVLN9 M5Q/@!RQ6ERP?6\0*+5QIT4%?3&G.S(.D5M;%ZAI!&A]N$]1D)F<%=9[_69AT MBH5BNAB^B;$VQPWYHWL?'=(X?
&FT#6)@Z_D"=%APV^]5W@S_6I^[R UA_9/ MZB35]U13MB2,W+M;#=\]U4RC 7+LBEHGR5T&X@F>]QR7A>1?XUD*NXNKU:V MT-2M,I9#08COCD;*4G[&LV%(F'!Y>\)
[2C&91L_=2HQH#3D.D4H/QL"09>PK: MM%"0CH>VD8\"BS975/(6%N?(H3KS)-"8W(W+!KGE\#G,Z>KEL(:K85:5-9' MZJ;V;XK9;"OW/'=$,@OSS"OI?/%M)[!35R;%1-LY/R? B_I5(+9US@3
MN/8#N(X"',CITH)(N MM&-5&QVOF]-[^_AA$/0X=M+%4U!_0U!@3X/&U,BY7\,)N@]>)_\"4$L#!!0 ($B M;%F$D3$TF0D /T: 9 >&PO=V]R:W-H965T'2SO3QSI",YE,1[P?
[^P5ZB3=HZ,9*U3^[DR!8^-BE]*XU6VM%CZ;V=SSPM]4:9G=$W^2_:)X6FOIA*9A+J;@\>^6SBB.F1#$^%[1 M;-4L^6#$IXKZN>@.728ZIS,. VDB/$INC5HJHJDN8O_9+OY)E3X#IA?:.)>_
M:E'NI?5;*BOR;Y/J."1(3%K^US\J.S0.C/:W' BJ X'(73(2*=]KKT^.G%TH MQ[M!C7^(JG(:PIF4G7+M'=X:G/,GYR;5:6ATK"[2W+L"]O;YT9X':=ZP%U9D MWI5D@BUDQNK2IGZ>JP]I1-
'=\WL0J98K6,GU+GB4X#5E'=7:;;ZM@/^@_0J]7 MZ]D3>KUM>FKCU%<=%Z3>FSR,;5XXRM6_3B?0&M#X]T,ZER3[#Y/D<'F;9SJD
MXQ;B(2=W2ZV37W_I'NP?/B)POQ:X_OCUYSOF<3+]CCJ_N#]],KLX_:@NKJYO M/G^Y_!U>DIC9&K)ITIG3:._"%IV1*YK(:TFFD MWE-8K79EM:=V(YS4+EVSG>FZ=?^/)):"\%GM7WVH3ZTG,
(B/1Z)C [.JF:V;VEES* MNV"_B"9>Y106SG@#G[]20=!O'QP,*O;#O9[^+^K1@/U6EX-VL-1;^<&@@$B M2]%T2A$Y4$*6@DM (A@,V_W12 V&!S@ZY*,\-!Z-=VXL\\R?+S&8]D=!NSOH
MB3S#X5CD 8Q4^:Z'WE!GP]K_2Q,& _4%[-#10P^Z833<,V !8&W:?M%OOW!X- MQ]HWF(U'}B0 M<4Q^0'K$E N=5-F4U)*T4QWU1^%4^I0/,F=01DV\;(9O:%%UF'L4]
ML8B]M@K)>3,U(98DEB,2]N*VX14;*'D/24ZZG/30I 0%F%4(Y^BK+)/ILXFXFT1OVG]!3E2/\E9%8$< MMK*+OQ?:P4\E?S9GSOZ+V"+$I6E;,MM8[G4:X:,N1309V&9!#4$;V! 9R:\H%;.3#'LW;A?-
E6B[D) MYVQKRW;Z2;GH9M*L *TBAQJ 4R(,Q%8U$;@!+(!90Y*&P[B(Z*WZ2+<4(RZX M7T&!B"2Q3[AD2414A/,"3/'F>V$]]H!]2)++R]8);8?[1CX_K,@%=\A5-"P$
M=26@GR!31H^&#\G(H<@XM&L %D!@TO53+>>A>*IDWKO#O$@WM>'H*NT8&^^O M:CFH*NZ,"*WH!P",(&'VA/T$W'TOC-@4"L!SQB\%/\S39LJPA@MHDJ.)S3B(M
>'3+442;H13*8XV*Q$8C"XDP[2VPOGN6E3)5'(K,IRJUE28.1JRN^RQI12VDKQV:4,I M[FA"1R,U.SL1)(S]&_B^@XFQ9X%NE(-T72,)"6K(AC)?6GZM$>E!)^P3;L ML,CCFX#8S)XUZ KD1K?
VU8O:/G"-(JEH+&Y,):ADRY5.4U 6;]] I3/ "!/ M,HV!DBSUZJ4:-0OD]@[U/F\K%/\@Z,%(2&R,VZ@(>-!S*0&.@V-E&%K1B= M,P#)0U'^0F7:7'HR$D>S,MO-
U.VH) LDT3O8[XS_NI%]@M8MU3R[ZC[B,-1 MZIK!OGQ8CT&O$]SS7[_?Z':W_0D]\ Z9#]+PEC2]28C:0C6H>-Y*!4=,%N M/9TB\"#]IF ;;EP0YPTCE D"V9X+(,R:R(292G]#$,@$]2XC[KYT MG-
]NN=U!=Y?I=/E8?;+/48X71"C4*<3K4/VCS6D'#?<:#AWUONQ$2,,,58]J M6S%2CW5>I:\6M#:=SC)G?TBE0/I[I?8[W1IDH"T-(I]LM'TOZ/0V^:U[<$_K MP56MAMDFRV>(=A]WY10AYF-[;YBW
DIB\!# ,"4>'7;I1\;X>,U1Q=WSTRWRXH_[D&O.-%)I\8/R/TK!;_M/37?'$'M05NF5Y63< MZJ9$#;3_%SIPN4&0(-5Y=061;[U1N&Q(?4ZD/E62[YQ;UY1B.TLDKV#\W.T\ MFO>
[W7]I'S&E/:B77"^.#%YTJ+P&"P8$Z0YK"H'8ZPZP@X7F#\F_*L)=1KWRO MZ_ =_I.KW]@,QJOX9JG91K ?(7.);5H=V@5H/XN06YN[O-MJO)6]U/O2%@@
MT^*%3DI==IDF#T+!_N&F]/*B>_BZS;V/A!+ZA%E31*$VX2X)*"@G5YZ:*\FX M)S*1T>A.9W 6NB/K\KO)SEUQ>:ANS*%B7J1'-)J8L^X;_]M.2IF<@!-8A#\! M(E>@07ZGTV_JJG/:N:M$T^(K^9%/?
6D]IEI9\IYK1*E[!KCKC054A3,8UM45 M7@(3WK'GI>N MH+X+D?$#7KFUAHMSY7PDG^UFX5)J0R/XY"2J4EH _C2=ELE7W1@>^RZ^JFE] ME\JIF8I<],3;*LU-5N%URJ\.^H+2*TWI%O%-O$
5*,GKWJI M95F[47#+))C%%,T RAGCN:P1?%QV\ZA28?81&TC"K'T1'554',+YZJX7&3XE MY$*>#L2O.,A605[B;..A.HJ/CE>##PI,6GU$$3O?T[#ST&WW7N.31$)N)A]>
M^*89D"V_3M2K];>=T_*3QGI[^6'H4KL9WPW%-,51="":#EG+EQY;RP=M,/G!, MK/GC]W M'[T(:#Y/^*70^W;V+$B295W_1B]O\]?G#C&D2YUU1$'AOTO]4I;I>7(ND.AE==GR M7[$W7>
QWV8CYO*5ZM2S)TV] M%PW-!C5Z8%%Y-9@K*C+*AZ[!UP+KNF?O]:6N>BW>ZZQ>5P5IZLE%!\+T^2*S M1%X8(MXM1%+Q4UUUFU:\KG*=`ZZ_ $,C5][U0OO3H(?]&XA?$<*S_&"..^CY
MHY0^T_ .(N4/3;T5+\%K S2(ST6W$2]9Q[H1_WJ^:'G\WZ<48.@'I^F3YSQJ M=RK33_A&JUN+O7YL^^___SI M-?Y_^?;'G]l\?//V9_&]:-5ZW>BU8M>I5V+@X>-&BU5=PI>+:BTZM2QU*_)I
MNA9UW\!;S>SE-;#Z:XT@@-&,5C:B X4OO6HZW:1"5;FXU@I/72UR6JX)0@(MZ/1V":,.*."I>/#% 1S[TY*B K&Z; &E??#H[=+_!^&N 'C*4K?.-$ _>_GO MDWC^YM,'0*;9U0VQ1UX%)>&?
P[58JO3SG[V+/)I@08^^[#\0]X3JIC'T' M3Z$KW3C PT,:CAR9.O3FNH%T^2F,I.=ZPX38D;X;G7W4V:;JRWI]S;O5O-M* MPQ0AEL7"DX'O8D4L0S_!F!>E&
(NP$8VE@7]FN.\.:TR$EAL>:?/$CT7HR\@) ML<2-$AD$'CZDTN]I$28R22+Z$"?2"],S(^Y@]?O> Y%BH9=@29H*5_J838*F MP@\ _"# M.(N;A#)-2]5CU!,I3' [)*#3 !]*)=GCH? \&7LQ- K"GDBE@Q>,
CA^>BHB)]A,NVR+=H.+*E*(T@R"VV'9=BFT26 F0^S%^*= M;KC JQ"DWR[+P@3^5KR=@KD4^TV1;42!>*\;E%+YC*.5)5:5[5QOBVQ22J=Z M%$7D5W9G*&E3"]5UFC
XGT%2DT+Y1/,0'NM]U T]>BU3:EY! 8)+I]+3*\ MKNL&DQ^QV8Z12D^D.W; Q6C780*DX?0')61UVW'>(3Y& LA;.N\S5@"L0YFR MR+
00ET6%!>0U&YRSN15HZE,I7H3L\ACD#=11=>4K#;%SLP:.$;S.H>.RY8 MR0?4LHUJUOI(,.A-7*)R)CNK+2^6L 7]JYR&ZHHCV4CI6O)[=[W3Q(DU"E-K M=SHK5K!4UC=-D?5EOSW!QK(GD?
%*-%BEU*/W&T4Z9"F#YQ*D>FF Q(MNO4A M[$M?-(P5LST*:.!"E6"]I0$G^$NGKSJJV\V*MM_M2D:#P=L>6^&XT=',D8?= M#*_UB->%^'% CZ1U%O6[#'2C%7$RP!<.;AD'9&;KM9.?LU!<
MB/U7&P4/A"?/IS=!U22=*1Y2*49'!Z";U,6+#C9;B.? %XH1XD4-'' _7>*Y M\6/R\KYIV89%!:)]=JSKN3+'/# : 9SGO2GEK),T1CFP2ZNQ.6P"AYNYZ8(* M/>QI2&#VY)8VJDV2D+DR*@2-
X@97]&]"!TYOB!:S?6XQ'7:\/- EI.GZ'?[H MJD'|Q]%RL-$LNGXULOY9!BQUM<;Q 4AMWJU JJK]>(P9@\3G@(E:X3B#A;^ M2=&;PZ:UYH%P.4FTKNO+HX(GUTUNV,6!6C?-
M))R5B/8T$Q3'+%)#62A(C3A'UB(80) 8IL4\TG)=%CFK:;E*!AL?D@G\E*F% MOD(,Y-1$C)!@K1XVQ00<#0L33RM$)SZCP$LGDRE2SP'SJT%3@YF&P\[[OA6
M#*;PZ9JU:P!M*;!'<6RW<38_38>C[T:UHSJ76E>3VE4[V.(DG7H*IGG-:S;J M4MM\07HK;+IK"INP+:F1S%)GJF_DD'"8?^&Y,:N!AU(UL+J[BB261$.0RTD M&54R"&_Q7- &HJRK-
3O5JJ]R$VGJ.7UX737%34K0XR,YK8'ML>G@M/2DUHKB M*D\Z@M\ GI-&8-4R1+K;5S)&AJK XNHFA"G; AX0+]@OAP0 1Z25)$31]1Q-
MY2OO3[&>T@.ASB".C&12"U5>7%)2#+)#8Y2!JE=]UYLP42"8P \]$Z QW11, MAQ/$ONY+!##]*5]E%J9M8?+;#4L8? R#L#0B#2ER[A!M1Z?[>4A3)J3=*ABK
MZ@0H4"2K*!MC\-3V]99H0:,\OP#[@OQJI_PND$<>C8J11/LK8[<(C3@!T0 M8%Q%7W$6N;68L1T6, 5#3RZTU'?T:VAP1;XR@<6NEI-,^BK#<7(@<^T?*
MN(F9CPR$#*$"=F+DG9+.V$"1RON2RZ&ZTL,68]_ID2@X(-5;W<[\WF"#X\,@ MK)K^S&=0H&H/]5QP748GO9(Z/H(QZ;'+ U]I 5;$.9H#!7EC=I7AP>/>7K% M8-&5!J=+:6G@E?[:3#/W>,O\L-
<.D2.[?DR>-:@,C?-YARJVZP.$GS;&8RH4 M)N5MU6^L;N2E;CV*6?7<(J%RIJ35[8G$!B4;U&X5*B!.(PIZSW_MVXZ]V- J M&A1*^K) O6,K0(I9K'.ND"T,+%#G,$=21Q#>GXCON28;%ERQWI4CN+6?
#V>H M+8ZK&+>JHX.HB22S\O8(,5O=HNZ<"@H?8TE.1YR4VB>] 96#B U M!\"(H=/6' DXL/YOZ+O;2;&:KG$,RX<+88*BG$=:CCCMF 'O=#![4N1U1C$# M0NX6U@-0-
ZW2P^&TIMK6:Y$RG313D(,XRWA1EBC2,J%LZS:]@?#/JFMX?/(DB M4VNC4'MK&YJ!>G:"[!')LQ^;NCU1\MX3B2<]A[I^D2_3V+$3;TIR7_B>3")'
M/,"C%\DX#,6#LU+O/2(!-1*C6"8)M>X]3U*7^YY('1DG]!![,G:X M#>E)QW&YT1]@R#[?Z,E2*#)T*<'SY4! M]\A-Y#!XI?B"Q$^!*;XI<3#D.-\&2C\!4JR6';Y68B0F,@S] 91!F(R&C8R-
M4T]&T,.=H/1#1T9IP-=+(X,Y)*1&:W6[:NJ:O]>F:'PS:TN.M6M$&,+!(-3S+PP MM<1M[4.U4*GG!XF#8EN:@6+F+M[31"BI%^A7.,H6.1<5TBQ0XW1*U-0FGON
M63ED2K>I6[G2.34;3=.Y(PI:FAEBZ:T9K4+L7^" &F&AL+6=%D_99$S[01G(GLP;C4!L0 MB ZN>'CB=.KALN\KBOMLR6M@9\NJX',@_5)A*#E00);%MJ!O!]Q-U?L&Q^*Z
M@85+H>FZACLPU0TEP;T6CM@2W*DE/C3NK)?\OKIP(3[,.RW=]8XVIS[Y045+ MW?V"KS-M&4_U-,#8U%3'K!@L';JQS$7LQ\S;76SYI]L\25(U9G?-8VCXZ_ "GIL?0TW3S4_*?E(-
MGU)*O<)29Q&'YZ;3-+QT!8Y_&K6LNZI>\N,&.44W :?5W7=#2^TP?A;N6?_ M U!+ P04 " !(@&Q9(M,-NVX("1% &0 \AL+W=O+2KD:NLDBD3%?DH'HJ/1H74Y>#]@O<'X:L+ M4_M?$"&K\V
<=*)L+]NN=^S[:!E(9VZ-?DWG?KL?5:+T6BYRY2Y&'HSI M]2AIF-P$)O$+3,[$1U/ZS(F[.E7I/OT("G5:Q:U6-_&K#!]4-133<23B<7S\ M"K[I9^64^4U?X->S3OQ]O7#>(AO^.61HX'\F]5R+FK9*
(N!R@!I^Q:#;Y^ M^6ER,G[WBI;'G9;'KW' T5B\RN2PBB=#\?#XY?W=?O[%Y[O;NP]?KV_^N'L0 MK4#;LTT$GA@I3A07'2*JIM*E*<+X%"9BDDJC4'7,@R"9(2JU+M16Z<(QH? M1)U"YJP#
MUQ<$.[PN*E,"LR/9"^,S5*FU)$I"G]*4;[MG* O %'^?^,#N$9N6]!$NNP MYS-KZE4&5ZVEU"+7B1BBHW6P45:AV T3GM/-D9B: *@W7!POEI'D].WXGK M%)BCJ5["47(Y5+>
HEQ[H'BG9Z<'1%06+O>*]_9U05.QN;0NTY7CUXET6:LA M*.'A#1";_ELF9"6\>$L'.9H57+:TIA KLU:V+$*8;9LD MP.NTMJ0KI4P7I42FJM")@.'%4'P[0-=4@EQZ9?N91[O4W-@NTAO,M.Q>,7G
M7:H&BDSB>&F@5U7E&BH33UEN22O%>:%+D&GX4FIHL2_0J>_>%T@WYK:LR9Z$ M'!:L1^(UQ:-[6L&NI8+[5]JD# .)4EC4%5*SGT7H47;YST4]UP>9$M3?E0AJ'F**=ER*)I[<8AXJZU= M"-
U%-*T5*P\H.Y@$6R4M*F3C.@0 VN>-7]_ NUTC-Q43XR#N2I7/AN*WUI' M13N@ZV%-TXF-U=XKP,UR"<=@;T> MYB7R!M4'Y@!N"'(D<<00AG!@$7(/OC\; MBU1N"4D00MC3
@QHI$T/*;'#4@BB$89A#ZP4@D?&D>1<+Q6>D*O/58#&?=#M MY78?5(/TAA%E0:$0N]3D9K5E+$4?L/"D*.MB 1,@Z=\;* 'PH'&,+<5&WCXO MT9B-#1&/=LH&C,[;68YT!%(R9&W@9852
3$7#^S2!1]@;^G0'K\LMH]L42Y M(/C:4G]N!ZV[9:;'4>YP" MUL.X1;W+^UP7VG-3/<ZS7&%:!CD>(3D76F7!W\; M\L^JQA-H 6QK;4W9@'$GA&&ZYW[HK[#G X2S:7V' NS01GB_;57[J(2J0E6[
M'8QT(*^&\ARP(?& ^SFP)&WV@1N-+)K:K;*\DV)D?U:/R7]J&4/%*8N0[4? M4*&#.H*JO<*?Q %+F^Y'?DN:]KA$68HKAEU,6![QO793MELQ'LH$G8GO#L- M4+K3N#_?'-(<2>1+&O/'S]+
<(" SQBD*8"R#VC/UH;SNZ4_0E23&ILRK][!5K<-:|<71'|R\G8R[09]@+3U#.50C=]D M(X&<@(IN?2^E%&41,!KAEU1W9(<3OZ)!T!@8,.K4#B?=F_.C^T;87T%8N$]^ MQ[D]\U]]U5#A/:EPX.
1]\#BN]713:@& "LPL"RIC)%NX=) *70:Q:<3+(ZG MT7@V"SNG\SCL3(XG1Y_H:N,:$/PN$//H=#H5I]'L+!;Q))]>0.A)-)N<'5US M 74SP%N: 7[%^?$T%F>PFN#TV2DOXS@:SV>\1!'.P/#-$2Z$-
+EIR)B>3,3Q M:"XF4#3&[VP^V1G5S*4[<^;1% RP.(M.Q_,#._<2X]]7F0-K/BKI;JM"MCY2 MXY#6:GFT#^4?+EDJ[7+UA^Y,.?ZTFK,A^&O-W*!EK1;LW8+-)S:=;VT
ME!ZZ]EIP5W.Z5W.2P$=M>^,LP['+H .Z-5A0SPKN0BU^X$F,6FU%WP&PO=V]R M:W-H965TWCWW1EZLE/YF%-)?=W-KJ;#0R2J-5E-^RV"Y_$,K>T,+JZJ-B2WW+[N?]H
M\6VT04E%R:412H+FV67W.CR[6.9,\$_@B^,KL/ -YLE#]&[V\32^[1G$*YY8 M0F#X<\=?\[(@(#3C>X/9W6Q)BKO/+?IKYESOZLF*&OU3%5Y: +([[T+*,U87 M]I-:O>&-
/Q/"2U4W']8>=D0A9/:6%4VRFA!*:3_9?<-#SL*\^" 0M0H1,YN MSV&S\F=FV=6%5BO0)(UH],!<==IHG) 4E%NK\>M /7OUCJ-+YF)D$M61DFC M=^/UN(@-ZI_!>29L;>"53GC[4'Z$-
&T.BUI";Z"C@+:^&$ <#B0H? 0OWC@6 M.[SX]&/PQ_7"6(VQ_W.?CQYBO!^"ZN',5"SAEUU,>,/U'>]>O7@63H/S(P;. M-P:.CZ$?8?ZXWFP([UY=W[ZZA:\<"@*!4AD+*@-5;V I9HD@GRG=@%HG
MC&] %9"O1!3"'"]2FQLAID$[>)$PFO&"+@@-6.VG*I8F=6;AC6JC: M0.HL?K&Y5O4ROX#%,:!1SA3+=6E@R27"%,4:-)-+#IE6)61DCU4H(F'-F3:8
MZC8')=UJ1L9KUXMA:HBC^TG;6W1.LD*;61(MC4-D<%;?R2 KV)=00 M,JDKU;9O6CB24>PP+^"I4BI;F(LF=L79=B<310XPZWH4$R6RMˆ9*"FG)R%@,/ M(@,&"98:Y;!
[P$9K<,UCKW(DDS:=%:GC:^,6-:4D8L1]Q=Y"BS6J8:Z(%"D1 MF4#;*TTFV_4 JH))S"0D'=FLB#3'"6M\(#V++9FLY?=)[F,+ HAO$%"[+!O" MYPK[;,N!3SU'8Z)*Q$RX U99ZX4+(C<6B1
&&6KL1@&RM??BV3R*@O-/'SZ[MI_"\#!P8G%<$V1)1((TNJD/XM48GA/7Y+Z0?'Z&%)BX+D6:@ L#KK(E+0O/ M9*8*G%ONF"XRO107*%O==:TO_W-:TSSJO*5E0'K?3&"W?" ':F.7E M_;7@:M
MX.^8\[0W]FE^4+KCRVB38+VPWWDM[E&Y>/CA9"?/?H)P$ 9C_(T'TUG0^=)F MU1&=*)C!9#SN_*8LEL@C00*,PQ!_QX,H'<^N/S?X;+SBU;&[,!A->:0(7&^ MBIZ45B_](UH/HD$0A^"?IX-
)&$/_1YF,_Q63\7]FS*,X#F,AW-XWOGKR1_E M SQ($==/S*,0:MXT")=XK/3[\D1IRCH:8.@(C2Y]@:H0]>LPV,LL]S.'6]V# M&L*C9/)@9F>+35;0!DLI_B:G=X:,=H)(96FYJ--MXWK2"/=F^SXG_0!M?
\)> M#71^(-9Z/1!QU[LE KIW]G(A9'0&,YIB+?6"9YPHU!,^D T'KG^S'2X5)O M,Y-W!J=A93LMARX-7VZ3E*"WK=K9^(:U?:R9LZ7SX494+)ECA%3N'L8BP1,% MGBVH8-_@X4EI/Y\'?
KKA<&049G_"&ULG5I=D]NV%?TK M&"7M,#.R=E=>OT[\,.6[<9N8GLBNWGH] $B(0DQ23 *5G]]3WG]"HW?5F MTI=82P(7] /<<\$\W3O_.6R-Z=27NFK'L\FVZ]H?S\Y"L36U#C/7F@9OUL[7
MNL.??G,66F]T*9OJZFQ^?O[]6:UM,WG^5)Y]\,^?NKZK;&,^>!7ZNM;^\,)4 M;O]L;-^-KFZ^/'% M)=?+@G]9LP^CWXJ6K)S[S#_>E,\FYU3(5*;H*$'CGYU9F*JB(*CQ1Y(Y&8[D MQO'O+/VUV
Y;5CJ8A:M^LV6W?39Y/%&E6>N^ZGYU^Y],LN&NQKWN^<$UGFXUI"FO"T[,.(0QBK$C;7\3M[Z]L_T'] M @';H%XUI2E/]Y!E4&?>=;GO?Q.@4O3SM2#*\ZF;G\|OIY#W8+#O@__V;B^ /
MG]RAZN6ZN5=TO\\%'=NOUVYQS.U>/_NXYMW_WCU:O'FU5)=L1 *W^M*H:*5_M"9U%;IM256;#9\8$Y=;J6W4Q^P'Y5E52.DV))_/9Y?%)IQ"ISM0KXX=PR;J7 MIDA/+^3I@REJ-[1&J]\Z3)4-
2O1K>.K>=EO:*-=ML:/HO<=C55F]LI7M+'7! MRQZO'/*K"=B!7\%5MA2E5[K236&4Y'^8J=\,#BN<+Y4>I!S4?FL;M3=J92IK
M=D9U6ZAO.VJRPLE0QXTWTJDHOL),YLX>EV*%L(V]58AS45+IV/92$DV1=H1LN M R &UT#*X>A3T^,IS-*Z%.Y%BC7!66CK3$2D(U M(>I4N+Z"!NLUW'A=B<%,6;G7XMZ==7V +A+KI'RM/V-
C^3M)9Z'I>O>B^MM M$_&=L4TZA:DJK" Z.G3T,2S=:F2GS:PBV=^KTO M-SR*GO;FC]|2CYW#"3 -8&;&_H]&9"\?$S.:*KZL]8&^[IL8+3>L0M!:!,/R ML40%2OJH[?K:F[*7G3OMZ:(4-
]B*.%=|":NF/+'9Q)P,/ZI[%]\NQ:E2EVC M40457

<(*C630>\;!T1QDJV'OA3/KMJ+[U-HR),@W M.N_3;#E3+RUZG@5V+ PG2 _WPV/(6FP *;]HH_'SM1'9[&W&Z1X-3J%2!-/ MZG$^,Q"OL?FU6:&]^(.:/Q0)%VJ%?.:9L%T9;'<'8TZ.O,UI4-"SS 3):XG7 M$>JH!2(YY7DKL]75FO)8KZ9:3QGDU%(LW0R4P.X6H"MPM8:65N?N(XY@E#/R MK TSLE(:9+EO6%&C6#S.L1 XR.XKQ*MH,T8 #]^.;F*-Z"!!,"*X-U)!'J, MH_!@',;D-Q$TZA+HF09^9]=B/5-7:YCR%?_? M93-1!*0!@2EJSNR&G+^N+SM?2#BXRT9Q49G!QW3YFM!?[,FKR!. 6D 7&'= M5U-YM)=VG+PF>.,S*-TN[. ?//)Y?/'H2A)W@X2&&XV;IZ@I(BB1%9"]=P#T* M?0W$-
VJ!97505T@Z,38:V1U#.YPD,JVP(_%[5F]-,D;?QDM!<3(2%DQH2]Z1 M.O3 18#.39]=1 +#U0>I7/X$E_$-PXKD0$.30(4#2]V>]5]3(()HKF0Y1B58 MBPX4DHY"ZG]6C^Y#]IM1T&&7,)96'Z)*.'

2P:#YF7M(1HM@@^G\!U; A],JGAT3&1"+>NL;Z0YN%@\3AOF>/0A]lC$9F_6U76/ M01E*W;O<%]{A.;[:H;=E]V<],:TD&K8R2"%S#-DTYGG,C99T*H04N+^LGVL MRW>'51+H.
(0],DVAB/,C8& ,7@&^3Z%:T%$W70:1ZR"3PHMM! >TA' R*=#Y MT+!GJ<4G(GWO\=.(P1$K"C&M[BFY?1M.5&P!/E:E\E7@>1XO6:^[0WF+WWM MO!53:(NQFDG](\1_SL &$HY"JJ-
_\4<>1'%.7Q)5HH7C M0Q*Y%YR."0GV:1A0Z\IHX#N\%$Z=?2'>]>)3]EWAOKHH8!"&Z7^F"\H=6[(&0 M 597AL2^(_FU= !A648"&%"W715)XX[4R^, &@&]IIG2K!R^R#CEU@!PV*.
M$!10EI8"L[2VA>;$8#O3H*UT[:*@QJ0477?M/<)D@45$X5OF9OAC-+MUV&"O.?AI9K A4Q[$\:K@X]=.5?C '\>$3A /\]M5SC88<0B=0BN.&6"8X'Q.D%:?"P:L'!SMV7=!CJ05Z%3O3..*\P&K-/38>&
M1> _'1:/FI(<)FD!6Q)1U/D0$E 1P4> MP2"7L#Q=8LGV*6LM|)9^T7YE.Y_8''6P1W;-1_'6B=5XS#,!%/Y+%Z?"SG2) M1\%][SY81NGDZF*%Y= 3#^";;=;UQ#P
M&!]L^^!1MM&A:"+3>,MCT35WML0T7L5KGA,2#A+==W'<@ =#2] X+4JQ)"MD M% <0(\H@!9%^9+LJ#Q8 !7VC+RHI2E MV\N3K+'JW*/KH M%H[KC=PLULZ;&T?
D&R/SQ88(=*GI11B7[/D3_QV+Q9N8:/3@3:^*GZFW]HJL@ M8B;/(]U"2D.[,>;"BBP1!>\ZC>IL#%^;GZEW)FEPM6TNQ?|+IWL3]6EY|=-23;Z+O&5P):\$ MAS('@H'
Q:*6G)7QOC2A\'9UO&Y:7!M#^>E,/;[_ST2G! *S- B^'4:D5U]2 M"F%_YLTN7[I\'ZGM3(179CR5B4-2Z&10'W([?CMCF1>@#D0]XJ<]HC#9:" U MKGJW
Q$^4N6KU)LI9:0@7;HTC<4_"Y<&=TH>PF '2H5:P&3L M@8>)LK_ES8< <&DX MS#'3QM|%&%9563. ,+0L.;1;R^:PRHQ7\"[>C":53KY)Y<-/LI2P?T(B M$@Z-G@Z?V:_BU^7C\OB-
A<--K>>S1P\G8%ORW3O^T;E6OC6CXZ/Z MY.<65,MX+L#[M0,S2' P@.%/GC^/U!+ P04 " !(@&Q9P5FG/^T& !J M$@ &0 'AL+W=OJQKIV0IK@RS=5%PLSX72J].>N->^^"M
M7.2.'@Q/CRN^$-?" 5I=&=P-.RVI+$1II2Z9$=E)]VQ\=#ZA_7[#;U*L]-0 MHTCF6M_2S:OTI#-*Y M$[7NG$>/*KP6U8#%HSZ+1M'D$7UQ%U[L]<5/AL/XW'IPP%[M]?/+-
Z\OVO+HC#D\Y&59<\5$E@G/"N8 D.%.,&E] MDJ>LKH@SK*R+N3 D9^6BE)E,>.F8L$Z"$<)"4\K>U^D"/'6VSV29[#]5Y<*; M:;>EK4$@1I9DB%*63/ D]\;?UT;;5
;J8F&52ZRL!$/Y\8Z1(=*IRX4F_:E8 MHJ)49-='!1V5@AE:H\-U8B'A7PJ]C3=KP0T 0E1I*LE.G^G:P">]E+[&H,2U MKCDZ
(98V1Q^%CAOBF*>9DG.RP66X&*+F6604WR%\,E,!JR5_+C!&|LX,'$! M+".65%GZC%N$IQ3]:\@9EL&(-A9*N"/3I79D'9@1+C"_DBYGB3 .M=:M!^S,
MHI8FN3>+K&Z\W3ZGI5;P0TFW)H[OD#)\.<9A=TT#LV[GUW ?>X M\;#?Y+JVL&J_]T6"?N+-U=[5O11[SO:C?CR-<#&9|4>S&2[&^[-^%!W0U?2P M?S"90.;!\+!ITA^/:/>T?S
;DZ((#^@B/NQ'L]'>91>]3]1H.CADWT!L,,8? M[J;T%_L[0GH'Z;(&AP\-5H3INL$DI0UB!W@^9+0PZF^692(%3Y37F5#&X%FB M./IGVJGW2'FCPM4&Z1](E@H(>,Z[_^@>>#$:3! ?
K8PHTCYLV"HH4I2]#>6X M4NM $](>;/GBXG1R^T.H/$?(X<-!&II;]#'L4I[*CZ(0GL>G/F*QQFM1#B(FV.*B'I?_9@^X2&)6DTH&7U=2H8&]G\1 M,[Y/S-&N$T>OA)^?E16.#
M'*0V*3[4M=4BV$"[31J4>,$*LPPU62*)0.M]MQF20M^7CAHPG3Y.9@XD*^R4 MGD6T3/ L##%,23X/G9Q@]N&T1\;S#LFTRJ%:*1POI_793-"A#E 6Y\%&$80
M9Y=YA&A=45S/P:!Q!P))Y13,'7S!^(+C*\(; *>Q 7C@;;BM*,*NDN;>W$E0 MU,ZCJV0A'0^FH=5BG"/>;,^!S6BRZ<>?6[]3C22DL$LIC L9RY:3G75?\'TZ4)B%P:&"Z>
(PQF,ISGA)TIH86:D-Q MER$41KE):L)K5S;?\\35U'D\8&] ITUAAX,N;7(_H#"=YX5F(-&T]:K_A M&>E3.FE&(5Z[7!0I4G&]C%I*['<>A$YPB;J!JD3Q-]@B:RIT2H2*0AVNV0!D!
M/BC>X8Q?8@>>?_ML%HT/7FS*_E:N9CCFTF?+7-HE[M(9(&\;%'?.P]Q^X5-^E@UTOF<.0]OQ!FX;]RH-M09H=/ =W3[D/*6?A^L-D>
MOL*\YF8AX9P2&41'@X/]'C/ART:X<;KR7Q/FVCE=^,M<<$1/&[">;>W:&S+0 M?5XZ_1M02P,$% @ 2(!L6?C;O2SK!0 lP\ !D
!X;"]W:W)K&ULM5=M:]LV$/XK!W4H6L"1;=EY:?,"_A*F9D";(&ZW M#\,^T-+9XBJ*DG%\7[!IHZR8R=QVJ[:%UNDR./S//)R1]W95&Y MXRCWOG[:[;HTQU*YV-18T9NIL:7R-
+2SKJLMJDPVE44WZ?7VNJ72571R)'/7 M]N3(-+[0%5Y;<$U9*KLXQ<+,CZ-^M)RXT;/<\T3WY*A6,QRC_UQ?6QIU5U8R M76+EM*G XO0X&O7?G@YYO2SX3>/?E];?"W?
B,E$.STSQN\Y\?AP=1)#A5#6%OS'S#]CR MV65[J2F<_,(\K-U/(D@;YTW9;B8$I:["O[IK=5C;<-#;LB%I-R2".QPD*-\I
MKTZ.K)F#Y=5DC1^$]NPF<+IBIXR]I;>:]OF3<:XL[IP2KPS.3$F^=HKE.NIZ MLLYKNFEKZ3182K98>@.7IO*Y@_,JPVQS?Y=0K: E2VBGR;,&QUC',.AU(.DE MPV?
L#594!V)OL,7>,.^W2PKC&(EQ--\C"#1;*BP+..Q!-)B+)M5I0!-+<'Z,) M\Y9BZ,^GE D'#Y\^F//JK:M5BL<1)8Y#>XO1RX3.TABM:P^>L_Y ' MG[?
4[\4P_C"Z.=\Y'8W/W\'9U>7U^XNB7;^E\7JH)7GBR_?'&O M)+W#L%JF9:9_^!HFF*H2 :=3E%2&5\H![SDC =!NP?*M8U\#/5RJ!23#CBSN M"&RVJY@&NU]F;" B8S.5!?<@'V$CH[\V%
<) PK??@::F*4V1I.K:FEM5P&01 MT!,B52V89G__T &E?/HE-T6&UL7PF82TFX=U[N4O"??,*D+D#6"A9WI2(-3* M>IUJLLK'S97-
'",6PV!JINXZ[9#18*]#'I9+&+UBJE:G[#59]7@&S:_M:.W]NAJM- K2>[E$555#;/7*!0%1D-DUE%;:_Y^>I[K-(<95FA542R$XP3! MH?<%':0K2)7+P5!GX<@7:J:QD)JR)
X"))8HO270NIKQ K($?E&'U:TDVO'Q M?Y'#6+W:."?]J32EGM%&#Y^&UBO^US9M2HH!(D*.N2 [4+/OU^0&CY:*-(6) M RSKPDCU
)*$V"Y(1>7(J"%WLD\Y;A8DH?)")]-.372A/PM4%G'IC)"#B%W MJ?I2L$\(Z+($B\/H8=!9C]L0?PR!X_I.4Z-$.KP7#ZA=%85T7MK7BX>K\;9@ MHODZI$^Q6,8!>1@JXR%:BZP=J2
*FAGD5$?4[] M88?=MW%"R^A![':#;V5Q]*@QIXW$MX#(2D$^0DW*58H"W2-4BM 6+7QOM:!JX MU^O549R>)7HYDOAV$,8P(\C=.T-7F
M)I&:W+%9=9^KMJ&H7(76\H#>1MOY+E:4;S^8:S%L^P]"\SM^QE46?[]V(8&] M\=2]A'P;R^FZ>6S-SY5[E#=>?/ @;Y+[_/Y/]\Q/@-Q?*\P!Y%Z\MPWD2/S_M& [5(<)*C8K-"L?
2EQ6E*"]M(T5$GP+BV:C.*= MB_>2F;!OO]RX$TM5[N)\711E,><;N9H>0&]GQKCEP,^8'77/_D' M4$L#!!0 ($B ;%DKT6 7@04 (@- 9 >&PO=V]R:W-H965T%NOG6Q/:,[21-IY/&(R?
M0Z\[B[(\W5AWZW/F0'>%*?W9(^A>C:. M^33G0OG$5EQB9FE=H0)>W6KD*\B2 MKQWYNBB4VUZRL9NSP62P&YCK51YD8'1^6JD5WW#X6ETI(OTZ+YDNN/3:EN1X
M>3:XF+RY()#U<<'OFC>^]TS"9&'MK;S\DIT-Q@*(#:=!/"C\K?F*C1%'@/&M M]3GH0HIA_WGG_4/D8R+Y?G*FCI'T%O*SP>@8GXV<,IJW!-.)N D64[U10YZ?.;LC) M:GB3AT@U6@.
.<+F53;H+#K(9=.+\)-KVE.5>U2W.PHVMG5TX5IZ, [|)FE+:> M+AM/TV<_42?;!ER3^_+C+.'IB.@Z[!-=] NIWL=WG"5T&P\I.EX>K#'WZRC M.HO^9ONHYM9D[
#R6ZW#EGZS@>G/BX4/#OKXZRG6C=.#IYU*S;SQE4KY;("B M\.S6/#A_]6)R-'Z[!)!! E@G_?_M#M|/3V-7[QB3Z7(]$7KD:I8@>:71A2R)DNK7(9V26]TP[%99%.O,C,E2TJ
M56Y)596S:\Y(48G"])&&NZ=1-30(387JBH*6EW0X3L90N#%2K)MH)"Q8+>3RB$E] 58]@;&D%'B6% C(6MM:__L M\L:AQ5I'@5W1\=T;0SD&
[0O'I@,J.N0]Y/TZL7)='+\UO]H^*!1_BN)O)OW M,1$11QTS@#F?*\G*O9,.;M2C:XDVR#;(,BT8W4O80"D9+;9/8BM4B=9<"'Z) M%0TSQHF _4=+I;5RFE%'B+Q4C11TF9HZ$Z@-
G\KIE"$B* M2W;*()2[Y28,(VVVT*FD+]/2O?V0= !?#]8^PD%$90"_5-+6J99T8"Q5E0[* M#)&!56T4$&WQB&)WD87O!6X!)[WZ\EU]"I4QJ)"[P=#P7)O+<
M^1A&V'4:D%8MYTYJ7:8@XT8"\]HP3<:+UY.3WM:\OX-QN6*Z2)$#X, Y)?^% MVG9P$,'7"MQ1+[MT0L:E)_9!+8&$&.;#;[EV4P]>39Z(,VR+;V-ID5(D0PDX^ M"("@?
1%MUE<[8221MZQ)C!Z\,\Q\YYIW'=8+.E<7+0M<0>Q7$R_7X8TK>UBQU3!B6C4@/@ M%Z\]!GF09OO0_4LZ2DXZ3Y$LJ36[<<5-V8K;ES0Y3H[&HI F&&4/Z?X8VZ>B
M3Y/C'X@^36;'_S_Z+&H,=AOY*>U3';+G\AO.NR 7A'_=NH0N8MH?+QD^(GIP MG$SNSS:4M5HK;5"RW!:']DVJH2^G_T;89RL"9'NC4",*OVR:[,ZP!G?S7WO M^*G309*<,WH"<
9<|'V-'MJXC[GT#Q7;!LZQ=1A'WVM/U4\$(NDVSU|=$A) MN^[A?$!'Y(+;-LX R7>F32VNL-\E9GU#]DRJ31Z:CW6?&17.[OE_>?*/@&H+&X&PO=V]R:W-
H965T1"3X/"F.H\#'5:0$EU7U8@\"27]J0&EVH=ZDH! MS9Q2R<,XBD9A29D(9A.W=ZMF$UD;S@3<*]+KLJ3]!0*XW$R#0=!NW+%U8>Q& M,)M4= U+,']4MPI788>2L1*$9E(0!?
DTF _.+X96W@E\9K#16W-B/5E)^6@7 M'[)I$%E"P"$U%H'B\ R7P+D%0AI/#6;0F;2*V_,6_9WS'7U940V7DC^PS!33 M8!R0#'):WI!C>44-
G4V4W!!EI1'-3IRK3AO),6&#LC0*3QGJF=F#HPT9?3^# MPBB02UF6>%O+@BK0D]"@#2L9I@W>A<>+]^"=D1LI3*)0F2OO=4/D5M',&X) M7L0'
9=0]4D2]4@$GG<,+PDCUX"ZH$$VM-;D%Y+\F?\Y4V"O/C[UW^ M>KCA;CA;,^>ZHBE, RP*#>H9@MG//PU&T6\'R X[LL-#Z/\C.@?Q=K,=Q'WR ML/CP_OI^<47FGQ=W_<+=I=
M'M,DI3RM.;4\5Z\D8\\LPQO>%L=M4P#9M.[0QAU1ERM$DCE)O6,.4Q/L'MI0 MX6"P\3AE-,EDUB=7C-<6]I ON4BRZK^(28-!:JQ3UGES-K#!M)8QAYR@.PV
M@UK;'6OM'MNEKM4K61J9/I(;,(5$TR*S;W"B.$F\:U0C&,??CB>-)R80&Q9:Q34OYX?O6ML??*V?-/Z M!KB5^1,I6 97EL$.P2/'P%GO9D>^M95QP-PI"L9V&$2)&P81&8U[
MT6E,+D$9_(EC;GQ-GNW,(G1#58;A<.F5\MK>0*YDB194$V3J4U#F78C_6:4] M&Q>\4 TM0QʼUGRO1"6YC=B7ERQ!^T'&/P$$[0$&B_@# _Z)RS+E;]+MF:Y-]' M.SD(8VGL=N3??
3CL@NL K2="[K&2_S4/5FB$A#CFJ1OW3DX H_TSS"R,K]S1:28,/+32ZE:1?60/=6GGT!4$L#!!0 ($B ;%GYW)%BA@< $02 9 M>&PO=V]R:W-H965TIMEB,=B'?;%)BKP\
M]lQ[#T6=/VKSR:Z%<.QS52I[,5@[5Y^-1C9?BXK;H:Z%PI,E-A5WZ)K5R-9& M\,(OJL1'(;34<6E&ER>^[$/Y)<)-ZZ42GPPS#95QB+,D08/S6V1ST6]+"_?;.^@_>=_BRX%;<
MZ/+OLG#KBT$V8(58\]9T]_KQ)|'Y,R9[N2ZM_V6/[=QX-F!Y8YVNNL5 4$G5 M_O//'0][^[+P*POB;D'L<;<;>91ON>.7YT8_,D.S88T:WE6_&N"DHJ#,G<%3
MB77NU%KXZ1:G8\LB0,6!S&Z0OVDM['Q-M+OM5'|L^KA74&&?&OY]QMK:7/ M6Z,J.;,US\7% &5@A=F(P>7K5]$D?/,"UK3'FKYD_=OB\:*)YP%&R9#-;W\ M=_OS [N__?
#^_N'NYQ_9^P;UV>YH&3<"^>R$09])@DDJF5R;@]M<("O=FOUP M-;]F5_,;]J!KF;,X"U^_RN(H?L.^]BKPENDDBE84Z,"UZ#"K06[T57-U193
M>+G]M["L%L;+"VU$ZRK^:,%R"75OAVR6YZO=T"9M"R'!2/)L%YB!0$UHI . M [6VSHI UVW CA=MZ4SDO1 77;J-7 MAE?8^LK2 Z2D$]5"F#XO
Z9!GGO4!P2>L=>O9ED2OH&3I3:\T.Q!Y&LE+Z!D MK!3<*"+&"O&)IN5P"UOQ8D/O\1$@3!3(2@(BT4P^- IPA]XOL%Q*"]O42F\X MZ2YS1 ,X6;4NB<\(NA2P6+ ES['S-
F!"\45)>Y+QNC&VD10GR@_;0L1*4+04 MUK:85YJ7EB%Y>MPM@EUP_QA/RFHRWCIU]@D"45](F\N:*LF'>]%8:MHN&Q6. M)W(\8 J@ #!@:\%+MR8S!\\I,1N4$(,YK-
5LV9;D]U5XT>E8"5FI*T)P#O14MID4I2,]9=_ '[*$M487P<$%KV[FG M;7G3_,YFGY(OE8[=817*Z+(D"\['S0@O63XFO :^SQ*;BW++IBG["YGS5:<= MT+9K?>EAKX/)LVD[&2:]0DW?
V*<|*6;]OLB'/C=\TI#'Q%'GSQZO+<3O+5N! M2E5TKO><.8@66VC(I%2G;<9Z7C;2N(;(+;G%O&&O$ _(PZL*F9%#P>[@LKG! M.8H]E3L4B[G%/$&C&U=W',4.NXW\W^*T2
H6DHD%0O]0.79-H4_U*T1;3MTK) M?Y"0EW3"^U*7.*:0!56]YA:.Z+8Z>VB\# [KW0O 3@T0AT?0C3@+?SZT4#O3 M?Y8"D%70S) MV1$N%#X)?VFXH=/"OSD?TG]T+S9"(3G>
R'W>]PI1%2PX[]J:T^,*#PM M8O23/_13/WA$POH=BZ)Q,$UC-LF&,>9A{ Z#\1@#TV'H!|(TB&8S-)(T2&?1 MD8_R. FR;,J2:$AQ&L^&-%-
XN$,O5D03A&NY,P/KK1!F0@II[+]XXTALR% MPPA3HW3,@2F;$7^:1)9,T2)()FZ3=0!2#+CA. MY&?!)(E;2[,)%D8IL>BIF4V#"$XG8]|-HB">CLG-298\R^IXNF-U$D<]JW$2 MI
@OT1IG01;%>[R.PS3(DGB/Q3$PA-EXG^D$T9AFOI4&XS#I5E^A%IS/:C!Q M')T=G"9Q$,\2 MD)D$\3A^2A%0-PFFXXEOA^$T2*()X>]BQ#NXAC1S)T]4X(SN!$)Y'<"E0I>R
MX/1LX4\>VA@OZT]I[G3^$=IYMU=Q%T?B+?:K[U3?]-@8[8A7"/0AS< M.CKQ/W!-JHVPKKTM0!)LL[XJNG^ ;5Y[O8XVKO9XU5AY;]?T('?*-=>\OO1 M_A/)5?
MEX&EZ^WWE'3=$[4XG9=8&@ZGXP$S[3>+MN-T[;\30!F=KGP3QUDA M#$W \Z76;M>A#?H/1Y>_ U!+ P04 " !(@&Q9C1/>YO<# >"@ &0 M 'AL+W=OO.&C#D !N9%&2
M+66V@21=N@++$#1I^S#L@99.-A&)=$@J;O;K=Z0/?==W>\ M(Z<;I1 ,"M'"EZ;69A:LK%V?AZ$I5MAPMFMGD]5:VLA\5:#:9N&Z^=+K-5F%D3!B^"#6*ZL$X3SZ9HO
M\0[MQ_6MIE78HY2B0DF$D"QF@4T?EEZO2|PB>\&[/S#2Z2A5(;O&^G 4C M1PAK+*O#X/3WA%=8UPZ(:#QN,8/>I3/_:_7Y!O_;Q4RP+;O!*U9|%:5>S(N@ MQ[JWM?V@-K_B-
AY/L%"U\;^PZ73'HP"*UEC5;(V)02-D]\^_;/.P8Y =,F!; M ^9Y=XX\R[?<\OE4]PUHITUH[L.'Z]V(G)"N*'=6TZX@.5N_%I++0O :WDMC M=4OYM@9.[OFB1G,Z#2WY<)IAL<6[I/#8
;P<;I2T*P_R!++?I]'Q*TGR%X(M7K*C@'>X/H-X- 0V8LD1O+@/./9X\;& N=#PB=L M8K&51EX;PTE)EEP;$)* 5&M(S9R>#I%&&+S3RACX*&F(WD['ZG+D$D&P2?3-
S<3[,TASB/':6L0O2 MR1+&_F/JR&O2E3**6)>ZX80Q>-F-XA2.-&/:-V-ZO!GI4BQ;\DX-<4,YMNC& M)\(U(MSR9T<2K +5:L#'5EB*OZI$+;C%?1UI[U-G^COV,-/X?$-:HA2I% 70_
M:VY=GS8[A-8=&7.(S1G<4X];G^L?20:"Z5I9$-)Y24P-P(>6ZZI!,87\1E= M3Q-<2>: ;KP?F@E^#&Q0HQL=W1PQ!\?"@32: =VZNRP.NZ0*L_Q[U5U_)5'4
M][NPOAV5GQY^%]9=9W,TO'>@Q?NW-D-ZJ5_F;@AW$K;7=^]M'_\7'1W_JMZ M]W*ZX7HII($:*S(=G4WH6.GN-=(MK%K[%\"67I/^,\5/>!0.P7:KY2R+POG MH"\2SO\&4$L#!!0 (
$B ;%E-N(]O/ < &L3 9 >&PO=V]R:W-H M965T5+:ANPG::] L&E MMM-#410%+:TDWE%7)F%,F=]S_3P_>S
ML[$@AUSEIBUI*/#GB[MR546*X,8OO<[QUB0)/CT/VC_$V!'+7=&X*U_]6,[: MY=DX&[.X9FQ>;KNU@Q?3R6]$U]U<3?[+[C3>R833=-ZU>],#Q8E77WM_BU
MS\,3@4SL$5]"]@(I^=X:BE^^+MC@_#?Z>!>*&-CK$4*,TG"MK*LI-&_"VA%Q[M?NV^N'KCV+6;^D5=QDP=W19WE6N.3R_D)/-NZIP;W+M5!A3=N?
<*TX$P)90[HT]MP==2GOQ+NA^!7[ ]^!L"" M_5BV2W85D^T"^^?%71/I_]J5@$Z_V:V?KM"[9EU,W=D8=Z1QX8L;G__A.YF(M/Q[PWFR]-X>TG]|T-X?Y.7M?-
L5B$=RBB"4#90CM[H%]+'[R@=WX39BZ73$< MMG*[=&SN*US7LEZP-F*!S1[M.0;%N)!;M6=TCX4- (BH-F1S/8)Y&RAC* ;?"F.7XW^M K_UNG MO(/9+DVO9-2C]]O/[.+[SS<
0UCI0.Z1%S]_.+!;WQ85^SK+Z'83;PYG-=KH MD3QF;Y@4.4^UP,E*+E.#PULB$X>G@IZD-%S&DTVXDFI@2 77,AG=NNFRI!5? M/$1K/EJ;.Y3*0BQEBALM(9%RJS/05)*#EL
0T7*C1YWW;>=:5$+BG8]D/-,I MLYHGPD)$)ADW1N%%SG6JFH^I$Z9CD$50:1/&>2:W!3
MH#G31C!I+)Z2Q/1>#'(4MN6IH6AA.\M2(D$!92;GFD\U^2H67L/]#0&A%>IM8GR(/$_RON &"9:2\]"- 3V& MFUF>Y[KGL' N1PGV0P(Y-
;YE2/%4I,@K%BN5TN!:G\@O5GC66FW:H[B;GZ??;6H42#+ZN' M1R>GPY#*[|(F?P9FLK(JFRE<*F]')AE=:%J(P4QP%8 Y&[A/#HP?NQT_]M7C MQ\U="%_3)W+ DY,X>\/\WD#)-
W'D3KX?M& UNP:10QX|/Z9NNZZH_F@VYO8>] [I&4'4))L49(<1,G5LJ@7+F9@+TIV(>'5 M6FG[V%_U_\G^\=JR?L-]Y-FHZ<;*;FQP]M<-6@:UP"3%3*6E R. YO,;3&F>
M9G1(,11$;*#HDD+&%<6 I$?7SYH9[<;H1#X\9O4(;9AGMD.5S#"_9#RF"<]$ M=\2L%H!2A!U&/#HT'3.8R#00>%E6]_D"WF|"[*H.%F:Q.4O,&(CUV@+Q4Y#PUI:N.* M)#&Q:-
(DAJB&AIDUW.3RA;/4>?&_W]TS]93LP00M6)@VT1]M>&)-/.984$SG M.RQJU3FL-9=]G+GF)@6U'W'%["?\BT]G/*! =4EHP]?8=S%9\Q@W>OO.##(M]<7OQ#>:=)!XTBR0R8W=
(C?C_+$3_&2*+>D.S M@G"&H6XU'93$TIIO.UB'5Q57.RP>N8T[G@!)B-><4F-U4GV615R((Q(SK(]Z M *7!WC$4-NEJG&-11AX.@E);P9/UO M95SIN@L\(--
H_4V1R7;L87N2OMUXGD9":>RKWDOM7&0F3SZ X%_X1?S,0[_1 M2T+W+61+W7Y)NN@^H#RR=Y^A/A9A4=8-]P&UL?55MC]HX$/[.KQBE MIZHK93=O!,
(6D(#>ZBI=3WM+>]7I=!],,A"KB9W:#K3__L8.9.F514)D:,\\ M\SSV>#P]2/5%EX@&OM65T#.O-*:Y#P*=EU@S?2<;%+2RE:IFAH9J%^A&(2M< 4%7VS<1B.@IIQXR-147^*A MW7-
U/I> U"LVE (7;F;>([I=#Z^\<_N)XT&?**W MC*\"KK&Y@R3T(0[CX16\I)>;.+SD!;QSF?\L-MHH*HM_+PGM<(:7<>Q5N=<-
MRW'FT5W0J/;HS5^_BD;AVRLLASW+X37T^:ID8D<,N8!5JY0!'R8*^$.*V]/X M7,BBHJO%1(Z7=%S-=%G'9[1U39Z@C]6ASK(Q^D$CE=G*BDO0N*NM2TLGKF"Q M7L%'V? C')|%
G0GR#]-R&$2W8@8+,-)! _*SBC#^WG2&7JG!8!VY*,"7" MKN7=S$G7)RK!:'0;)2Z?=?G.,F50:4?M=$*R*&%!F0%M^0,5K\%Z0^&G"G:N M9"1P0(5V*XD$Z: [5Y!A(8B/*66KR5/?W
\>CLG^[))U%^M_R">?OXF#I?#. M4KC@.' 47/K>&BQ9977ZL,$=%X*+'<@M-*BX+. 72,9^/([(&"9^F*;=S#B+ MNYEH& T>E=QSUZ-_/HC,'R<)C/UT$D,
<^0]&3LSCOTP2YV91'Y*@#<#*G^Y)XZ4(QE%,$PSB(AH3/]I M%CV+HH/X44(F)P1 QL0?A]F%F4O7-SCKKS6JG7M%-.160M=]^]G^H5IT_?G9 MO7OE/C!%VZRAPBV%AG?CU
/5O1S=P,C&=>N---3[G5G28XO*.M#Z5DIS&M@$ M_?,] 2([1L6=1?+#&I! NPL !D !X;"]W;W)K&ULK5;K;QI'$/ .7S&Z-!%(&.]%YPEyLI.FB=0HKITF
MJ]]J6NX6;I6]6[]]9^S^]9W9A0-L0&E5/G#[F/G->W8F*Z6_F8)S"P^EK,QE M4%B[O.CW35;PDIF>6O(*;^9*E\SB5B_Z9]DYROU3*?MQ& [(}1-5,)VXLQL]
MG:C:2E'Q&PVF+DNF'Z^Y5*O+(HV![=B45@ZZ$\G2[;@=]S^NKS1N.LW*+DH M>66$]D#S^65P%5U68)@>'GGK_A M4A(0JO'7&C-H1!+C[G]#_L[9CK;,F.%OE/PJK^T9
MS%ZFI"_L/*THU$ 66VL*M?.J$$I*OIE#VL_[#",PR,,\9HA=GI[04[+M\RR MZ42K%6BB1C1:.%,=-RHG*@K*G=5X*Y#/3G_F:)*!]FF@/@EXQY<]2,(NQ&&HCT.
05QH59LHQ?!ICYANM['DQ?O8B&X>L3"]:- M@NDI].D=%EI>2PYJ*#K4K++",DI5^%#YHG/96^7PR19<[YW> MLNVTI#V)8@=;;[&E=Z$PX,ROZ%A4@.K 7$FL:U$MP%(&03O' Z;-
OU>U0<5- MYZ*%)>3H49RV:(7+%L86U[.<+\).&P(?^-,DVS,:GZ4NN6L!OZ /7K9^T,F8'+F.F@#DZS] #I<[%VM/MN(-H;8B[81*! M7P^[@RB!SO=Z,OE7GDS^LR<'H|@9?
AX.O\N3T7E^_A^DK;MZYNE$E:D24R?I M(&4;!F&(9A[U]&@XP.^@.QB&_ZNGH^1\[>E1=Q3'J,*G@RA:E?B$S?;XS\@% MXW'KRE 1'\CJ(O=)ZZM[-M#-[!Z%+3B6'3VEC8:
(2ZAC=54NC;;@5&%ZV_GSVHWR O11Q'S.R(M:+*"!"PJ\3<938TGJ[4F<87("F":0Z4L'/WFM7:]%7,-0%XRB4'G/I>&;;9(2]+95.QWW/.Y5)'6V[MP71,4R
M=QXAJOO]6&3*X"3H"O:IP!%%BXQ)^=AU7!G7EE&8YR[2C@/]JC)7H 96' I& MD)E_7N@189D+@I-%E_.:X0#!EMCC!&$W4? <[C7N'2NKM$M2*GRX5+7 XP)K M
;%W01I]>H=>\[.0%5RO7!CHP%71WZV:DZ;R?3*#V1;?(M&O9&@P"T'Q7]QIJE&\IFRN*PYY8%3M=<$P'>SY6RFPT):.;UZ3]02P,$% M @ 2([1685R#6_ @ /@8 !D
!X;"]W;W)K&ULA57?;]HP$'[GKSAE/]1*$0E)@, @4FD[K0^56&&;IFD()KF0]$F1<88EDWU>8T4G M*1*X[%$LYIM<87J6[T4Y#D=2I*76,F<5R PG5M7@^DBT/$FX'N.
M,WED@U:RX?Q1.W?)W'(U(2PP5AJ!T?*$UU@4&HAH_-EC6EU)G7AL']_&^VD M9<,D7O/B1YZH;&Z%%B28LJ90#WSW!?=ZAAHOYH4T7]BUL2,J&#=2\7*?3'Z9
M5^W*GO>_PU%"Z+Z1X.T3/,.[+618WC#%HIG@.Q ZFM"T8:2:,"*75_I25DK0 M:4YY*KJK8EXBK-DS2KA8LTV!\G+F*(+6 4Z\AUFT,-X;,!.XYY7*)-Q6"2:O M\QVBU/'R#KP6WEG

%=9]\%T;/-<+SN#YG4[?X/G_U0DWN8P++AN!\.MJ(Y6@ ME_'[E.06,3B-J+ME*FL6X]RB=I HGM"*/KX;C-Q/9_@&'=_@"]T:IL$> I+
MP9]RTP34@_#JPEB5P&V:HGG:1MP#4WA*R]EJI[6L,Z2*!;5M7FTAIVJ'UM6L M>".@?L4L;YFICAEVS&@/!#&;]JB50!'PUX8)A:)]+T"WK;#FB>C/_Z+U5L*U"3V'-_#T+/]D4=&$-IN
M&)(Q&(:VYXVU-9K8XR#H+=^61T&!/7!UI,@>AP,-Y-&&-OR)[85N[^5>M'+P M1OT)?*"T_H 6\D9Z\8UWZKTX1SU=HMB:R24AYDVEVO;N=KOA>-7.A)?P=K+> M,[-
*PD%II3]|L=#"T0[K5I'\=I,B UJ7-&^,F=& 1Z$#Z/#SE7!T<7:#[RXC^ M 5!+ P04 " !(@&Q9:IQ/L1$# #N!@ &0 !AL+W=OJ%'H6%,;4DS#4 M68$5TZ>R1D%O-E)5S-!2;4-
=*V2Y(FGP61!<(2,V,5& V/>(%E:84(XZ'5#+]0 MUO'Y?*]^[7*G7-9,XX4L[WANBEDP#B#'#6M*\TGNWFR;S\CJ9;+4[@F[UC8* M(&NTD57K3 05%WYD3^TY_()#W#K$CML'!,>%
MO9254?26DY^9WSELS&'QB(IN 2YD5=%IK0]F4,.;SVQ=HCZ9AH:"69$^ZC(*KK ^A23]0QS%PR-Z29=YXO22 M?
^A=,26XV&JX1>73A>^+M3:*"N7'H7R]W/"PG/UX)KIF&7]T63E9%VMV5]+8.5SRLK$2'^BKOQ&9K/#W*1Q* 2CM&E)LY9T MW9'F+:D@4NY):U)P?D
]"0S%>6B8,O8(K,=/9#0CL9R1$MKJ ZH=@R[TOH"< M*4T2@B0EIDFLI Y%)=\R<4':LM%DJ$\FO>LVUDV^=X3,]D,.SM"^!(N#,RC.TPB!(W#")(Q_WH+(9# M!1T^ZT$5JJWKM)H"-
,+X=M3M=LU\X7O8;W/_)WC/U)8+#25NR#4Z/1L%H'QW M]0LC:]?1UM)0?W33@GY(J*P!O=I(:?8+&Z#[Q;YM*B*/I 2V-;6(E423K>_'V'E.(X MA3?
H4U_LF=%#6$+MK6VF>+Z'1^\68 MC5\,=_5FZ[QAMIQW<@/WX!Z[6X/:[)"EJEM0MM:*&%@OQA?L_#+V_L'AMQKV M]D@FOI.5UE^\0^/<$5] T/A'"^'O(.3Z4](''\DOVCZ%W
MI&4E+5SIYO>Z6U='(Y-WI/C/?&;%X(K89H!%^AFQ(14<(C'K^33QR:%2&?^,_-GFQLL[@ MU?CK5+M]MOAT:C\NY[:)2S&\ .\6S!.,ES\|Q1+HQW>PQ@>L\7O9E_?1E)"/
MM9*JK&5#;E0_@_XRKYZ/FAC:.M7!NS5.=_!2>'TH7+\M; Z%[#'MW!$Z@= MD,\=&!EJW*A2MT#.?M'63D;^(I#OB5Z3!^T0&NKB7WH.]203-\XP(-LW0*2DHYRD1 M?%]@5M
H%03SIA$?76F#9$@'!)LDG[$]0WRZ:,K0E<7)()V1G,9I3B8H933B M$9F,>L0(*2UHSG/"HFC Q+*"%MC8JP519D7L4&C3!RX_ ,D"II<>PC_!Z$B MYI2)PO.7!V0BC:D0*4GCP<
XTH6->)SF@K>4)2#&2Q9S%04V248=,B"[:I@ ME&>);S/-Q4E6D^R%U92S ZM _CB9>D$X]/^DE MU$]^'1"\;YU\#F)8I+5()BMP>P"%,=;5;N??#WW.\DUKM7H"Z_R+(KP2]&YE
MZZJ6I@8[):?>E+.C==:"V82E;3'K3KE^LQVLA^^"BWX=OKKW'Q6?I-D@/-+ M&D.C:9:,B>D7=:\XW87EN-(.5VT0M_AM \8[X/.UUNY%\04.7TO+?P!02P,$ M% @ 2(!L69IJSL-+ @
YP0 !D !X;"]W;W)K&UL?53?;],P$/Y7K" AD*!)TVYC)8G4=DS;PUBU"GA /+C));'FV,&^ MM(,_'O[(0R>U?4E\]MWW?7>^<[*3ZEG7 $A>&BYT&M2([2P,=5Y#0_5(MB#,
M22E50]&8]@IUJX 6+JCA81Q%EV%#F0BRQ.VM5):#TU#U9\%<+E+ M@W&PWWAB58UV(\R2EE:P!OS6KI2Q@>E8 T(S:0@"LHTF(]GBZGU=P[?&>$ST
MP9K83#92/EOCODB#R H"#CE:!&I^6U@"YQ;(R/C=8P8#I0T\7._1;UWN)I<- MU;"4_ YNX,^GPN+ETNNW9?LO._5=4#R3J-L^F"CH&'" M_^E+7X>#@#@^$1#W
;'3[8FKCV1>%,PN*2?WPM^]/7AW T@9?Y^$:,@M1)CW1 M/ M%)\@NB8/4F"MR1=10/$Z/C2B!^7Q7ODB(@NXAG9$)M$'$D?QE*RA,JV"9W G M0T4F#G=R O=1552POS[?I11:IS?
3N%,MS2'-&@ME]I"D+U],IZ,/]_):CID-SV'GGWMF@TH M>^$*6JF0B8IH7SM]3*M'NW!H=L"W69R$VT,!X4'S-: J-V*;Y+(3Z/MPV!VF M>.Z,:][^[?
P(>]*J8T(1#:4*CT97A57ZLO(&R=:\V)D6@&PRUK\Q*!L@[FO)02 M]X8E&-ZV[!]02P,$% @ 2(!L6:\D/0TD! OA, !D !X;"]W)K M&ULQ5C:;N,V$/T50ET4"1!'HNY*;0-9&]D-L%L$
MZZ1]*/I VV-;6$ET2=K>]NM+RHIDR92: KZNLR,YQS1!Z>:<'B@[#O? CT M(TTR/C(V0FQO3),O-I 2?DVWD,DW*\I2(N0M6YM\RX L\Z0T,6W+\LV4Q)DQ
M'N;/'MAX2'TPPQ6(V,6WPSP9%*R"-^B^' 3ZZ1@C*G]+NZN5^.#$MU! DL MA"I!Y,\>)I DJI+LXZ^B)%&.J1)/KY^KW^7@)9@YX3"AR>_Q4FQ&1FB@:):S(M+A'?Z.$S%(
\56]!$Y[_18H5]I-EC3/;!,H9<<36$NT P6.Q:+&#CZ MXRNDFI6(T2MZ3$ M[9PDCU3-!EY.%;D$3M8(>28)29*0(NGR"DTH%SL:C@/Y^4!*<_=CVW9]WQN:
M^U.TFC#7"T._#*OA\$H<7M\X/C'*.7K*Y)Z1Q/_ $GV2>X4.V"%D[Z1C;%M. M]9Y4(C/2;_Q.2_.::++_+!I0Z5?]:P(&Q^*UU,9.M1!26JH&]4=R1F:$^2 M'>B !&=-VK87A,T/I ESO0
[>C1AB29\L<@^2M;Y3FXUKD'N M2O^AU)UCO%9.>BI6HR,JZ8C>26&C/BGIJ5B-$FQ5QL1Z+XTM1JK-8B]PP[Q MV75Q3A1Z+8J$3TP6_M]TMACZM&DO\)O(SH.T]&@ MJ;6ZH-
"Q6I!5E@=WVH?^Y;88K$%HS!JXM'$.9%KMVP?N'(LN-NR5));,_ I= M^MI=\;5?E+ Q<IZ6#OG306=WJ]5]/24[4Z+959PKV[I5:5/?<];FACKVDI MM%2CKV6*5Y9)-R(1]YRIX;
(1P$9ZM7$X5QV]MW!+NMDMOK+/AN83*^=6$ MIHL*6G6ILCZXTT:\@=)&9_\]N:$3!'83D"[.PTYS&IHGAROJ9.LK8>LXXRB! ME4RTK@-)"3L>%AUO!-WFYRUS*0-1-\\L-
$.EK58!\OZ)4/-^H(YSRR&[\+U!+ M P04 " !(@&Q91+EM&" ' #!/P &0 'AL+W=OP%;9UM M(9+HDI33#/OP(R7%LE*%L;=S7S2VI/N=Q'O,DQZ(%X]4
M,$H@E1%/B8#Y9>O*.0_7K8XY(XAAI@R" MZ3|KF$ <&Y(^C^\EM+7):0*W/S_3:7[Q^F*F3,*$QU^C4"T06V#N M&M M[0 HW WJO!/3*@-ZN&?IE0' 7#(,R8+!KP+
,&.;%*D8W+XW'%!M?"/Y(MA#E:T\R'O+YYM*Y(E!HIWBNA]T8Z3HUE+]T%K&8O^{E}IE6F9+DA%R%862Y MDN\H%&^4<^2!8E'\3A_Q^=XC1[^^NV@K?
1H&UIZ5*2=%2O>5E%ZPU.UE,1/ M0P@;XGU[_,@2W]:7OQD#]WD,KETK\$,6GQ)W=$S02+ _:CC' MZX+9:V::R?Q)<-"P-B5QRH4X4B(1$Z1JD*O2T9&L@4X!4 M;R4S/9E$:
<8S2;)4=_X^AM"LM!=G!S%7,IW9,5E/A<>DR=@0AZ;^3=*L]1) MBM9BW5>*F# /$^;;2^+D]6D.LR3")!@-=?U-ZKK6R_Q;ELHLE *R*9N>&T% M[2N) C;(8>8V"Q MWK70/V+]"]
<_[J:!MY+V'?P"UM\%D??\NM_+TJ F=3?,2G%3!H@P6KE'6[* M.[26-]B:>N>";T_=9KYFW D41TQ!4[FMY'W+C0GS,&$^)HP.?_JQGS@- @N0 MDM8T<;;1Q)E5$S=%QR7?;B"9@FB\"
[02]JT])LS#A/F8,(H)"Y!@-8&,-@(9 M'>#!880I&4R8APGS,6$4$Q8@P6J2<3J5]!$Y6*>QH_?53DE[E] M7_6=H\BD(MO:N-2?-0:3XJC:+2 BQ:75UNI2[W #VFA&))!Y/F
MH=)\5!I%I058M+IT*EO3L5I@SQ/3_'GNF7*A&7I6DHV2Z;[U_#VQY|M;!Z@^ M)2J-HM("+%I=!Y57Z=B=L1NF,F$$$+YV6V&/_\#2PF\WAONP<68) -0U1:3XJ MC:+2
BQ:71B5G>C8_43_>V9DK2]=Q8U^[& MXK<=1MZ#IQNWMBBIHX:$K*IY]7'LCPK0@Z@T#Y7FH](H*BW HM4%5LDRV[%)0C0C5PT6E>:@T'Y5&
M46D!%]TNGUOLN(W(E1[U_WYW5.W,VI\]D&U;G?.2U'S!EBTNAHJ6]:U MV[(40A!:#U<+T/.)[D8ON]-CI)912B9FJ8-9WI!_\+?6/.S;OE!]7%2:ATKS
M46D4E19@T>]JJUQA]^P0[0O5]46E>:@'T'Y5&46D!%JTNG?^>\%#5OT)"WUQLU67?MK07#"8A%OA984O%K??,+$P*Z9BF.M4G=.A[O*B6"]> M?%%\E2]7GG*E>))_7 +3G=$FVZ
@ !P@ !D !X;"]W;W)K&ULK55; M3]LP%/XK5H8F)FWD2C>Z-E)O:#R@512VAVD/;G+26#AVL)T6_OUL)PTM2RNT M\9+8SO=]Y^*3BM6 MKBP%X-22"NH&GM=S"TR8P_LV5S
UXI2AC,!9)546#Q- ;*-T/'=[8'-V25 M*W/@QH,2KV !ZJZ<"[US6Y64%, DX0P)R(;.R. /(H.W@!\$-G)GC4PD2\[O MS>8J'3J><0@H),HH8/U:PP0H-4+:C8=&TVE-&N+N>]M^:6/7L2RQA
FG/TFJ M\]'SQ4$I9+BBZH9OOD$3S[G12SB5]HDV#=9S4%))Q8N&K#TH"*O?^+')PPY! MZW03@H80O"1$!PAA0PA?:R%]"-%K+9PW!!NZ6\=N$S?%"L<#P3=(&+16,PN; M?
+*3H]^8!.$&'H M-N>5Q"R5 U=IUXT#;M*X.:[=# ZX&:)KSE0NT8RED';PI\?Y%?XKDY9F[=@ MF[=Q<%1P >49"KV/*/""]_.?R>OI85T#$OT:+759Z=WOKDNO9:-
N6=,B^[+$"0P=W0,EB#4X\?MW M?L_[VI7QMQ2;OJ78[(W$]NXF:N\F.J8>'_AY._'6JEGE,5779WO:3]V1;=8O MSL=^?^)WG$_UE*N'TK-\/2*OL5@17<$4,FW*._NL&Z^HQTZ]4;RT?
77)E>[2 M=IGK20W" /3WC'.UW1@#[>R/_P!02P,$% @ 2(!L6?N4C08="0 !4\ M !D !X;"]W;W)K&ULM5Q=;^.X%?TKA+LH=H&= M6/R2I30),),([0"=[F R:1^"?5!LQE97EKR2G&R
_OA*LF*:%$?;Z^N7Q);/ M/91XF>-[Q!M=O>;%;^5"R@K]L4RS\GJT]*K5Y7A<3A=R&9<7^4IF]2?/>;&.
MJ_IM,1^7JT+&LS9HF8Z)Y_GC99QDHYNK]MC7XN8J7U=IDLFO!2K7RV5R^IA];6HWXVW++-D*;,RR3-4R.?KT4=\ M*3AK EK$OQ/Y6NZ\1LVE/.7Y;\V;S[/KD=>?Q
M>TB,T79=5ONR"ZS-8)MGF=_Q'-Q$[9@.!) N@)@!?"" =@'4 M#& # :P+8(>,P+L ?N@(?A?@MW._F:QVIN_B*KZY*O)75#3HFJUYT::KC:XG M.,F:E75?%6G21U7W7R3+S);2_1-3O-
YEK39_H#N-^L,Y<_H+BGC^;R0\[C] MK#[R'O+TAK[$_\T+=)^OBZE$/]I)*D[2G^KXA_L[.,,//Z$?4)*A[XM\7<;9 MK+P:5_49-^..I]W9W6[.C@R<'45?\]O:E"C*9G)FB8_<\;$C?
ES/U':ZR/MT_MW1(GX;U<72#[_8R(1YCE?.X.#Z>VRSEM=/&G1]EFNXJF\'M5J6Q6FM_6U";#G8A/MM>//|\W*#_3 @P=7X97=V+;!) M&#;K9Q<6]6'<8P$E.DQ88#[Q_KZ%:=?*M]?
*W=>Z;H7K9_2O^]OX\8MN.TBR")),)%IN?"WN?#/) H^9'(@R2)(,@%$IB5GLDW.Y"11^.0. M?\36Q&V"N*8D7N@Q0TDLL(E'L6\H21_&)@'&$T-)^C!.O9"'=B4)MA,4N"=(
M3A=9GN;S-U17+.B7:B$+)*0LG;+BY#QVY4*219!D HA,2TRX34QX)ED)(9,# M219!D@D@,BTYV%,NPCNMVNCB=_]>)YR:Q88-%3*SUK"@")D04R%L,([I@$+@
M'<>$#ZDV6H%HI&%_V>$F/'8-@K)%H&P"BDU/#5&I(6=2B8X8*D60:!$HFX!B MTU.D/"-VNIX#E(:RHF ,6)JA04W"M)\'3"8#*B)
MLN1%%F52O:&_%_EZM146]#IT^_W!K3-.ZJ,7,21;!,HFH-CT)"D7B8-SZ0RH MEP1EBT#9!!2;GB+E)['3$1U0AX1]+CC*',[?]2;%PO.
M9Y3Z=N4@RJ,1MT=S*.'A"CHUSD83\S]81NLKG.,'V6!84Y#W_11-ES PY . MR)<RCL3M')TRM'?_^)#:"'3+$I0M F434&QZ^YIRQ-0[DR114#L,RA:!L@DH M-
CU%R@[3/9NM^[Q6%Z^+BV=:+1N*F)(165"8,\8-9;'!?+PC5/]U*E])W;[R M9&'96^RX3^#H90NZRPG*)J#8]%3N=,:>K346MC<6MCD6MCOV',:8*F-,3VR0
M]>*U_A%&L:DL%I1OUC:1!34A@=D=:T&%'AG8,J+*7U*W/SS -PTTLQQ0K+C' M/G]]@FZ,@KO*#8]B\K]TG,UUE)0BPO*%H&R"2@V/47*XM+3VFMQJ:4'%K.
M]LH5&RZD$[,3SH*C-.0A-87%@O/K*FG@UC!5CI&Z'=])TK*_7 '=# 5EBT#9 M!!2;GD9E:>FYNFLI]%<%98M V004F_[?/,JKLA.[%F_W593WS/,RYT-%@1F
M)TQD@=4>AW"C_!$V7,@]XMF5A2GCO]S&SZ4L>D?= 46*>ZQC5RDH6P3*)]#8 M]*PI"\O.U8#+0*TI*%L$RB:@V/04*6O*3FO _;0G?]#!CO7;9\.^^%AZ=O'$ MO UC01'.?%-
Y^BA*^$!%PW;^;=)M"X_2G;T5C'NPHUW=6[BP@RCQ3=_]@P#>M ME&TX[W)CK*.S&T=;_-BE1=O)7=N[SJ%!71/%)0M F434&QZ8I3#9>=]Y66@
M[A64+0)E$U!L>HJ4>V4GMO(R2XMN&)H280&96S^1!<3-^D580#[!=H7@R@!R MMP%T*42O-K'-@IO_Z*\:_;N[E) M-DW7,UF^3QZ2<9')&7K."Q2G*9K)>N7+# ,BSJHDFZ-
5D=>OER6*2_0J:T!L M#?MLM&;(=59MGENS/;I]_MJG]JECQO%;?'F'+<AEQ:OV$ MU9^TSQT;JU/:/"#N2US,DZQ$J7RN3\^[F-3?3<7FF6N;-U6^:I\1I1175;YL M7RYD/)-% Z@_?\
[SZOU-,\#VR7&ULK511:ILP$/XKPBNC MA2UR[#0=F6UH$\8"*X2$;@]C#ZI]B45ER9,4N]NOWTEV3 IIV& OUDEWWW?Z MSG=*6J6?3
E@R7,EI$F#TMIZ1JG)2ZB8&:D:)'JV2E?,XE;OJ*DUL,*#*D&C M,)S2BG$99(D_6^DL47LKN(25)F9?54S_N@.AVC08!X>#-=^5UAW0+*G9#C9@ M'^]5QAT=6
I>@31<2:)AFP:WX]D\=O$^X"N'UAS9Q"EY5.K);99%&H3N0B @ MMXZ!K=+ '(1P1'B-GSUG,*1TP&/[P/]):T040]8#H;P%Q M# _"5H]W-O*P%LRQ+M&])=M'(Y@Q?
&X]&-5RZO[BQ&KT<<39;0P-R#V0-N=0] M[DO[GMP6A3>9($O9M8IS7"[,BZN,.)ALR"7%U?D@G!)[KD0Z#<)M7@E1TSS M/OU=ESYZ)?T&ZA&)PWR%^'@0 M'Y]C'\3K3OQO*
@8R_'?H]6G\R-3$"Q+R;$W-<^Q1:#A!<@<3E6G2SGU*=V+ MTF110IMCR>_]U2]K!Q0S2\F=D?4$L#!!0 ($B ;%DXNUIO%@, (4, 9 M >&PO=V]R:W-H965T':0\FW$#4Q&<V@>[?
SW9"Q$>*4BDO8#OGG'OM<^TXO2UE M+WP)(-!KGA'>-Y9"K.Y-D\=+R#&_I2L@\DE"68Z%[+*%R5<,\%R3\LRT+D^,>OY3KL$3KN&P2[)-A- M"4Y)<)H2W)+@-B5X)
<%K2O!+@M^4$)2$0)M5K*ZV)L("ASU&MX@IM%13#>VO M9DM'4J([<2J8?)I*G@@GL &R!C2!F"Y(JLOC!DV+ND0T01$DP!C,T0[YB#-, M8N#H>Y)PN56VJ5BB 26"R;)"#UR.
<709@C'DJXY M)G/>,X7,7N5@QF6FCT6F]AN93F%UBQSK&MF6[=;0!^?I7]?D+#TZ3X\@EO2. MICLU|&'SY.OHH^;)U]"S9.W#^FFK)>]:.RJ;&RMY[RC:'X_S+@N@3]UUA9Z
M;KV>.FWO^0K'T#?D<NK*I-#QM8YZAVI"KFU;0<_<[/M_BKJS@JYWB(I. M4;YS%UB'],$I*N@&&!A%]=(KJ6&Y.@.8>P<1TLD'>""G:P?&ZU?&Z#Y8MW)R65 M)VS=ZA4RWE[X&\?
N^D>3&9R-]M[M4Q/3]@/OR(QAFS%';8J-6Q([<-:KG/7. M.AL=;8EK1$#4.>N=%)9[Y[C'^^)LL/<:>QK2">S.L:]MAXMAR'39N2:SPU=R[M8*D+^C?,%BGA*(-
$RENW@8S&BDMOT1%TI>]<,RKD#4XWE_([9@"R.<)I6+7 M4=>XZLLC_ !02P,$% @ 2(!L6:8GN!56!@ 9B$!D !X;"]W;W)K M&ULM5I=)PNUB+RT_-
D(V+UY"&1D9^I6[D:IQLI_&41%(5C8AA\ M'/E!/)I.BK(//IQ_O MQ*W([C8?I+H;5RS+(!)Q&B0QDN+A(A&*1993^.K?HYB),,R95#N^EJ2CJLX\/!ZS^X5G5>=N?=3,4O" M?
X)EMKX8'8$T#* Z@&L(X"5 >S8&LPRP#RV!EX&\$+[G5B% MTG,_\Z<3F3PAF:,56WY1#%<1K00.XGQFW692/0U47#:]$8\BW@IT(Q;)*@Z* MT3Y#L[4?KT2*@AC-
Q8.04BS1'GGMAWZ\4]?ST7F!^$;A;^]G:/7K]Z@5WG$ MQW6R3?UXF4[&F6IA7L]X4;9FMFL-Z6@-1>^3.%NGR(V78@G$N_WQ3D_\6"E3 MR4/V\LQ(+^&MV)PC:KQ%Q" ,:,_\^'
*=>?':O=.KKTA!JWF"BWX: =?:RI< M29G/$Y5H,O3I3X5&[S(1I9^A@=]1,Y@ZSY\7Z<9?B,N12I"ID(]B-/WU%\R- MWR#5AR1SAR3S!B)KC ^KQH?UL4]_ETF:YFEU-TIR-
TIOT;U8!7$I81A/E0626VA(K6$,% MLU+!]%A/SF%+V.CPH,(K2102+WO0?STH]3/&C+F<5M VO]!V VLVR]_P#, MM$U3@WD S"$\7^]0 +P2@/<*-%74'(F5%[K7!,S6 MHEO$F04,
(N9,GSD0C#*+:WH ,,8(T77S(!Q7?!USQZX4L7L5^4OU52)_^:]R M'GE:!]>*W:Z;<&UNSR$0=K1\X@(H;&M3R8.H&*5P3YVJI\Y)R5+$RVQ'= M"_D9_8=F'^^]6]#']5*_=#\?
E,T=E,T;BJTY2 ?^'/\\TU5R#S5*0[*Y@]Y M0[$U1XG4HT1^GO4JN0_7-[=L6\L5A#U# MU.'"RJB&OS(,:A)=L#;.,0W.=+W:,*I@#M/U G",8J?#=N#:M..7N?:3K!B& M?
#=W=$,QAW#1";)A1/,E" M;(YC=G@S4I\E2*\+/M&;E:3:(=TQ]3<<$(Z8%M5W51!GL)9#A7"48LX|9*C- M.NDWZ\=[LV>
(.KP9:5MKT[&LUIR!8$Q_D>8",,QMT|*M&82SN6U9'7+5CIZ\ MS-&?9,T(9,@9-YDN"H2C6#\(N! .,\,F^DMF$,BQ;7985E):?-+OS(^R9J1M MF,]PZ[4RA'*P?K(#4$0'>6"%-
NGH;.W/2;\ /]V7E<2'K_F)[>C3=P[U%JG MK7$_BLU[EJTI0V['F R6U827]AE7E 0G%!3$BW"[%.GA'"F63YESRZAS:)<; M'WS2C81<%1_?4[1(MG&V^Q92E58?^*^+S]I:^0Q?
S#%0[N(+#R]_(OS")1Q\ M8]DGQ6\(QG63=K] >,]+M9FF*!0/]GG&N:7TE[N/^KN;+-D4'Z'ODRQ+HN)R M+?RED#E /7](DFQ_DU=0 ;1B^C]02P,$% @ 2(!L61,2!DL@ P YPD M !D
!X;"]W;W)K&ULO59=;]LX$/PK"[4XM(: MR?)WSA:0V TN0 ,$<7M]*.Z!EE8648G4D92=_/M;4K9JMXJ '(*^6*2T,\L9 M[Y*<[Z7ZKC-$ X]%+O3"RXPI+WU?
QQD63%_($@5]2:4]F*&IVOJZ5,@2!RIR M/PR"L5\P+KQH[M[=JV@N*Y-S@?<*=%443#U=8R[W"Z_O'5\\\&UF[L_FI=L MBVLT7\I[13,_84EX@4)S*4!ANO"N^I?+J8UW
7]SW.N3,5@E&RF_V\EMLO " MNR#,,3:6@=%CATO,|(PL7ROS[7YA7\=.9A[$E3:R.(!I!047]9,]'GPX 1!/.R \ M .*? <-G
(,#8."$UBMSLE;,L&BNY!Z4C28V.W#>.#2IX<+^BVNCZ"LGG(G6 MIDI0&'C &/F.;7+4\ &NDH1;EDD.MZ(N%>OYNQ4:QO/W%/%EO8)W;]_#6^ " M/F>RTDPD>NX;6I-E]N-#_NLZ?
_A,_AG<26$R#1]%@LDYWB.-RS8ZE(M+[F[0VVH*TP/[IDVI*H0OGTB$K@U6.A_VARM.P[,.]JVO]0EBW'A45]K5#OT
MHC_>],?!GVUVO!+9F3G#QIQA%WMT599*/G*]+H0]5L2;*8)5CP M&)Z0J38?NLG#?@)>VJKR64G\G^*'C6B1YWK.G:<^M%Q/1"T7Y-TEM.N2O6"
M0$T'B:PV)JUR1:-90(6_.]7[:!!@.IHU06..RYX417P[0Z+#:K62NUD>&FEOA+9F=A)(W;RV]MX\IKFO!+9F3G3QISI M2RL:]HH;_"#3%$!47"8]UXM06G.2"MO\Z$XR>[Z;.X$OU>Z?
G*4%]JV[8FAP M#5@?]\W;YA9SY0YO_T=X?06Z8VK+A::M+25H<#&A-E3UM:*>&%FZDWDC#9WS M;IC130R5#:#OJ93F.+$)FKM=!!]02P,$% @ 2(!L691P?/9[P N L M !D
!X;"]W;W)K&ULK5;;CMLV$/T50@V*!,BN M[A=O;0&^!2V0!,:Z:1^*/M#2V"(BD2Y)V^G?EY1DQ9:XKM'NBTU29\[,&0[) M&9\8_RH* (F^5245$ZN0V!JB];QBLLU93O;+'G@//:]"IM
MSW$BN\"$6NFX7EOQ=,P.LB045AR)0U5A_O<,2G::6*YU7G@FNT+]!3L=[_$. MUB"_[%=R.)2<54$$811RV$VO/BT3C\:!OQ$XB8LQTDHVC'W5DU_RB>7H M@*"$3&H&K/Z.,
(>RU$0JC+!.3]MSJ0TOQV?V#[5VI66#!@9,B!'O"E!H *Z8?>:,*Y?"W80BDB, M,:EBUQ'861OGK(G3>R%.'WUB5!8"+6D.N<%^<=M^=,/>5CGK$N>=$S?S;A*N M8?^(?.
<|\APO,,0SO|_<-\GY?]Z7_]G[53+\KHK\FL]_@>^R>OZ8;H3DZ@+X MT[3++#4]@YM&7XI/8XPPFEKKU!/ C6.F//[B1\Y,IQ:|)MGA-LN4KD5UM1M!M
M1G"+/9WA4I_+]V@&.T(IH3O$MF@%G@##3P9DU;%'-H^58^K'7NR.[>-EKH>H MP'?"\!U,"%B7>-6IJXW.*[QRO982<[O"E[Q=F1U,^7>CU1UEQ(97TAF50W M9.%%#$GL^SW10U
"XYN"_MU47#CJJ2S7L:#WSZ4;^.AY@@3'H2AQC7B_M%,"%R0LUG'3RDON.KGJE;A_:M9'C0$G]0OP;4*:Z\.,/K&92+:O&Z$-DZJM MJH>%;JV!:X#ZOF5,GB?:0=>LI_\ 4$L#!!0 ($B
,%G)I&PO=V]R:W-H965TPCZ0$O7%E&)U$C*3OKK=R^ER'8@*TOFO-@2I7/N M/8>D=*]&:Z5_F!3 LKL\DV;LI=86YIYOXA1R;GJJ-(E7%DKGW.*I7OJFT. 3
M!\HS/PJ"8S_G0GJ3D1N!UL.1*FTF)%QK9LH\Y_K^_V1?J9"IV'@BUEP@;\ MR:C@2[@![^]6XUGCF-RR)R$$:H233L!A[%^`Y+!P2P-WQ3<#;,!SDC)7Z@>= M7"9C+Z",((/8$@7'OQ5,
{0W&#'{AJW]^5QNQ!0C[M>P!1#8@> X9[/T:T'\,&.P!#&K P#E327$^S+CEDY%6:Z;I;F2C V>F0Z-\ M(6G>;ZS&JP)O=O(9T!#3#WK.+)!TSQCE]):3S0O;V=@NX1U?;V;L[9MW M[
T3DOV5]M)PF9B1;S$-(O/C.N2T"AGM"7G&KI2TJ6&_RP227;R/Z3<:H@<- MTZB3\ :*'NL'1RP*HD%+/K/_#N]WI--O+.T[OOY>2XT!8,Y9-@,3:U$X+V_ MXYWLTD)NOK?95M$.VFGI
7!N"A[#V,_=;D"OP)O\^DMX'/S6IOE 9#L.#!H' M!EWLDS\+T+A\Y))EU?*"NT+H:D$E W$*,^&[&*.CWVU1VHEZH-]N/. MU*^$%'F9L]LKR.>@6S5T.CQ7PX'(=L2>-
&)/7F=#GQS2@0.1[3APVCAPVCG=_ME70+.F>:RR4Z'F,-B\^H/N30[EP(+9=%Z*-"]&A-O.33&&P?SMW0UJ
MT4_0#S]$OT;E%5+IM3NR*5/")\L,]DE@)Z%%S+/L_LA9$(/&PEZ20ZK45:&6 ML$S%O+)I#2SE"5MQ"""C4F +'HM,V'N&=;^[N"B1CB%9P;45Q(W]X[RF(H03
MVF,7AL)=G6W=@Z:IU8\HBE08%9>A1LH5(/E=;%YKDH\U!-K35.]%8EO2@V1D*5B<0L0;_1LH5(/+E+ %YKDH\U!-K35.]%8EO2@V1D*5B<0L0;_1LH5(/ 'L}.U+LF*]L>^<2TXTE?&
MU&1F*T2=B'$!EE+\1"IN"%]J3>%2$:>,:Q)H:3@K*0O,@)*K6#,,X1SML8_B MCN1N:S2M(HFQT42-,PK0G+K;]S3QU 0+5+)"/S>!W&8G-AS"OEH:#*3$.-3
M$=7BY#7]L#7C9$?,38JS>U_YDY2:BGHWLQQSP3)?]*37MF[]K98T!UTK;U! MY]'&]I%H1IO/!Q]#6T=6G@>K$JL(URW-EL?5VARGP!#3=@-<72MF'$PK0?*"9_ M0 M2P,$% @
2(!L619V&'2!!0 F!8 !D !X;"]W;W)K&ULK5C;;MLX$/T5PBV*%$ALW6VGB8'6L;8%MFBW!N4AV =:HBVB MDNB2E)WLU^^04F1+H6D]4MB47/.S)P94B2OMHS_%
DA$MUE:2ZN>XF4Z\O! M0$0)R;#HLS7)X.2K@5AS@F,-RM*!8UG!(,,T[TVN]-AG/KEBA4QI M3CYS)(HLP_S^'4G9]KIG]QX&OM!5(M7 8'*UQLBR)_+;^C.'IT'-$M.,Y(*R
M"\&RO.Z]M2]#VU, ;?&=]IW8^XU4*@O&?]J'#_%USU(1D91$4E%@^+](=BLL1%*K^P[7M2)>0K MOHBE0O]%V\6ZJ&H$))E%1@BR&A>_L=WE1!['-L] G]@-,&^$< ;@5PVP#O
M",K -Y3/?@5P'^JAZ "!%K[4BRM]-V6>'+%V19Q90ULZH_D:O40T1U\35@B.Y7B&>&Z>#G=-Z?R9 M]_"WO3?$<.N&<36?V]4PB-S!T@;U-U6WQ'MFO%HI+\4:1^2Z!TNA('Q#>I-7
M+^S >F,2]H1DLU2A2SOR V&5M,H/#3RQE90&S6T M\FNM_,LOF-.\0(6MN?)U4UZ1*X2Y. %[UC#EEJ'-O;8;8EU:.-[+=+5# X_M M>V:M@EJKH#.M>;H5:)YO#)BTJ6;
'0YOW6,VG0"G[LLG))L=DJR,#@HRX5O M6>:R#.NR##M5_]H%KVZVF-1@-[_5M8=&GF.WV_;0 MR/>#(_],:GU&G=^D3S(A"]VWJB8\AR=LOI.238!)5EX(K)&'<9U'<:=']87

M9T+LEE4489&@)1Q>!(+2[+W0K6QLX6X'MZZQA<<'GXT+QW+;/6RRLMUQJXD- M5H%OMQ;H<'PXRX=#QS&WL6WM-N-69WZ?C-)QEL');W%7K_D:2\ R=P6$H MT^>1U^C5BY%CVV^>,A&FCS@/1A6KL1;=6'!X'#O[[_A[_EMRN_LY'>>)W!, M1<2*7*+0ECQ/Z]+3:*_K+![EM[:P-V8S;]1:09[&%C[*UM1%G<^:{IO#@OWH MWAXUCFT(#N;UBE+M!.:[!50"_>!KBG!62DDBQN$4C;94)M#)K. H8KE@*8WU M38"0\"\#E% 7!R55'[7VW"69V'-1{*5@U5,_U-U% I?<*[<)31*$.8$Y4R] MX;1044 $*KB2-047-*7ROH^,YR%3DHJQSDE=;$=:*M&NE"JJ4L]"IE 1-YTS MTO-8L:EM!H$O&:DCRTE$A{!LT_M==N6]"RHDXS3";7I_KC^4$>$2*[676G =!:3'(KVY$6A+4(OM,%1>1L#C$L< M:2UTG.KEL@ Z!&1KS"55W+48)4*OGWWT5A=N3M90Q@6D_7#3<*Z\Y RYBL8 M3F"6 ?<^21U/'TUW7RNE3*7#@\2-ABD55E'NNJ&IDU@)ONJK#;-5HJ8D*)O M6D &>Y=@&>$K?5TID%X2RM-B/5I?B;[3%X&M\;E]>6,;QF?]"M4P_M9V+V>V M:WSCP1M]%3C8A53>V7[$?$6AEBE90GA6?PB;"5Y>@Y8/DJWUM=V"2&PO=V]R:W-H965T04S42!7!\LA$RIQJG MN8'G3=R<,NY$,[MV(Z.9*7&,-Q(HLH\]+I C*QGSN'\[SP@VU3;1;<:%;0 M+:Q!WO8W$F=N@Y*P'+AB@A,)F[FS\,^7?F@,[(Z?#/;J:$P,E7LA'LSD*ID[MGHD(,HBU@:#XMX,E9)E!PCA^U:!.X],8'H^?T?^VY)',/56P%-D_+-'IW#ES M2 (;6F;ZA[A_@YK0B<&+1:,L+]G7>SV'Q*72(J^-,8*<\>J?/M:).#) G&Z# MH#8(7AJ$KQB,:X.Q)5I%9FE=4DVCF11{(LUN1#,#FQMKC6P8-\>XUA*?,K33 MT5)PS?@6>,Q D2]DD23,Y)=FY(I7*C'9_G@)FK+L$^ZX75^2CO\^D0^$<;)B M68;/U>0-*V=Y%$PR1X9G(1] *NH1B1 ML?>9!%X0=L2S[#>_A!C-?6L^[@EGW"1V;/'"5_!N.@_I,KJ^7Y&X%^3W(?[O2V>O.5/NY*F@,A?Y,W=WS*[7_SO931IVDUYV*\997N:-C,E_9/ RZ(W@K5B"*R5K-,F6:=#_ME\!D-P' FMQ/VNXG_4*Y>MC@9]O2$A!GZS\C11HC @[-I>GBWR%,#F6?AB\ M$'^OUW=RFC:{]$"]W-_^C> MY0|> C7D2:L&PA7>-)#7NV&0FOS/USN_-[[4V1/'KL'(^<,MF8$T-T?5$"F#@]R M'DU?RKEC5S ZB+X*TSW]@'*06]L8*A*+DNNJ&6I6F^9S85LNI[*IZEQ75&X9 M5QC\!DV]T2F6FZR:P6JB16'[J7NAL3NSPQ0;;)!F S[?"*&?)\9!TY)'OP%0 M2P,$% @ 2(!L6&ULK59=;YLP%/TK%JNF5MK"9PC)$J0V9%H?*D5-NSU,>W#@$E ! M,]OYV+^?;0A-"$VKK2\)-N><>\'UL>]*2@32P XVN59P29:PGDYTG46)!!C MUB,E%,)-3&B.N1C2E;/U=R<^'F.RYEE:P)PBMLYS M3/_<0$:V$\W4]A/WZ2KAP0+X8SFG8J0W*E&:0\%24B-[-D M/N_5ORKOPLL2,YB2[$<:\62B>1J*(;,KG-^3[3>H_?2E7D@RIG[1ML8:&@K7 MC).\)HL,\K2H_O&NKL,!0>AT$ZR:8+4)S@L$%R;8;XW@U 3GK1'Z-4%9UROO MJG !YM@?4[)%5**%FGQ0U5=L4.^TD/MDP:EXFPH>]V^+D.2 'O .&/J,%M5V M021&B(QPN(C2+8U"++.?0/>: +@/@.,VNA,[C(D"7%U?H J4% M>DC(F@D.&^MC:Z(P5/&)H5$40=_.\? WB&KXM2-?6R MJO6ZLPSH!C3_XP?3-,YT%?L] MQ8+W%)N]DIC1LCG-LCCGU7Y%-_A3GQYGA5881EV=4E^W^ M:0Z..:0RG9ZBW(%GMER?@AS+- %JHV2G*'EJ>T>W9;3R[9ST_'[Q4'+I=/BN^ M=Q#6Z%GNL.6S"R7JT3+:K>6VC':B;+-E5#^XIG*@*]4?,!22=<&K0Z>9;5J0 M:W7SMN9OS-'4[)@/1,M2=1C/\E6_0"P-K7J(:L!)]2[) M)>'BRE6/B6B[@$] >!\3PO<#&:!Y/R_4$L#!!0 ($B ;%FR7#!,(@0 M '41 9 >&PO=V]R:W-H965T>GXR&9S M;3K.:)((=4&PJ*?RNXASPW3/@<7VI2I[$TP,WK%_;WY>1Q,A.JX%[D M?[%,SX=.SR$93.DRUQ_%^G>H)I0Q?*G(5?E+UO58SR!I4FE1U&!\@H+QZI_MUT9L)#'#@AJ0+ +B%%!A#4@/%8AJ@'1L0]=&E!.W:WF7AH74TU' RG61)K1 MR&8N2O=+-/K%N F41RWQ+D.<'HUY*@H@G^@S*/*.W&89,PM(06?!Q.[[?@G?1A,.)X,6)NZ"5\!$65R3TWI+ "R++\]P?#P]MT_E_ZLE_ M5M\R(VS(BSYPH-A0?[^_^^1L89"_6- ;YHHHLA.9/'>C%C2%H8.)3(%<@3/Z MY2>_Z_U}_B<9/$YR9(SD6VM1M2L1M3&/HIA"E)"1C2N!U4*M'I+5C1?5F\G MS3'=4YZ";7DJYF[);*K&:N2'?<\;N*M-WUOU3_7]*,GD3));AG8:0SL'V=9U MJBHP.6S));1BQMFEWVN"\4&4.M":USM[< G_/S5;Q4|T\1C$YD^*6F=W&S.[1 M9L)T"F7!+YZ\%ZA0V-A85V-CL%Z&U'H77E>L!/X M1XV*K;/\";>DI5S=9M26@[W&P5ZK@^_I2D@ZR3$LF<+@0P=I]B]NLW#OJVWS M;J4[M;KU]E[EJ+/[*L?G5$P.*&YYV&\\]0\;A1/@,&7I88B'!#W/0:DJ(&T& MMVJ=:G#?%€/I<,?AEMOA'M_3'YIM" M>6S]05]]D/A Y8QQ17*8HI1W=8T;&EF=\:N&%HOR$#L1&H_$Y>4<*&XIS "\ M/Q5"OS2,0/.E9?0=4$L#!!0 ($B ;%E'-C!C5P0 -48 9 >&PO M=V]R:W-H965TI*N^056GJ U#:Y MNTI7J2K7NP^K^V"2 :PF,6>;TOI[LY,T$&I9YQ;,,-I0] M\26 0"|%?O*QLQ1B=>FZ/%U"@7F/KJ"43^:4%5C(6[9P^8H!SBJG(G<#SQNX M!2:E,QE58_=L,J)KD9,2[AGBZZ+]/4:"HC MR"$5"@++CV>X@3Q72#*/?QM0IXVI'>OW!|_K2Z?\Y$K9%X*W4V;'*[K'((#.83HCI9BR5%2 M9I![_&.S_]#@[TH]6E&"-U&N R/@%%8]%'I?4. %D2:?F^/=0QV=_Q<]^>[H M'3'"=H:$%5YHG"&S]S/DBC%<+-D"N&@+-7M&NW3U^K8:O-IAEZ-L?$A+="BCX M/[K94<>/]/'52GG)5SB%L2.70@[L&9S)SS_Y ^\776EL@L4VP1)+8)TB1FT1 M(Q/Z/#=9*B$+5*XJQ3_K2E&C]"L4M<<\3]R1^]RKU[<6\8<6BM4;A'6V-TWHOV MF&N,!KV!GOR@)3\PDD^X(\MEJ1%) <.QU&O4P4XJ_G"/N#'PJ2_3Q_$22_$Z M,IZW,IZ;97Q9$5:+M@)&:*9>E5? 3+NC&,%.7;-L@L5FEM%[2HFE+#KB7[3B M7QC3>@ N&$G5))Z]MQ@[ED1P\.T.BADP[:YA!#RU C;!8IM@B26P3E6&;56& M/WCK'}HLHDVPV"988@FL4T3?VW[%]ZQL_@V,.??_V"36F(2>^MM;ZS5V4=>N M2W>GH_&/H?.NE64/FF##TC/.U=A,T8YTZ ZVBQ0U:Y]M"?_[{1Z*W&Q,0=BJ M&!A5O =6]?QE^O9F?\<:;8YQLKHVT6*K:(DMM&ZUMCV:_Z.;--]EV85+;;* MEMA"ZY89VRZGY=EHU;\S)!;&)%OOO.[Q NP>\MPM->"\" V_3-#>%I>X 1ZV0E M:;+%OJ9C#'O]?1TU5E'//Z#BMK'TS9WE5&9'4CBF'S(CG:RAU<;S Y;AX9;(M5AZU_N[.,6T!;%&=CW/9KZ]+49_'M:/M&?Q5=?*\-W[M7[]XFO%8G=E7Q\); M^/K _PZS!2DYRF$N0WF]&ULM9CO;YLX&,?_%8N=IDW:A1]2--+(K4!M$I7 MJ6IN=R^F>^& $ZP"9K9)VOOKSP9*(7%8LGF5T@#OJ_.8YVL>&_VA#ZQ&"$. MGM,D8W,CYCR_-DT6QBB%,$!RE(E?-H2FD(M3NC593A&,2E&:F(YEN68*<68L M9N6U!]88D8(G.$,/%+ B32%]N44)V<\-VWB]\(BW,9<7S,4LAUNT0OQ+._D9^B MF=E0(IRBC&&2 8HV<^/&O@YL1PK%G]CM&>M8R!O94W(DSRYB^:&)7N$$A1R MB8#B:X>6*$DD2?3C6PTUFIA2V#Y^I0?ES8N;64.&EB3Y!T<\GAM7!HC0!A8) M? R3[SZB^H;'DA21AY7^PK][Z4P.$!>,DK<6B!RG.JF_X7">B)1 @ ^?*C*QL]% M#WXX>B>7PV9(#4O>\ 3/_U9@_O()+!/(&" ;\):R@+Z :;%__%)PQU'* M_E7T]K:BC]1T66FO60Y#-#=$*66([I"Q>/_=]T_5+!IA'DZ8;Y.6*\>

solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 64 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3 html 185 227 1 true 38 0 false 5 false false R1.htm 100000 - Document - Document and Entity Information Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation Document and Entity Information Cover 1 false false R2.htm 100010 - Statement - Condensed Consolidated Balance Sheets Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets Condensed Consolidated Balance Sheets Statements 2 false false R3.htm 100020 - Statement - Condensed Consolidated Balance Sheets (Parenthetical) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheetsParenthetical Condensed Consolidated Balance Sheets (Parenthetical) Statements 3 false false R4.htm 100030 - Statement - Condensed Consolidated Statements of Income (Unaudited) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfIncomeUnaudited Condensed Consolidated Statements of Income (Unaudited) Statements 4 false false R5.htm 100040 - Statement - Condensed Consolidated Statements of Comprehensive Income (Unaudited) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfComprehensiveIncomeUnaudited Condensed Consolidated Statements of Comprehensive Income (Unaudited) Statements 5 false false R6.htm 100050 - Statement - Condensed Consolidated Statements of Stockholders' Equity (Unaudited) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfStockholdersEquityUnaudited Condensed Consolidated Statements of Stockholders' Equity (Unaudited) Statements 6 false false R7.htm 100060 - Statement - Condensed Consolidated Statements of Stockholders' Equity (Unaudited) (Parenthetical) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/StatementCondensedConsolidatedStatementsOfStockholdersEquityUnauditedParenthetical Condensed Consolidated Statements of Stockholders' Equity (Unaudited) (Parenthetical) Statements 7 false false R8.htm 100070 - 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Disclosure - Revenue Recognition (Tables) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionTables Revenue Recognition (Tables) Tables http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognition 25 false false R26.htm 995635 - Disclosure - Student Receivables (Tables) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesTables Student Receivables (Tables) Tables http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivables 26 false false R27.htm 995645 - Disclosure - Leases (Tables) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeasesTables Leases (Tables) Tables http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeases 27 false false R28.htm 995655 - Disclosure - Income Taxes (Tables) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureIncomeTaxesTables Income Taxes (Tables) Tables http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureIncomeTaxes 28 false false R29.htm 995675 - Disclosure - Weighted Average Common Shares (Tables) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesTables Weighted Average Common Shares (Tables) Tables http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonShares 29 false false R30.htm 995685 - Disclosure - Segment Reporting (Tables) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingTables Segment Reporting (Tables) Tables http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReporting 30 false false R31.htm 995695 - Disclosure - Basis of Presentation - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureBasisOfPresentationAdditionalInformationDetail Basis of Presentation - Additional Information (Detail) Details 31 false false R32.htm 995725 - Disclosure - Financial Instruments - Summary of Investments (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsSummaryOfInvestmentsDetail Financial Instruments - Summary of Investments (Detail) Details 32 false false R33.htm 995735 - Disclosure - Financial Instruments - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail Financial Instruments - Additional Information (Detail) Details 33 false false R34.htm 995745 - Disclosure - Financial Instruments - Schedule of Maintenance Fee Payment to Our Equity Affiliate (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureFinancialInstrumentsScheduleOfMaintenanceFeePaymentToOurEquityAffiliateDetail Financial Instruments - Schedule of Maintenance Fee Payment to Our Equity Affiliate (Detail) Details 34 false false R35.htm 995755 - Disclosure - Revenue Recognition - Summary of Disaggregation of Revenue by Major Source (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionSummaryOfDisaggregationOfRevenueByMajorSourceDetail Revenue Recognition - Summary of Disaggregation of Revenue by Major Source (Detail) Details 35 false false R36.htm 995765 - Disclosure - Revenue Recognition - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail Revenue Recognition - Additional Information (Detail) Details 36 false false R37.htm 995775 - Disclosure - Revenue Recognition - Summary of Deferred Revenue Balances Offset with Contract Assets (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionSummaryOfDeferredRevenueBalancesOffsetWithContractAssetsDetail Revenue Recognition - Summary of Deferred Revenue Balances Offset with Contract Assets (Detail) Details 37 false false R38.htm 995785 - Disclosure - Revenue Recognition - Changes in Deferred Revenue Balances (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionChangesInDeferredRevenueBalancesDetail Revenue Recognition - Changes in Deferred Revenue Balances (Detail) Details 38 false false R39.htm 995795 - Disclosure - Student Receivables - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesAdditionalInformationDetail Student Receivables - Additional Information (Detail) Details 39 false false R40.htm 995805 - Disclosure - Student Receivables - Changes in Current and Non-Current Allowance For Credit Losses (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureStudentReceivablesChangesInCurrentAndNoncurrentAllowanceForCreditLossesDetail Student Receivables - Changes in Current and Non-Current Allowance For Credit Losses (Detail) Details 40 false false R41.htm 995815 - Disclosure - Leases - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeasesAdditionalInformationDetail Leases - Additional Information (Detail) Details 41 false false R42.htm 995825 - Disclosure - Leases - Schedule of Quantitative Information Related to Leases (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeasesScheduleOfQuantitativeInformationRelatedToLeasesDetail Leases - Schedule of Quantitative Information Related to Leases (Detail) Details 42 false false R43.htm 995835 - Disclosure - Contingencies - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail Contingencies - Additional Information (Detail) Details 43 false false R44.htm 995845 - Disclosure - Income Taxes - Summary of Provision for Income Taxes and Effective Tax Rate (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureIncomeTaxesSummaryOfProvisionForIncomeTaxesAndEffectiveTaxRateDetail Income Taxes - Summary of Provision for Income Taxes and Effective Tax Rate (Detail) Details 44 false false R45.htm 995855 - Disclosure - Income Taxes - Additional Information (Detail) Sheet http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureIncomeTaxesAdditionalInformationDetail Income Taxes - Additional Information (Detail) Details 45 false false R46.htm 995865 - Disclosure - Share-Based Compensation - 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Disclosure - Weighted Average Common Shares - Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per Share (Detail)", "shortName": "Weighted Average Common Shares - Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per Share (Detail)", "isDefault": "false", "groupType": "disclosure", "subGroupType": "details", "menuCat": "Details", "order": "48", "firstAnchor": { "contextRef": "C_d488d6d3-bdc2-481e-9c69-c3f57e6c87ce", "name": "us-gaap:WeightedAverageNumberOfSharesOutstandingBasic", "unitRef": "U_shares", "xsiNil": "false", "lang": null, "decimals": "-3", "ancestors": ["span", "p", "td", "tr", "table", "body", "html"], "reportCount": 1, "baseRef": "prdo-20240930.htm", "first": true }, "uniqueAnchor": { "contextRef": "C_d488d6d3-bdc2-481e-9c69-c3f57e6c87ce", "name": "prdo:CommonStockEquivalents", "unitRef": "U_shares", "xsiNil": "false", "lang": null, "decimals": "-3", "ancestors": ["span", "p", "td", "tr", "table", "us-gaap:ScheduleOfWeightedAverageNumberOfSharesTableTextBlock", "div", "us-gaap:EarningsPerShareTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "prdo-20240930.htm", "unique": true } }, "R49": { "role": "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail", "longName": "995895 - 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"unique": true } }, "R50": { "role": "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingAdditionalInformationDetail", "longName": "995905 - Disclosure - Segment Reporting - Additional Information (Detail)", "shortName": "Segment Reporting - Additional Information (Detail)", "isDefault": "false", "groupType": "disclosure", "subGroupType": "details", "menuCat": "Details", "order": "50", "firstAnchor": { "contextRef": "C_f991000a-1000-4563-bf58-f82e2b6ea188", "name": "us-gaap:NumberOfReportableSegments", "unitRef": "U_Segment", "xsiNil": "false", "lang": null, "decimals": "INF", "ancestors": ["span", "p", "us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "prdo-20240930.htm", "first": true }, "uniqueAnchor": { "contextRef": "C_64b50974-cead-4567-9784-0320f73a8c0c", "name": "prdo:PercentageOfStudentEnrollment", "unitRef": "U_pure", "xsiNil": "false", "lang": null, "decimals": "2", "ancestors": ["span", "p", "us-gaap:SegmentReportingDisclosureTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "prdo-20240930.htm", "unique": true } }, "R51": { "role": "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentDetail", "longName": "995915 - Disclosure - Segment Reporting - Summary Financial Information by Reporting Segment (Detail)", "shortName": "Segment Reporting - Summary Financial Information by Reporting Segment (Detail)", "isDefault": "false", "groupType": "disclosure", "subGroupType": "details", "menuCat": "Details", "order": "51", "firstAnchor": { "contextRef": "C_d488d6d3-bdc2-481e-9c69-c3f57e6c87ce", "name": "us-gaap:RevenueFromContractWithCustomerExcludingAssessedTax", "unitRef": "U_USD", "xsiNil": "false", "lang": null, "decimals": "-3", "ancestors": ["span", "p", "td", "tr", "table", "body", "html"], "reportCount": 1, "baseRef": "prdo-20240930.htm", "first": true }, "uniqueAnchor": { "contextRef": "C_d488d6d3-bdc2-481e-9c69-c3f57e6c87ce", "name": "prdo:PercentageOfRevenue", "unitRef": "U_pure", "xsiNil": "false", "lang": null, "decimals": "INF", "ancestors": ["span", "p", "td", "tr", "table", "us-gaap:ScheduleOfSegmentReportingInformationBySegmentTextBlock", "div", "us-gaap:SegmentReportingDisclosureTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "prdo-20240930.htm", "unique": true } } }, "tag": { "prdo_AIUSMember": { "xbrltype": "domainItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "AIUSMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionChangesInDeferredRevenueBalancesDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionSummaryOfDisaggregationOfRevenueByMajorSourceDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentParentheticalDetail"], "lang": { "en-us": { "role": { "terseLabel": "AIUS [Member]", "label": "A I U S [Member]", "documentation": "AIUS." } } }, "auth_ref": [] }, "prdo_AIUSNumberOfUniversities": { "xbrltype": "integerItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "AIUSNumberOfUniversities", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Number of Universities", "label": "A I U S Number Of Universities", "documentation": "AIUS number of universities." } } }, "auth_ref": [] }, "us-gaap_AccountsPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableCurrent", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Accounts Payable, Current, Total", "terseLabel": "Accounts payable", "label": "Accounts Payable Current", "documentation": "Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r54", "r749"] }, "prdo_AccruedAdvertisingAndMarketingCostsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "AccruedAdvertisingAndMarketingCostsCurrent", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "Advertising and marketing costs", "label": "Accrued Advertising And Marketing Costs Current", "documentation": "Carrying value as of the balance sheet date of obligations incurred through that date and payable for advertising and marketing costs of the entity's services." } } }, "auth_ref": [] }, "us-gaap_AccruedIncomeTaxesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedIncomeTaxesCurrent", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "Income taxes", "label": "Accrued Income Taxes Current", "documentation": "Carrying amount as of the balance sheet date of the unpaid sum of the known and estimated amounts payable to satisfy all currently due domestic and foreign income tax obligations." } } }, "auth_ref": ["r57", "r93"] }, "us-gaap_AccruedLiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesCurrentAbstract", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "Accrued expenses:", "label": "Accrued Liabilities Current [Abstract]" } } }, "auth_ref": [] }, "us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "periodEndLabel": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment, Ending Balance", "periodStartLabel": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment, Beginning Balance", "totalLabel": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment, Total", "terseLabel": "Property and equipment, accumulated depreciation", "label": "Accumulated Depreciation Depletion And Amortization Property Plant And Equipment", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services." } } }, "auth_ref": ["r35", "r135", "r573"] }, "us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated other comprehensive income (loss)", "totalLabel": "Accumulated Other Comprehensive Income (Loss), Net of Tax, Total", "label": "Accumulated Other Comprehensive Income Loss Net Of Tax", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } } }, "auth_ref": ["r18", "r19", "r71", "r142", "r570", "r609", "r612"] }, "us-gaap_AccumulatedOtherComprehensiveIncomeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfStockholdersEquityUnaudited"], "lang": { "en-us": { "role": { "label": "Accumulated Other Comprehensive Income [Member]", "terseLabel": "Accumulated Other Comprehensive (Loss) Income [Member]", "verboseLabel": "Accumulated Other Comprehensive Loss [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r5", "r13", "r19", "r463", "r466", "r515", "r605", "r606", "r872", "r873", "r874", "r883", "r884", "r885", "r886"] }, "us-gaap_AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Acquired Finite Lived Intangible Assets Weighted Average Useful Life", "label": "Acquired Finite-Lived Intangible Assets, Weighted Average Useful Life", "verboseLabel": "Intangible assets subject to amortization, useful life", "documentation": "Weighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r311", "r687"] }, "ecd_Additional402vDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Additional402vDisclosureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Additional 402(v) Disclosure [Text Block]", "terseLabel": "Additional 402(v) Disclosure" } } }, "auth_ref": ["r806"] }, "us-gaap_AdditionalPaidInCapitalCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalCommonStock", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "Additional paid-in capital", "label": "Additional Paid In Capital Common Stock", "documentation": "Value received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital." } } }, "auth_ref": ["r66"] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfStockholdersEquityUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Additional Paid-in Capital [Member]", "label": "Additional Paid In Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r622", "r883", "r884", "r885", "r886", "r955", "r1009"] }, "dei_AddressTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AddressTypeDomain", "presentation": 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Excludes amount capitalized." } } }, "auth_ref": ["r412", "r414"] }, "dei_AmendmentFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentFlag", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation"], "lang": { "en-us": { "role": { "verboseLabel": "Amendment Flag", "label": "Amendment Flag", "documentation": "Boolean flag that is true when the XBRL content amends previously-filed or accepted submission." } } }, "auth_ref": [] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Anti-dilutive awards excluded from computations of diluted earnings per share", "label": "Antidilutive Securities Excluded From Computation Of Earnings Per Share Amount", "documentation": "Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented." } } }, "auth_ref": ["r199"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Antidilutive Securities", "label": "Antidilutive Securities Excluded From Computation Of Earnings Per Share By Antidilutive Securities [Axis]", "documentation": "Information by type of antidilutive security." } } }, "auth_ref": ["r29"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items]", "label": "Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation." } } }, "auth_ref": ["r24", "r134", "r690"] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "periodEndLabel": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Ending Balance", "periodStartLabel": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Beginning Balance", "totalLabel": "Total cash, cash equivalents and restricted cash", "label": "Cash Cash Equivalents Restricted Cash And Restricted Cash Equivalents", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. 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Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r4", "r79"] }, "prdo_CashCashEquivalentsRestrictedCashAndShortTermInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "CashCashEquivalentsRestrictedCashAndShortTermInvestments", "crdr": "debit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total cash and cash equivalents, restricted cash and short-term investments", "label": "Cash Cash Equivalents Restricted Cash And Short Term Investments", "documentation": "Cash cash equivalents restricted cash and short term investments." } } }, "auth_ref": [] }, "ecd_ChangedPeerGroupFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChangedPeerGroupFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Changed Peer Group, Footnote [Text Block]", "terseLabel": "Changed Peer Group, Footnote" } } }, "auth_ref": ["r817"] }, "prdo_ChangesInDeferredRevenueBalancesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "ChangesInDeferredRevenueBalancesTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionTables"], "lang": { "en-us": { "role": { "terseLabel": "Changes in Deferred Revenue Balances", "label": "Changes In Deferred Revenue Balances Table [Text Block]", "documentation": "Changes in deferred revenue balances." } } }, "auth_ref": [] }, "prdo_ChangesInShortTermAndLongTermAllowanceForCreditLossesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "ChangesInShortTermAndLongTermAllowanceForCreditLossesTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesTables"], "lang": { "en-us": { "role": { "terseLabel": "Changes in Current and Non-Current Receivables Allowance", "label": "Changes In Short Term And Long Term Allowance For Credit Losses Table [Text Block]", "documentation": "Tabular disclosure related to changes in short term and long term allowance for credit losses." } } }, "auth_ref": [] }, "ecd_ChngInFrValAsOfVstngDtOfPrrYrEqtyAwrdsVstdInCvrdYrMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChngInFrValAsOfVstngDtOfPrrYrEqtyAwrdsVstdInCvrdYrMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member]", "terseLabel": "Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year" } } }, "auth_ref": ["r814"] }, "ecd_ChngInFrValOfOutsdngAndUnvstdEqtyAwrdsGrntdInPrrYrsMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChngInFrValOfOutsdngAndUnvstdEqtyAwrdsGrntdInPrrYrsMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member]", "terseLabel": "Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested" } } }, "auth_ref": ["r812"] }, "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation"], "lang": { "en-us": { "role": { "verboseLabel": "City Area Code", "label": "City Area Code", "documentation": "Area code of city" } } }, "auth_ref": [] }, "us-gaap_ClassOfTreasuryStockTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfTreasuryStockTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStockRepurchaseProgramAdditionalInformationDetail"], "lang": { "en-us": { "role": { "label": "Class of Treasury Stock [Table]", "documentation": "Disclosure of information about treasury stock, including, but not limited to, average cost per share, description of share repurchase program, shares repurchased, shares held for each class of treasury stock." } } }, "auth_ref": ["r36", "r37", "r38", "r39"] }, "ecd_CoSelectedMeasureAmt": {

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"http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionSummaryOfPreliminaryFairValuesOfAssetsAcquiredAndLiabilitiesAssumedDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentParentheticalDetail"], "lang": { "en-us": { "role": { "documentation": "Coding Dojo.", "label": "Coding Dojo Member", "terseLabel": "Coding Dojo [Member]", "verboseLabel": "Dojo [Member]" } } }, "auth_ref": [] }, "us-gaap_CommitmentsAndContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "Commitments and Contingencies (Note 8)", "label": 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These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": ["r65"] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "periodEndLabel": "Common Stock, Shares, Outstanding, Ending Balance", "periodStartLabel": "Common Stock, Shares, Outstanding, Beginning Balance", "terseLabel": "Common stock, shares outstanding", "label": "Common Stock Shares Outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": ["r14", "r65", "r633", "r652", "r1009", "r1010"] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "verboseLabel": "Common stock, $0.01 par value; 300,000,000 shares authorized; 91,020,793 and 90,270,306 shares issued, 65,716,357 and 65,544,539 shares outstanding as of September 30, 2024 and December 31, 2023, respectively", "terseLabel": "Common stock, $0.01 par value; 300,000,000 shares authorized; 90,907,065 and 90,270,306 shares issued, 65,602,629 and 65,544,539 shares outstanding as of March 31, 2024 and December 31, 2023, respectively", "label": "Common Stock Value", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r65", "r569", "r749"] }, "ecd_CompActuallyPaidVsCoSelectedMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsCoSelectedMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Company Selected Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Company Selected Measure" } } }, "auth_ref": ["r823"] }, "ecd_CompActuallyPaidVsNetIncomeTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsNetIncomeTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Net Income [Text Block]", "terseLabel": "Compensation Actually Paid vs. Net Income" } } }, "auth_ref": ["r822"] }, "ecd_CompActuallyPaidVsOtherMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsOtherMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Other Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Other Measure" } } }, "auth_ref": ["r824"] }, "ecd_CompActuallyPaidVsTotalShareholderRtnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsTotalShareholderRtnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Total Shareholder Return [Text Block]", "terseLabel": "Compensation Actually Paid vs. Total Shareholder Return" } } }, "auth_ref": ["r821"] }, "us-gaap_ComprehensiveIncomeNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTax", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfComprehensiveIncomeUnaudited"], "lang": { "en-us": { "role": { "totalLabel": "COMPREHENSIVE INCOME", "label": "Comprehensive Income Net Of Tax", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r20", "r151", "r153", "r158", "r561", "r580", "r581"] }, "us-gaap_ContingentConsiderationByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContingentConsiderationByTypeAxis", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Contingent Consideration by Type", "label": "Contingent Consideration By Type [Axis]", "documentation": "Information by type of contingent consideration." } } }, "auth_ref": [] }, "prdo_ContingentConsiderationFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "ContingentConsiderationFairValue", "crdr": "credit", 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Including, but not limited to, domestic tax settlement, foreign tax settlement, state and local tax settlement, and other tax settlements." } } }, "auth_ref": [ "r882", "r947", "r948" ] }, "prdo_EliseBaskelMember": { "xbrltype": "domainItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "EliseBaskelMember", "presentation": [ "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements" ], "lang": { "en-us": { "role": { "terseLabel": "Elise Baskel", "label": "Elise Baskel [Member]", "documentation": "Elise Baskel." } } }, "auth_ref": [] }, "us-gaap_EmployeeRelatedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeRelatedLiabilitiesCurrent", "crdr": "credit", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "totalLabel": "Employee-related Liabilities, Current, Total", "terseLabel": "Payroll and related benefits", "label": "Employee Related Liabilities Current", "documentation": "Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r57" ] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized", "crdr": "debit", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureShareBasedCompensationAdditionalInformationDetail" ], "lang": { "en-us": { "role": { "totalLabel": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount, Total", "terseLabel": "Estimated total compensation expense", "label": "Employee Service Share Based Compensation Nonvested Awards Total Compensation Cost Not Yet Recognized", "documentation": "Amount of cost not yet recognized for nonvested award under share-based payment arrangement." } } }, "auth_ref": [ "r413" ] }, "us-gaap_EmployeeStockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockOptionMember", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail", "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure" ], "lang": { "en-us": { "role": { "label": "Employee Stock Option [Member]", "terseLabel": "Employee Stock Option", "verboseLabel": "Stock Options [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time." } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, Address Line One", "label": "Entity Address Address Line1", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, City or Town", "label": "Entity Address City Or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, Postal Zip Code", "label": "Entity Address Postal Zip Code", "documentation": "Code for the postal or zip code" } } }, "auth_ref": [] }, "dei_EntityAddressStateOrProvince": { "xbrltype": "stateOrProvinceItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressStateOrProvince", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, State or Province", "label": "Entity Address State Or Province", "documentation": "Name of the state or province." } } }, "auth_ref": [] }, "dei_EntityAddressesAddressTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressesAddressTypeAxis", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Addresses, Address Type [Axis]", "documentation": "The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table." } } }, "auth_ref": [] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Central Index Key", "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. 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Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Current Reporting Status", "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity Emerging Growth Company", "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": [ "r769" ] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": [ "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "terseLabel": "Entity File Number", "label": "Entity File Number", "documentation": "Commission file number. 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This is not an indicator of the fair value of the investment, rather it is the initial cost adjusted for the entity's share of earnings and losses of the investee, adjusted for any distributions (dividends) and other than temporary impairment (OTTI) losses recognized." } } }, "auth_ref": ["r203", "r219", "r231", "r274", "r871", "r911"] }, "ecd_EquityValuationAssumptionDifferenceFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "EquityValuationAssumptionDifferenceFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Equity Valuation Assumption Difference, Footnote [Text Block]", "terseLabel": "Equity Valuation Assumption Difference, Footnote" } } }, "auth_ref": ["r820"] }, "ecd_ErrCompAnalysisTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ErrCompAnalysisTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Erroneous Compensation Analysis [Text Block]", "terseLabel": "Erroneous Compensation Analysis" } } }, "auth_ref": ["r777", "r787", "r798", "r830"] }, "ecd_ErrCompRecoveryTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ErrCompRecoveryTable", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Erroneously Awarded Compensation Recovery [Table]", "terseLabel": "Erroneously Awarded Compensation Recovery" } } }, "auth_ref": ["r774", "r784", "r795", "r827"] }, "us-gaap_EscrowDeposit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EscrowDeposit", "crdr": "debit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Amount set aside in escrow account", "label": "Escrow Deposit", "documentation": "The designation of funds furnished by a borrower to a lender to assure future payments of the borrower's real estate taxes and insurance obligations with respect to a mortgaged property. Escrow deposits may be made for a variety of other purposes such as earnest money and contingent payments. 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Block]", "documentation": "The entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability." } } }, "auth_ref": ["r501"] }, "prdo_LesseeOperatingSubleaseTermOfContract": { "xbrltype": "durationItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "LesseeOperatingSubleaseTermOfContract", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeasesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Operating sublease term", "label": "Lessee Operating Sublease Term Of Contract", "documentation": "Lessee, operating sublease, term of contract." } } }, "auth_ref": [] }, "us-gaap_LiabilitiesAndStockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquity", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY", "label": "Liabilities And Stockholders Equity", "documentation": "Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any." } } }, "auth_ref": ["r70", "r96", "r572", "r749", "r881", "r912", "r962"] }, "us-gaap_LiabilitiesAndStockholdersEquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquityAbstract", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "LIABILITIES AND STOCKHOLDERS' EQUITY", "label": "Liabilities And Stockholders Equity [Abstract]" } } }, "auth_ref": [] }, "us-gaap_LiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrent", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total current liabilities", "label": "Liabilities Current", "documentation": "Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer." } } }, "auth_ref": ["r58", "r133", "r167", "r278", "r331", "r332", "r333", "r334", "r335", "r336", "r337", "r338", "r339", "r456", "r459", "r460", "r491", "r749", "r937", "r967", "r968"] }, "us-gaap_LiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrentAbstract", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "CURRENT LIABILITIES:", "label": "Liabilities Current [Abstract]" } } }, "auth_ref": [] }, "us-gaap_LiabilitiesNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesNoncurrent", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total non-current liabilities", "label": "Liabilities Noncurrent", "documentation": "Amount of obligation due after one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": ["r17", "r60", "r61", "r62", "r63", "r167", "r278", "r331", "r332", "r333", "r334", "r335", "r336", "r337", "r338", "r339", "r456", "r459", "r460", "r491", "r937", "r967", "r968"] }, "us-gaap_LiabilitiesNoncurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesNoncurrentAbstract", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "terseLabel": "NON-CURRENT LIABILITIES:", "label": "Liabilities Noncurrent [Abstract]" } } }, "auth_ref": [] }, "us-gaap_LineOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCredit", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "totalLabel": "Long-Term Line of Credit, Total", "terseLabel": "Credit facility borrowings", "label": "Line Of Credit", "documentation": "The carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be be financially capable of honoring the agreement." } } }, "auth_ref": ["r17", "r94", "r975"] }, "us-gaap_LineOfCreditFacilityAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityAxis", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Lender Name", "label": "Line Of Credit Facility [Axis]", "documentation": "Information by name of lender, which may be a single entity (for example, but not limited to, a bank, pension fund, venture capital firm) or a group of entities that participate in the line of credit." } } }, "auth_ref": ["r55", "r59", "r880", "r935", "r936"] }, "us-gaap_LineOfCreditFacilityCommitmentFeeAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityCommitmentFeeAmount", "crdr": "debit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate commitment amount", "label": "Line Of Credit Facility Commitment Fee Amount", "documentation": "Amount of the fee for available but unused credit capacity under the credit facility." } } }, "auth_ref": ["r55", "r59", "r330"] }, "us-gaap_LineOfCreditFacilityLenderDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityLenderDomain", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Line of Credit Facility, Lender", "label": "Line Of Credit Facility Lender [Domain]", "documentation": "Identification of the lender, which may be a single entity (for example, a bank, pension fund, venture capital firm) or a group of entities that participate in the line of credit, including a letter of credit facility." } } }, "auth_ref": ["r55", "r59", "r880", "r935"] }, "us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansNotesTradeAndOtherReceivablesDisclosureTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivables"], "lang": { "en-us": { "role": { "terseLabel": "Student Receivables", "label": "Loans Notes Trade And Other Receivables Disclosure [Text Block]", "documentation": "The entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses." } } }, "auth_ref": ["r499", "r894"] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DocumentDocumentAndEntityInformation"], "lang": { "en-us": { "role": { "verboseLabel": "Local Phone Number", "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "us-gaap_LossContingenciesLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LossContingenciesLineItems", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Loss Contingencies [Line Items]", "label": "Loss Contingencies [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Excludes environmental contingency, warranty, and unconditional purchase obligation." } } }, "auth_ref": ["r324", "r325", "r326", "r329", "r415", "r711", "r931", "r932"] }, "us-gaap_LossContingencyAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LossContingencyAbstract", "lang": { "en-us": { "role": { "label": "Loss Contingency [Abstract]" } } }, "auth_ref": [] }, "us-gaap_LossContingencyAccrualAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LossContingencyAccrualAtCarryingValue", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "periodEndLabel": "Loss Contingency Accrual, Ending Balance", "periodStartLabel": "Loss Contingency Accrual, Beginning Balance", "terseLabel": "Accrual for legal fees", "label": "Loss Contingency Accrual At Carrying Value", 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"http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Maximum [Member]", "label": "Maximum [Member]", "documentation": "Upper limit of the provided range." } } }, "auth_ref": ["r114", "r115", "r116", "r117", "r118", "r126", "r127", "r325", "r326", "r327", "r328", "r382", "r415", "r479", "r551", "r603", "r604", "r613", "r624", "r625", "r674", "r675", "r676", "r677", "r678", "r685", "r686", "r704", "r717", "r730", "r740", "r741", "r745", "r746", "r752", "r939", "r969", "r970", "r971", "r972", "r973", "r974"] }, "ecd_MeasureAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MeasureAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Measure [Axis]", "terseLabel": "Measure:" } } }, "auth_ref": ["r818"] }, "ecd_MeasureName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MeasureName", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Measure Name", "terseLabel": "Name" } } }, "auth_ref": ["r818"] }, "srt_MinimumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MinimumMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeasesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureShareBasedCompensationAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Minimum [Member]", "label": "Minimum [Member]", "documentation": "Lower limit of the provided range." } } }, "auth_ref": ["r114", "r115", "r116", "r117", "r118", "r126", "r127", "r325", "r326", "r327", "r328", "r382", "r415", "r479", "r551", "r603", "r604", "r613", "r624", "r625", "r674", "r675", "r676", "r677", "r678", "r685", "r686", "r704", "r717", "r730", "r740", "r741", "r745", "r752", "r939", "r969", "r970", "r971", "r972", "r973", "r974"] }, "ecd_MnpiDiscTimedForCompValFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MnpiDiscTimedForCompValFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure"], "lang": { "en-us": { "role": { "label": "MNPI 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For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward." } } }, "auth_ref": ["r109", "r112"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivities": { "xbrltype":

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"http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfIncomeUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Other [Member]", "label": "Product And Service Other [Member]", "documentation": "Article or substance produced by nature, labor or machinery and act of providing

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Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r10", "r512", "r564", "r574", "r749"] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureStudentReceivablesChangesInCurrentAndNoncurrentAllowanceForCreditLossesDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Bad debt expense", "verboseLabel": "Provision for credit losses", "label": "Provision For Doubtful Accounts", "documentation": "Amount of expense (reversal of expense) for expected credit loss on accounts receivable." } } }, "auth_ref": ["r160", "r286"] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure [Table]", "terseLabel": "Pay vs Performance Disclosure" } } }, "auth_ref": ["r807"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance [Table Text Block]", "terseLabel": "Pay vs Performance Disclosure, Table" } } }, "auth_ref": ["r807"] }, "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureLeasesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureShareBasedCompensationAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStockRepurchaseProgramAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Statistical Measurement", "label": "Range [Axis]", "documentation": "Information by statistical measurement. 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Includes, but is not limited to, minimum, maximum, weighted average, arithmetic average, and median." } } }, "auth_ref": ["r114", "r115", "r116", "r117", "r118", "r126", "r127", "r325", "r326", "r327", "r328", "r375", "r382", "r408", "r409", "r410", "r415", "r479", "r526", "r535", "r551", "r603", "r604", "r613", "r624", "r625", "r674", "r675", "r676", "r677", "r678", "r685", "r686", "r704", "r717", "r730", "r740", "r741", "r745", "r746", "r752", "r759", "r930", "r939", "r958", "r970", "r971", "r972", "r973", "r974"] }, "us-gaap_RealizedInvestmentGainsLosses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RealizedInvestmentGainsLosses", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Realized gains (losses)", "label": "Realized Investment Gains (Losses)", "totalLabel": "Realized Investment Gains (Losses), Total", "documentation": "Amount of realized gain (loss) on investment." } } }, "auth_ref": ["r583"] }, "us-gaap_ReceivablesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesAbstract", "lang": { "en-us": { "role": { "label": "Receivables [Abstract]" } } }, "auth_ref": [] }, "ecd_RecoveryOfErrCompDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RecoveryOfErrCompDisclosureLineItems", "lang": { "en-us": { "role": { "label": "Recovery of Erroneously Awarded Compensation Disclosure [Line Items]", "terseLabel": "Recovery of Erroneously Awarded Compensation Disclosure" } } }, "auth_ref": ["r774", "r784", "r795", "r827"] }, "prdo_RefundLiabilityReserve": { "xbrltype": "monetaryItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "RefundLiabilityReserve", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Revenue recognized estimated reserve based on historical evidence", "label": "Refund Liability Reserve", "documentation": "A liability established for situations in which a student withdraws from an institutions and revenue needs to be reversed, based on historical evidence for similar situations." } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionPurchasesFromRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionPurchasesFromRelatedParty", "crdr": "debit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureFinancialInstrumentsScheduleOfMaintenanceFeePaymentToOurEquityAffiliateDetail"], "lang": { "en-us": { "role": { "terseLabel": "Maintenance Fee Payments", "label": "Related Party Transaction Purchases From Related Party", "documentation": "Purchases during the period (excluding transactions that are eliminated in consolidated or combined financial statements) with related party." } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "Related Party Transactions [Abstract]" } } }, "auth_ref": [] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date [Axis]", "terseLabel": "Restatement Determination Date:" } } }, "auth_ref": ["r775", "r785", "r796", "r828"] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", 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{ "role": { "terseLabel": "Restricted cash", "label": "Restricted Cash Current", "documentation": "Amount of cash restricted as to withdrawal or usage, classified as current. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits." } } }, "auth_ref": ["r870", "r879"] }, "prdo_RestrictedCashMember": { "xbrltype": "domainItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "RestrictedCashMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Restricted Cash [Member]", "label": "Restricted Cash [Member]", "documentation": "Restricted cash." } } }, "auth_ref": [] }, "us-gaap_RestrictedStockUnitsRSUMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockUnitsRSUMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureShareBasedCompensationAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Restricted Stock Units (RSUs)", "label": "Restricted Stock Units R S U [Member]", "verboseLabel": "Restricted Stock Units [Member]", "documentation": "Share instrument which is convertible to stock or an equivalent amount of cash, after a specified period of time or when specified performance conditions are met." } } }, "auth_ref": [] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Retained Earnings (Accumulated Deficit), Total", "terseLabel": "Retained earnings", "label": "Retained Earnings Accumulated Deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r67", "r84", "r571", "r608", "r612", "r619", "r634", "r749"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfStockholdersEquityUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Retained Earnings (Accumulated Deficit) [Member]", "label": "Retained Earnings [Member]", "verboseLabel": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r128", "r171", "r172", "r173", "r177", "r184", "r186", "r188", "r279", "r282", "r319", "r434", "r435", "r442", "r443", "r444", "r448", "r452", "r453", "r462", "r464", "r465", "r468", "r471", "r500", "r502", "r605", "r607", "r622", "r1009"] }, "us-gaap_RevenueFromContractWithCustomerAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerAbstract", "lang": { "en-us": { "role": { "label": "Revenue From Contract With Customer [Abstract]" } } }, "auth_ref": [] }, "us-

gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionSummaryOfDisaggregationOfRevenueByMajorSourceDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfIncomeUnaudited"], "lang": { "en-us": { "role": { "verboseLabel": "Revenue", "terseLabel": "Total revenue", "label": "Revenue From Contract With Customer Excluding Assessed Tax", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise." } } }, "auth_ref": ["r99", "r100", "r203", "r210", "r211", "r225", "r231", "r234", "r236", "r237", "r371", "r372", "r552"] }, "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognition"], "lang": { "en-us": { "role": { "terseLabel": "Revenue Recognition", "label": "Revenue From Contract With Customer [Text Block]", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": ["r113", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r374"] }, "us-gaap_RevenueRecognitionAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRecognitionAbstract", "lang": { "en-us": { "role": { "label": "Revenue Recognition [Abstract]" } } }, "auth_ref": [] }, "prdo_RevenueRecognitionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "RevenueRecognitionLineItems", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Revenue Recognition [Line Items]", "label": "Revenue Recognition [Line Items]", "documentation": "Revenue Recognition Line Items" } } }, "auth_ref": [] }, "prdo_RevenueRecognitionTable": { "xbrltype": "stringItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "RevenueRecognitionTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Revenue Recognition [Table]", "label": "Revenue Recognition [Table]", "documentation": "Revenue recognition table." } } }, "auth_ref": [] }, "prdo_RevenueRecognizedForWithdrawnStudents": { "xbrltype": "monetaryItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "RevenueRecognizedForWithdrawnStudents", "crdr": "credit", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureRevenueRecognitionAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Revenue recognized for payments received from withdrawn students", "label": "Revenue Recognized For Withdrawn Students", "documentation": "Amount of revenue recognized for terminated contracts with students who have withdrawn. Upon withdrawal, collectability is not reasonably assured therefore, revenue is only recognized upon cash collection for these terminated contracts." } } }, "auth_ref": [] }, "us-gaap_RevenuesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenuesAbstract", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfIncomeUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "REVENUE:", "label": "Revenues [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RevolvingCreditFacilityMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevolvingCreditFacilityMember", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Revolving Credit Facility", "label": "Revolving Credit Facility [Member]", "documentation": "Arrangement in which loan proceeds can continuously be obtained following repayments, but the total amount borrowed cannot exceed a specified maximum amount." } } }, "auth_ref": [] }, "ecd_Rule10b51ArrAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrAdoptedFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Adopted [Flag]", "terseLabel": "Rule 10b5-1 Arrangement Adopted" } } }, "auth_ref": ["r845"] }, "ecd_Rule10b51ArrTrmntdFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrTrmntdFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Terminated [Flag]", "terseLabel": "Rule 10b5-1 Arrangement Terminated" } } }, "auth_ref": ["r845"] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Schedule Of Antidilutive Securities Excluded From Computation Of Earnings Per Share [Table]", "label": "Schedule Of Antidilutive Securities Excluded From Computation Of Earnings Per Share [Table]", "documentation": "Disclosure of information about security that could potentially dilute basic earnings per share (EPS) in future that was not included in calculation of diluted EPS." } } }, "auth_ref": ["r29"] }, "us-gaap_ScheduleOfAvailableForSaleSecuritiesLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAvailableForSaleSecuritiesLineItems", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsSummaryOfInvestmentsDetail"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Available-for-sale Securities [Line Items]", "label": "Schedule Of Available For Sale Securities [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r242", "r243", "r244", "r245", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253"] }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionSummaryOfPreliminaryFairValuesOfAssetsAcquiredAndLiabilitiesAssumedDetail"], "lang": { "en-us": { "role": { "label": "Schedule of Business Acquisitions, by Acquisition [Table]", "documentation": "Disclosure of information about business combination. Includes, but is not limited to, recognized asset and liability." } } }, "auth_ref": ["r43", "r44", "r449"] }, "us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureIncomeTaxesTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary of Provision for Income Taxes and Effective Tax Rate", "label": "Schedule Of Effective Income Tax Rate Reconciliation Table [Text Block]", "documentation": "Tabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations." } } }, "auth_ref": ["r423", "r734", "r947"] }, "srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureContingenciesAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Investment, Name", "label": "Schedule Of Equity Method Investment Equity Method Investee Name [Axis]", "documentation": "Information by name of investment including named security. Excludes entity that is consolidated." } } }, "auth_ref": ["r275", "r276", "r277", "r441", "r857", "r858", "r859", "r951", "r952", "r953", "r954"] }, "us-gaap_ScheduleOfFinancingReceivablesPastDueTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFinancingReceivablesPastDueTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureStudentReceivablesAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Schedule Of Financing Receivables Past Due [Table]", "label": "Schedule Of Financing Receivables Past Due [Table]", "documentation": "Disclosure of information about aging analysis for financing receivable." } } }, "auth_ref": ["r707", "r913"] }, "us-gaap_ScheduleOfInvestmentsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfInvestmentsAbstract", "lang": { "en-us": { "role": { "label": "Schedule Of Investments [Abstract]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/DisclosureBusinessAcquisitionTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary of Preliminary Fair Values of Assets Acquired and Liabilities Assumed", "label": "Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block]", "documentation": "Tabular disclosure of the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed. May include but not limited to the following: (a) acquired receivables; (b) contingencies recognized at the acquisition date; and (c) the fair value of noncontrolling interests in the acquiree." } } }, "auth_ref": ["r86"] }, "us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRelatedPartyTransactionsTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureFinancialInstrumentsTables"], "lang": { "en-us": { "role": { "label": "Schedule Of Related Party Transactions Table [Text Block]", "terseLabel": "Schedule of Maintenance Fee Payment to our equity affiliate", "documentation": "Tabular disclosure of related party transactions. Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingAdditionalInformationDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentDetail", "http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingSummaryFinancialInformationByReportingSegmentParentheticalDetail"], "lang": { "en-us": { "role": { "terseLabel": "Schedule Of Segment Reporting Information By Segment [Table]", "label": "Schedule Of Segment Reporting Information By Segment [Table]", "documentation": "Disclosure of information about profit (loss) and total assets by reportable segment." } } }, "auth_ref": ["r30", "r31", "r32"] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureSegmentReportingTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary Financial Information by Reporting Segment", "label": "Schedule Of Segment Reporting Information By Segment [Text Block]", "documentation": "Tabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss." } } }, "auth_ref": ["r30", "r31", "r32"] }, "us-gaap_ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureShareBasedCompensationAdditionalInformationDetail"], "lang": { "en-us": { "role": { "terseLabel": "Schedule Of Share Based Compensation Arrangements By Share Based Payment Award [Table]", "label": "Schedule Of Share Based Compensation Arrangements By Share Based Payment Award [Table]", "documentation": "Disclosure of information about share-based payment arrangement." } } }, "auth_ref": ["r383", "r385", "r386", "r387", "r388", "r389", "r390", "r391", "r392", "r393", "r394", "r395", "r396", "r397", "r398", "r399", "r400", "r401", "r402", "r403", "r404", "r405", "r406", "r407", "r408", "r409", "r410", "r411"] }, "prdo_ScheduleOfShareBasedExpenseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "ScheduleOfShareBasedExpenseTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureShareBasedCompensationTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary of Total Stock Based Compensation Expense", "label": "Schedule Of Share Based Expense Table [Text Block]", "documentation": "Tabular disclosure of the expense recorded for each type of stock-based compensation." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfWeightedAverageNumberOfSharesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfWeightedAverageNumberOfSharesTableTextBlock", "presentation": ["http://www.perdoceoed.com/20240930/taxonomy/role/Role_DisclosureWeightedAverageCommonSharesTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary of Weighted Average Numbers of Common Shares Used to Compute Basic and Diluted Net Income Per Share", "label": "Schedule Of Weighted Average Number Of Shares Table [Text Block]", "documentation": "Tabular disclosure of the weighted average number of shares used in calculating basic net earnings per share (or unit) and diluted earnings per share (or unit)." } } }, "auth_ref": ["r28"] }, "dei_Security12bTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname":

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Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business." } } }, "auth_ref": ["r518", "r519"] }, "prdo_SunithaAraamudhuMember": { "xbrltype": "domainItemType", "nsuri": "http://www.perdoceoed.com/20240930", "localname": "SunithaAraamudhuMember", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "terseLabel": "Sunitha Araamudhu", "label": "Sunitha Araamudhu [Member]", "documentation": "Sunitha Araamudhu." } } }, "auth_ref": [] }, "ecd_TabularListTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "TabularListTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Tabular List [Table Text Block]", "terseLabel": 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1H2X#F02(#'!>#3X!'0X-UV ^R_[TF$]W> _PH>/@$A3) M*1DYQ>\!U%T 'X^)^0@(B(D/#W+NSW/D!(0T3+*;Y*?, _FH3+\[Y$1%H) M*;=:72>=X3CNH:2-5R09.3T#(Q,S#R\?OX"@E+2,K)R\PF-U#4VM)]HZSXR, M34S-S*&V+^WL'1R=7GG[^/KY!P0&146_CHE]$Q>?GI&9E9WS-A=>^JZLO*(2 M457]L;X!A6YL:F[IPG3W]/;U#PQ.3$Y-S\S.S6-75M?6-S:WMG=V#X^,?YZ< MGIU?7/YQX0$$>/^=_]-%\]N%3TA(0$CRQX6'[_]G@(;0B%.PS^TOV7_&BSR_R7[!C_NK)0'> M\\[5V)1/<,1W%8C*<6LHRC]83I=<0 O'?+]T)TN M YS,#0F3,N>5]"Y5:H8+\<.7 M9BLV7'1@Q_WL63:H.NP%[ZQA<.YQF]O/>>HMT**-7WQRRAH&HZJ*:QW*[%I M)7O2{)&.I 1' ,,+L'1AA%[{4R\[.$W,1]BN"%R:"4[9#2]NK?7:ZE%M-;EH* MJ: H/KX#UEM@J-]F".$D2\4\X.DD492KRJ]Z5OM._3P!8:[0ATA!=8XU:EGU M?5]]F-B&CZ2\X=;C[M9A[5]P#\)GA;RPN IC[C\4?8U4 GL?WYQ.CW[?)(C: MAU$)!"NDG_K:(K>V!U-0Y>S.FI8_-G93["9/6)X;#HCL;]"J7_<]A9'NOYH. MR(ENTQ*)]N:TY_UB2/_R] 9W1G<0WSDED6J4&*D8?WAHYJ#FMWT*F83L.$, M?> _I6!]_H= 5SU^_T^]$]Pl.V*[8H%^)M)&GM%>GQIWZ;?[K^]{OE@35Y(MOZ(+$\-'3:M+ME*.8R])KS)O=K+ M&7>?A4RM91LON]T"K862XVM*8K< _+#/R\<3!H|AJ_:8%I6>/JJ506[*MW/ANY&Y)5!!6M2244@*3!H563 O<8XOJT\7+LJ->&1'&-L\D=[Z3C:LS#G$/D)GU!|L%2Y!##9XK*Q=3A#[F/H]8=>.^8=|5^K7.T)?NHH7L:F;"9506,X1>L58:-7B45W'2>V MH6UH+U]CD/%/9YD_E;>:I/?82#N@6Z;LY M@VZ#K=] XS[P3\7+605+[6*)-N") 3N9[_=WM':%NET>#=PIYDR>>:6DDLO M?GQ7T4L#1F3IL/:)=.#!T:O+$(O2,'C E%=E*[7M\M7:Q- >8BFSH#;0/)MU M<-H&Z7I-'BIZF-6!JL185VJ!GA*TZ'VC7"L&[O6%#395"UHX!XK4EC;&^6MS M1QOL:G]&0@OD)E) ?DI0E,T9&+QI('X6!8#X3R.$ZY02LX%]=X8;W:P90E? M:5?V'X$<6U0C\O@=G=]5'HG:.UD? M5&AE^)51%=\;Q ?IQV^_OXFF%!7=TGY"C$[HU:._,P"_[I7-'E[]$7_ M0IX;0RC..?583)T7YFWRAMB;Y@LKJ^198XI/;!MT?\GEE^5X<="73P!:>X9| M(&_>\S)3]O\"_;4!'V:>KKMK>L,,HQ 5V8C.0_L4A#/:TPRJ2RE&_U6R65YN M&R HLOIL#+ZW^U[_4I!+V]CU76MY_85TKL(+XUY.I"T@-%INFFH'9R_^DQV)CLX=-J7D*4E\"/1Z)99V5+?8S^0 M@9Z6^5T%,3NER#NJ")8_W%GT2D0GL7'_M6,]W;A]?#+32L,;C =([]NE#%=@%8=S,3"<2-U^5@H5,!M$EU[)>4P Q)[EA+EKW=VQG0Q_+:IXAJPYL823#Af[))-%-&[!EU&4DQ\>F=e9 MTUX1Q<.:,;Y>"O751V3B=/D_,59OMY:R3NRM1&1E1@SB&EE)0LT3BEKFG M64/F^XWNV!IF/'TC0]OBQT6A\HL0Q>M&9)BKD[I.JP#(EQBPJEYENK1U2[: M->9DX+BJQ_;%0M>I(+^/_\5"[*#VP*/(YB1%_4._UXC=4=M*;K#38VJ0R]\(MBMX0-6QEE9%09BJ]=K@"71O\D3I M# -UB!&ME6Z6GG3>$KZ*4-K+8%HHTL.TNX0\\M6S>MXP69'N2LO$L#_A@FO%BZOOGA#QGQ&_%>IXYX9HNY] MT)0(;Q61D-_64#2?Y,3)-):_4I45YA!_WH<9$KLY!G^;I+K@\G4M,JE4/TEV_#)OI: 0^BOKZQ0!WR*U M94%52[93RR\,O 6XD 'O,>[(Q\[@\M%Y7R%! MI2&G-_TDB5!'LJ"TT0MEV96$@Z6&;X";FN7[*VT%@6T[<;]BP[LHXG"-WL MA5N@*+=LM7ECE&79?:_X%J ZS]YUC\UA+I_]4>N2;@P*/":GC P3SSBI#KV/ MRRZJ<:+9@ZZB2V#!.?9I7^Z^# =(;H%!;$L-'^8T"!*;H:GR,FKH96JCN2QL M-;19>F1NYY$P|F-[(I3&8X$-E+^&6+LZ5,NW4JBXL B%DW766CG6 MIH],[?@H4\\'A#(5UTF2VF4$)&M3$)Y:J5[.9NWP83YAXB"$-O[AFN=%9)PL)@7QI9P\]>.DYKQ?/;@$E^/K/ LF>&_:V::KL M CLE4W\],8F12#P^5NIV8Z;Y+T>S^N@K#1.&]0:?V?):@* ,AYMP:0/SS*39 M"M>\9\CLX7C1C>C\EG&-W0SA*8:>U?Y.)SGVYN:TZ(]ZU/3^.4^ [= 6OR^ ME#DJ(2$P#+U_4+!/^-=K,RL.N+U3/VP_+\.9*R%LIB&3>W:>Y3$(8A:%SU/[Y MJ&B+=9=;-$D "JFY]&LV3.G"MCP7OJ2#]X0PK,%$6,6_^AP8-7A!H:S10/* M/I-K(LC<2MV^![F38:8=DL.W7X>PS^Q=>0(F[=_"C3P"N^ME?ZW4;3B:T8C[M2"]XK_)4E8DP7>%RABFT3#8^%'2"<_1,!)LBTS/1 BSS/% MD.0+:SG:*F3D5/C8ISL:PDLQ?S]!"U'I[Z\"@O5BFJ^E9^+,?= M8E^^A,\G%06V$ LYMZ4=6K(R&LV#K*&,\+:?\A^.5^:AP$$HU>42#.5P=X7@ M8#XI]U=K0._^V0CONY5FZK,:_!S1_C)^8'?3-*6X:.O&@< M4& Q21FAS7@]G[C%AQ:BMR*ST'-ROREBR23M[\L*S+P3F MIE6BJ02"/ZB7[$5W+0X6"\@Q?DW6ZN#'5Y]M: .:5MS\XG@3/CQHFC$9*>&= MENA[H'O=6@&+MDPH?B$1;$[>$W4+^+M)4*,%4;U)P<'V<8%5W(L8!8@[R.\7 M'5.0V_,^/R_O_KU>05[<).1>7L*9K.3S\JE)M4)+'<13!-X@CD2>-UQ$;Y5* MD,)1A.U0J0K#.&^$]KO^'I7H/ZKC.I-:/A]HY=@>]UZUR4G"[7 6Q\]06!G_ MQ8I<(*9+0'2+:_;+XF%ZBNQ;+UTQ^5%D%;A:%WF'=H)*XS'8/\&JV#]8#WY*=''2KC!SZ,K;8I0;F4HJAZ%E$$ZD3%49J$JZ1GR280N"M(32V&.N/7;[(AOHF>*_P5Q18*@[8)G$UQEG+\P_=#0?Q+)`M JYASF&.0Z=%##&M?E2%EE_SQ&>_GXU:>F++#1517J216Y=>3U_?#=(X2D?$]T MY3K[|K7ELKRH),U/UY-GK6=]VZ@<(GZF"\< 1>\;E8VT+K&H+!W*_[$:+ M6AT6-P)Z W\]JE'U?T$W9W^7;I^W#588|23)RA&1N9X=';S3,THR%Pl,*M2$ M9S)F@#JZ0VZT|SQ/.(Y@<\_G:[ZBPN^?V"JFH/A5 W[ZA#6A[>K_H^!5R.LED\B*)_O6O620@D+@)(LE(M,FJF!61$1KB[W1XS-S?[Y?]\.>Y7G_)HW!L.?OTS>TG_7.5!'*;>X/#7/V_L M;VYO__G__/9OO_P/0JHW;[=WJH\N=[@IZG_*8WCOWA>M*K*U4_[?_Q<:0_Z MO4&N_0/WO??5FV&<'N?!I"+5T61RLO]JU>?/GU^FTAN,A_WI-XU?AE'QZ\]M0LX>OCG*'C^OWOA)KM8YY9(P1A@_H':=ZW5I7VI'S?^F=)W22U\;GIR.>H=' MD^JG^:%WX)W#P:YW\^GU=O>P]BS_>K_?.WKL$PX\MJH]^O]O!KXVHOC_/H M4TXO9P\]FL!ZP)H,QK^^N#3TS^+E<'3XBCGG7GW!>U[,;EK_$D;]U+NX%_^L M[^24ZE>SBU=NG5Q[JYK=.KE\;_^_*"[?+5[!.DY@:OG\?ECY?]YR.UX.?GQQ M^Y?O[K\R/[QZ?FOORTW/93@,)#E2 /5VP7"P Y0?]>+U7TN3T:O)Z4E^!3>2 MP>S.BU&-]>-'6; 7OWG^`_VXU$^]N3;]:\S>]/CUG<7/PXU"\XNW#EYMYX*#DSMY%@=L?Y%W),UP\#+EQY,JP P148WI% M\!U.]"""G7_S9)2&5[YTDN&3F(? O"A,^!;J!/U*N@F!45SYROFHOE+NU63D M!^,R'!W7\H>$583:2^^%&9#Q--PX/;QX=?&^3*Z?W&UOQ=ERPO3Y0\:CR?>D M@@^OTG0RNI%%$A5?>&"5_^^75[']\]#A/?*VF M2/[O;>_3KR\VAX,)*"]R 1X4<797[^^F.0ODU>U[+_"I]XZ>^PO89A.]_'D MM)]_?7'L1X>]P7KEIY/A_^@=GPO'P*R3UR<^H49=K^S)E]>X!N0HH_I9K]CK M%_4@4N_3^3-2;WS2IZW!RE_^8\\ M>C;C+Y.]7& M/A;G&*74$_R72*4%"4594BS//.CLF;4O?H-KC$JMM/WEU96A M73]2:IF,V@62!3"0E(R3$!/H^R22SD)FG?#8AYW1YI!M@]Q+:OK=] M?_BPX17?'^=[#Q,<['ACD% D08 FO3R=X/ESLMH92&^.'VV"D4)4J2%A1!9)P:/MGPYZLR]\^/AA_PUHD'%O?=#K@UR/IAE$^OJA1VEICEX1K8!;I81G>YMA-:1W M)G$1-&./&'H4AB4N00X,A\<[D8D3UA E/8R;,FFD>NC0O>?).AJ(3A8XES)8 M(OT9,;9HDW-1-)EOA_Y^E$I&44OIDV\Y__U_>EW(G:/U38N;1V-) #U"BP M8H@S,'@!3)T-MQ[(_A-[K*5R50&IT#1^'3L"2P&IH)X02-AP.[9B.1ET=^.M^%T>CW/>!?/MD3/>98!F!WETO%N05W!%OIT \SYKRR',72Z5," WH+8,V,T M+<7"9??BM_?J'_?2&IX%;BV80:DC,H9++!-;5D&@RTYD+&+B]S$YCW\B!_]GT<M^@,'S.XW8,YX"C9K$A4%MF Y$9NE(L)3K;(K7*7O],5?6P\[7@ M<7/[/ZX:_&^_?/ZX<3Y$+3C[,\'+OIST>[$W^2,?!WA%ZL'5VO&\H-K^!(PZ M?F<++H!A DR% J$&M2+_TQB]^.[]M#R ;H*BTY4<#(.YX]L!?7EW[GM_.!W@Q MG%?7S?VDMH870Y_XT001QF] $$$H@_^_>,[%M8M%3)=N!;Q%O[YB=N7\[_7 MO+I"N)OH*"RG$:RFB1Z01V2@T/^TNC$T6*##8R./&H$WT2X(P]90S*:L]>B M.;,08CR:@0 S3-$YV1_MY[*D7\Z7E/P 0 O>!!GR;\W@G3^8O1/?5@4T*D>(J M,R=)-L+E>#08]H>'5]6"PGX/"V8&@MF;S5H:Z*66HI9&F@"522!7E M W%) 7C7C .4UXZ'ULG4!56F8?RI*=H\N M"-&KY +;4VY*3TI^,AM.3QIZZ M?8I^$6C),U.P>]JE%,"4!7"3R*#H;3*"<6ZU2FUCRI8J^D7$ [PW5 E#3/** M2*$T"<%'XL$393PGU^:XSK4JY1[H=B\L4!%MJ0(,B4C$R /X,H"7K3BQ'D: MB6.%*6K_*.?)NV&LDV\N4:0VD!LQCJ8Y M;7TY@6_/ TO-)_SDN)#1!PEX*(-$HX2GRUO)T!;48:HB;4N)(_@9<\/#L\0 M"_]Y1V_0.YX>]TO_P_$$ A(H.,42G&*M#"4Pl,S9XK*H%AHG?_1(=BG1[*+ M8$UIOU0PN7,F&;JG;'+;^&=_($\&Y!Z,DA!X8$5XIH9E04N:V$>Z&O,&: M:N_S]#Z--XCY=S _Z;HDPF=*R.!!"!41(6+84"?]PS*34WFMC"T;XG3]S5EA@EX)-HF)5+Y_[/-_2W?*!B.0-3'G@/X"8GMQ4:#T:E,'+A(Q @IG>4Q&57:QIGG-'SK>Z/Z3-WOIQ>__A6>Z$?QZ/1=_I3[M5W7-Q4W;@Y/I9%S?P9MBJ(N"#ML#L$[U2=9+K/0V)QA7?^/LJ.6;"";[.4Y' M $?R^.^]R5%OL.G'1W@D$WY@K/23[R,[+LL.ES=*1>85<29RW&T/Q.K@":?4 M"Z,DF#'3-CZZ'UB\&R6VP)%OKUL;D.%UU(H(RHP5&8G,R1./_K7VW(3"JW M(G(\S]G.)\4!>]C<(H"M(%RRO00IR.DG#,]%1&,?]DI-F(\;I\;0/\]Z0 M$=%XWRD?XM%]@?.+P.#]/?R4!SA6.8YJ#)=(Y"F B&__^ 5(dBMU0>66DG;U M$,=BPDH^.4M%$L3PA,=3P2ORRD4$#N8NI]Z:>K[EPBV MCX49COS&R/OC:3J:/D\?(:7B8TJX;0+8#OXC(3%-$@>_UH 'ZU,KLY>:P';+ M"7\"3]H79D#]1BQ*H1+Q@8)KIW, MO-Q$8)6,5&0MUQV$CAR/D&DH#/C MG%)B4\%Z=L(0:PEC,N0L/Z62]U+=&Q)$.FY,5@+')5@K$[>HR%XUD*>+#/ MX*@82VTH6225;=NX\7I1Z/VCX6B"E<9VAH. #(&0 I5]Z^&I>=L+1H[Z!7 MG13)6. 0^Z)0]B;1+.6I4"XU[[UH6>&ZZS\E@M]7;;[Y_NUA5PX:[#D9]# M$N"<3(;%(TW.$QLPUT%'2C!@;8HW%LGH@FLM4)ZSVCBP2C[\71T6B<[S!+EMET8TG>*)L4B*Q<38P@J(OBA118?I?*%EO8"N7O&>E.J+;SOO_>]M#W8I"<] M4*5+(S^!*E:*(\GCR33#$W%&!<(C3QYD*-+0?N?9]FC\@H) 290@4R;;1 =>M5#)0$PI>D%61&N124GH]1/7VES,KDID DO]49(4XM#H&7&B@).DDQ2%*1-C M:U,TYN:L= <36^ AW;MV=:NBDPUBFRB2IB8F0I.0I"11D2*8(U'Z8)R21?G6M[8ICX3%JW.FD/H._6\[5Z_L\VC_RH_S[MZ?4/N*J@]JASSG1-B8DHLR6L(C %3IBBN@'YO"*LPUNLF5PO?9KR0]O<_+XP,W-&"&-$4]I1P$>GPV2<*85 MY^#RL=0=QUL&6)>H#T)(1FP_">+\<0:E0"D)*J2\S33UHK=C3Nl%Y0^WIS= M'GS*XUFKMV79C4A"),%!'Q81 I'9!6(I=BSSW!>JHI;\=;G!2Z8/&X2]21CK MJ0 -*[&_'/A*Q)N2B3'1JU**]]%UU%IXQ9/5RIY9D(X7CDELR64@4)M29/@HZY;B9JBE8NMSA) M:0FYI"%9>^8E?I*T-FEP9K*8(5AP!@P9M2-1%&6RCM;$N1_86Q+YE9%3:B6) MTH#\%NQ(%4&<*5=:ZQ*"'6/I.1HL)["^(\97*HM"'/72Q$3!-) 2E"%..!<63 M!DJTEIR=.GZFQ_;2D=0GPXG+'+OH8)%*&^IDJ9HX5U.MW8?88F*L;0@_;W) MF$G@5.FL"%6X^>23O*8?ECC%9.8E1=6^'-N%>^'MC(8NR!8&'PI3F7#M 2J M0(G-6"D7,*#SS(;DVUNUH>709A%&)(*Q4$Y@?!5! *UBZ1ON"?B9B1K&N(BM M-2)=I>-G'P>)1HD3RRE@!^%/1"<$0)QN O,^]3"$C%/F74X)XR0F,]*%!*< M<$2&D(G%DJ+"60,JP2L]_S("#P:6]\-RYUD M8MPI=C>LFPOI^Q8\CP0Q[%1 M8 *S2>/*[!S5NNK>K[SN95^/O'T;]C_U!H=7;VKJ MU1@#N=;0SEZW<3C*-5<_|9MR=T\VO7SKH]A4<,-#,<06B=7,"7>H9Z3 CQB MQ3CSK4MH6++TDP9!;5:Y:*,#)IV50K4$T=UPB9.427P?G/[>HZWL6/\8C!%_M5L4K"T_42E#<$*;G"@AJ"7*SW@4IEA2FYZ"M1'(9AWH20G:D810 M0%D:+EGA4I;<.E"XS%MHC_53&TM:Q];I.F1*P"ABR0AX<$C!$95<%$DH;I;- M3VTWX1]M5)Z^Z=$"U%&ANMCB&!$!JR1P7LY2AU/.3$2P+:(-E3);L%0F/74 M^$S0\<(>\1*3?C)A'MRQ3*F,88DL,U=E;[EQ8&$E&N*%I=*"YM8M.N,*"$TK65!)!)#*$5C4RQ.ODB?26L.+$);]7U(N M42)YR21)$5&B"SY%@02 M##CC*F/$-H!:CIH3I[TBM2IF2DENR5+D.PVHYX+9W*O"U@>I7("S@R9^!@"_MX5S)8 >CDG;]@QX=I&TL6&"DX'(B+6!2E2$0_*\Q 8B$FIHQO7?&Z&[N] M,/5I8VQ!^\^\-/4]B_5.Z\"(HX(1Z4TA(=!$O"S*>;U39JU;_^OR,7J#>^3; MW.O)^S"7-.WGW3(3PC_RY&B8OAZ6_O[3G'?\<;Y6S>Z6_M/(,/GBVIQO9DN-_BY(_N0N391$Y8H^)RX.8S- K$8B)5&RV1E>S/7MVU*P>CZE/DHR4HL22*;83]&.]=^KWWAA)OQ4I410["!"%)PW0I,@@R")>\4 MN(F^?3YB6T.U"P!UI*X^O"0Y!2BHI"*O+6RD)Q*&3+Z&4N."=3P_D-/"PP]M<<)1DH6(E'NI96E=ZF77,VBYP*/W#C!((BFX!)9.%#$#EC -RT@IP9\OK2M2 M?J,W>#!,;2?WQ_.OZ-\8T/!!\0)@</<&J QI4% LQ11)"R"7+F!UK[4G7-L:P M&PQS49^#"IZ28FT@4A5+I>;T&22+XX[1I>=-+/N%[7R7!]J1"X,]A 4VN.6 M9-#$,\=)DHF;)%W,L;6E258$"[5@^X F'8(!_YI%5*N);V*+CX3ZR ,U3!C5 MNA!U2T^++@B6I)"H,IED@,!$!M"[@0I-E%39E*!LF;_+LSC87Q)GF$)-100= MEV@@5ML;$PR:%/ "VQ=0*^A5+G9+1NEI/HI%XU@E7&,E9*PF1O'CMG2@[=F M3100%LN<55'PLNRI"$_=-JO!; 2FM.;4*2)DUD1R$XB/U+YI8G&.]'GGW_8 M889%B*7RVN Q%%9 &*4N" ,D)< -4>]{-01;&VMO:?QD.2.H3,6<*1AH'L"L M2B$2MC ()#!,HA(BFOG7?ED.X,4LB\R80AR/&4]K_V;B M#^N+RUUI'Z4O'5#'2T1W!DP%-81IP0CEB6;+9ART;X>]6TY7+P@=G79P\2 M$<&A:?<699J2P(5CVL+%U#]HW%6*>]I*<5=UQ>7B;X_2%=YG#N&;BE M A0EZ$U0GI]68N%RZS;E'GQ2]CV(+GE*30)/6UOL(>@C<1(,5:(VV12XD::U M.V)MSG5I@RK/%G2V!8#_,)E46>L#F/:D(V<2%'SKSCZM<'K$8LY\L SF/6DL M!5L\D8%38J,76!!0"TYM3.VK,_<3I'.29L7(*6LC*"T-;#8H M/YP;Q8R(A',-U ''G3@= G&H"K4N(KZ [G_\]*YXBQDH4%"$ZD#J#G M*0<'W4O/'959^=8ET:X6H)N3S5!@N6-0I!1FB60Y$LNT)44#H9BB-+C6E>AK MLBTA:XI';DRW/[_A#!:GIW_XT3_SY.UTD)8FM8HK50Q#DT6E(W7;=1=L))DZ MCJU4O=,K,+?;JAH.WGE6DGM E@8,%8J30[$>N$(10#CN?52+GOXYDG@9 M2 MK !Z!N4I.&N&)B E+\3)G(CG]JM@;/%+<$*[19FK3;H%SLMH92&^X*:(+YS8 MH@0ITAI'1=;)S3VG>X&33[;(H$DNV'Q*14NLD9HH0"/9:\<9;]WQ¥M:F[39'M%:]E=)D114P ;5$8L5G@&56FL:)#CJ9UNR4MUQ:-P?4BA4L UY6*H"VL YN< M+&[[D$= `D3\%&PEBN-?%"2QF2*5]'7I:GFQUY_@7=EAM,9<36,O0FPTQMK&XLB7!364V*3S*JA.V\6K?[L{(1I09-E*")&Y[AB=%A/V*,<_-H0+4XK1)C MC"X]>GCJ78@&L9T 0>3<%A*CP9ZO3!+/)-@!377FUG(16U>ZOR7%$IY=V*@-M1L)GJ6D6!'X8(J/P>$)0$*SU3A6XQ,FU;MOAP7;\7D|>]N2#-C!5,C1G'8B) M >NB>X9'LB2QS!GK$A76M\}[=<*S&&".QH20LPD%5*);ITCH2MO2D M\F)D4-+,34B6.(E'BSSF.V)/J#F,7"%=RZ'F8TD+SH%)GJVAAI'(L@5B MN4R"l9D4+L"(YZ1,'*-:1C/>FN"DE"8]!M#-9XWM7CTG01=`G)!!RABB4$N6 M"-87 M.%5$%]:IV^RK84E,X-U(\)+]R=FC$6Q^$W;S,1)=(0@U MVZ*B)HLP\U9XIJPCBA8)3H!5Q"-P^LEZSHMV6GZTC2D7N=&[$!(I9FP6!)PS M+)(N$PG14I)$U-EA :S<.KVQ8GOQTG/MG72DN+HV,>?$!AV(8M*&D'-*LG59 M_@L_&;1\)F5)]8>WAD>U(XC&:D(QPHG6U?EO9 MCFY!ICH4CO$] FL;L=.C(:%(0[)V$0-_6MDN[+>DI"U"2ZH3*9:!9$JG 84Y M?']{,06GC&G_$;%;M'D#QN,.#?YVVN^?[@XPC]W'8[\TA3]DL4GP =XJB2! M:K;Z &CPD@#=K8U,>-_BU)0%E*:8&>P#6-]'N42^6]> M 7,SFN:T]>4$OCWGGGL-;M$K9A2S0A-M&9!%]JT2'RI9H(34;/'G9XMR,%OCL M+8@)*FZM"T41FC0H?1^ A#YY(A&?"RL2;5\R6YM/>398E$4)GBU3@G 3:R\I M(;+)"N6;=M(V)(S4:T.R2UGB$P5 M+H7*$:TQIF%D@ISH2'!,".M8E**UCOB=1; NVDY_/=*T-)A74Y&DMI$P;T'3 M\T*)!Q!,K#?>"&V]GW]^S,(@B:96>9LH425:(BTX8\$P3XHOT?EH57#M;%B)"5#,HPT]YZ?^T]G=V8E $)]#.2Q.P3 M)C4;XHP%\@M.BQ'>QA;OV342A&U-3%3+]#53BE@ML'F!%.#P B4L&EL ,08C M6UMHITV"T@)$I97*W%M*>-&:2&8!445N@)0JT\"U9>T+;W?93RL"]X%A/"^8 M-WTO#,>2M+TGB1:9)0^EI);UXURXA8C2H,ND<9I M8HU*H+80_R:M2NXL!T)WLX!"*40 2SH8;,8LL1L$4T1G9W,$#T6U-Q,`;.SS M%"ZL,3I*S2F) GN\9LU AK4D0M$8.$]9MY=#6BS##99:-EZ"8VH8<44R(DN) MQ*=I6(#>90K1K:WK;N?"&MM9-NKV3PD7"Q\YP\)Y" G,RLPNGC_E_-KYW_B8:QYY O=\]|RS8<&O M/_BT,3:7&=_PO-G%'WPBXAV$/K(>X]VR<0Q+%?V;8;_O1^.ZE>"@Y,^L?]M_<-ISOOH\?OLF#X3&8^VL>>]H7GG$JZNC MOV,QOO_2^K(ROSZ!-3]JG53]WN"?>\/^52'&+!P/:%9{O[QQ%.MXFP!9Z%8!-/5BDL/MQF.1;64)R5CC6N] W%*#>%V5I@-NB%YBQX^"E$CN26@^N#JB7;.&U2]3$C87; M$K,"<)HF"B9/9(QPF[:*4!B:R5ZX$A++Q(I82+ %P@F:9 >$BL)RHHDZF"034"6RNDNT MY\!=&D0330*.XK(**R!2^"U,*F)Y@4X)NE,7!2!%">D$XH[&Y%A=0G:4*\(`M\)W"_@R)A)(R,) ,FH:0?,T43%!C$,9%+24F0P)+>UL(\';6+L@02_U2;5Q0 MA9)<[!0K:T&D$HPA,J&*B458Y$0C@/K@%Y.4*9I^>% PA#@'^:!U,#NR&(Y MZ$0%C%Y$"U-PX(ZA'%C!FX!\Y7L%3)L,-(F<--$PI.IP8,P,PI,D0P70BM' M+3[-)X^LZ0@7%HOH1)YQ31APC!O),($;=QSXQ"OJ;@(L"/#PKD"&19)1FR M9 X&CK<%5DQ6*,$ERK..6@$8,R:K%',!F!:75W%N7WJ{C%YOO"A!#/"$B/M552D;6!)=$TLG"4/">MHPTTPE\8)K(C)G1<&-3$J4..Z!XK/VOX"5SG MBS<$|$^@R3%@S+9("4B[YQKH 9P ,Y* ^5V4!G0$9S K8"47KDH)J#H/>I7!MBF*%DYBPY0CPM0@QNI124!PU10"UKDV=10\<@SH>5D,)$#_O4@[,.E%J,@(@ MM< *B6;4.QA"%Q9$-7E@/5"^X(.BE*1D36&9@.0Z=$GA#JR2"$,55FM85(V<MR.%ECDL8&WP79@/N*RRXA&\Y9;T.-M*:KS4(!0P#9*.@E'BP#]QQ^%,ISX'N MIM:)16,2.?"4$KAIF'@&]@?UG8$+ _@&GDT.4XRZ4$GPY@S4!MS$H_ F5> M&IH-L#-%%N/%,0?F!W1^UFB90"6; OSK6 %E#!ZW19/CP4# + M*86GR8*M MZJ4#)>3 N%@L$X9/*Q24"^@.^!R%"+.C(/<%JYR9!QP14LX$5;$H =*D@L6[D #@ -$,$*4HGVQK"KG!B<,0Z.MQ>V%8*"Y" @HE6,5(:-,"10FHG63AP":C.K(!AN05[[= 06.6 ?,F@-2?2 MD'.Q09""BE&"W0.=Z#*V*(8;0BG D7";]@HPAVC!A3/8526!(K8%] HF7<#;HQ/U%&!JP!T,"%T<8AD\W8?&M!\R39!9XITA\&@,S7:@ TUU07PO 7A8G8P*B)%|]@:;$$9Q!)B6#+E "W(8H* M6$Z1@5@]L*VI<(Z"'C(';@2,5#*N&P";P O8.0ZOSM$XIO&V"$.K.R/] "0" M@9$D8!RSD@DE'M74-!#%@Y4+LS4@T:'*82Z(#ZH#= L1A<+_-T2AH5+S(?R M(0"]L-4-8(:0/>"_PB4HDB!%,M\PK!+64G"QQ%#O.#"9WH+5#\AH3 %N] UE M 0P;M)%@+18&6C*X@\'J]R.3 S4=C,/;$A 5R M8S"##%M 9 ?6+9 JLKBB" M)E0HC&:7L,:-,5A;U@"A V!(MS(E 'N\,.G4:!0*#!\(=#6&WBI+:B!>)(* M?@7>;LG".YVUS,!L+F'G*SS8[SF $!O.0&6-L%^HRGNP\HMF9Q)QK.$]:D+ MU@Y#J 3 6F+>%XB(<#*S_(T#Q93 _/XS!&F 9WP"C@PJR@#.C&(!-9+P40>% M\,O@;9P78K'SA$TQ1!> N6K#8DMD$=/+LL7>R\J XA(92Y%(!4@5!HNU;,2Q M +@.H-\0:!]*S ^NF!&(#0 96$%K?P%P*T!%T&KH9ZF QSR5(=F!)V+!)H.W MA6K0)&4Y*/%/"G)N-B4(GA?)[9LS=)=KJB!)02?D&-XRQ%^C21_2DZS'Y$\: 5E]K?>'VS] M\?O67B7HVGP(H3 "1X,AA>*>K<1-@\349@'4;(./C=&B+>],6BM?\ "OX5/ MQJU88LR+NDLSWP]K/WL]L;O7(<>'(T?7>N#8L)MS,\,!#E:1[5RJA*2$3J M.AD*E!5X^RYPZKV@3&?'P3#4J/EK8"L.LJW0L05^4T+=["WL;. 74/$#CW> M+RQ%'PD?+RWY&7\N[=[?Z1.74Y$#RW)RQ#*)"N(DU'8"QP X?3&T)X8,&4Q40#NOCS6YFW5!PUP,K.YM&.=*>&"2[5%NY=U_ZEW-M?%B-1Q$0T_$A4YPR)IW\2%_^U\GAB\KW)]=?N *XF:0G7UZ?HV=Q4H/L1>]< M2Z_2#]RW"HXED2T)!CL4!

**(D9:/";EA3\<%:D\+89@=[+A[WQ!'#L9 >N-"O4 M=TW^)H8$5/!F=W-KM]IZ\V%SHP8*F[M{[^\0\A8,?'>O'NV2)P$\>.-HZXN/ MDYK#JF&H1A><5?EQ-3D)$4_3I:HWJ'J3<16/ZJC[MYM,SUQ'/W1M'ZJC%Q*T-MKT?R4!GZ%C0N:>Q(T1^/'-W]G5O"1O2E^,' T??$_G94U\0 YKRS>)<]1?&Y M*3[-+#/"1J(UGFXKQA.;%E\$YMD<3@>3T>GF M,.7O0T!CO,-D-/R$SVEDO^ FT7F3^_ZSQU.P#XH"+16YM0PENH*IZMIC^0T@ MM\%">+YXH*9W!O/5FR#W@?^R?786?-8/L#'_YR8Z"DV$$YPY^@.4,*EJ;&H3 MN3F@9O4''=]BN-> M2OU\`_H.8+7:X=[;]A!'UE8!]FUU(*T 6TP9F1B6I'(<1NB(YXC\6$-#-. M)TYCDLV@C8V41GD\/OOQKC>H6TG,2!^D>&?9]ZV7UEV& P +Z= __T5(2%%IZM 8%XZ15)\#=5CI'2M%Q%@ 3"DC@VH(_Y_19A-^W1T=##_/$]+OQR,/<',Z.GRR MZ%=MWVX8SGURBV[:H^!1Q9 983[B.5"G20C.$\X*S\6G8]AHE#XUG-L=O0?/ M"R#/0AVS[7Z_-QCVQLTX9C/!;;.VS,H8%S@I#HO@<$:)XUB$!!O"%Q!4SQN* M7I^1^OT0:-G_?[V3V@.?'QTU949T/MD30O,S F,\~60$8MP!\)?T]?\EQBN=2 MX6- MWF\DEX+L'N%_'XKIO_!5)/YP](E#(6W;8_EZW;=__]3V3W,\G M1\:!K@9U8&M CGI3W&SI/*@5$#1IO>+_327K& ;O SS@BH|H+G>)QKC[Z MGHN4FL7$U&-5)0*M#9A(0\K]4U2PTCPI&GO&(\~>3Q9X,<%8EPPQ+)V5Z;#! M1D)]9%%2#+X^VA%Z-P1-_1XY>@Z9)@]=3V,9$9K>(R*[G)E.#SX3 J ZCRI, M'EBKSOXX-]I^D,X_FF7T5YC2#_JI5)M"?G"84[6/T+QZ\\>3:I9"NU[MO-KH M]H0?,PCK46&-C\$$$|F%^)^WK,V"$G0?=^,EHA3Y6:I!'@%#G4Q'XRGF'$R& M%=Q1!SX9_RG\C!!RX M2W;.SM*93WVSU%_O+MBK8G1G]8Q%.@P'O4F_3LS)/AY5L>_'XX<%'FY2OX%NPOV9LCH:5&#/S1)28B)16$E\X)244 ME[P7M@C]6+?J#"^=,AYJ4_#C3'+;80?@@+KASUKU[W6R(,5'W"_EU+GHPT M?Y5Q_ZDU?0+#T*P2%BQ]+[":J;I#$N."O)TYCDLV@C8V41GD\/OOQKC>H6TG,2!^D>&?9]ZV7UEV& P +Z=__

Z>/&P"\)8%R';#DW.2H M,4#)V@(J&\ QEBI_3$K<.;%$;">(VC4HG2%0$BBW2LD$RNT!)8J&>K9 D4XT M3:HL!&E-_14Q1BU|"DM%XE:+U78-
*2B5Z%>@@4A(IB90;1$ICK%0>*Q^124 7 M.03M$+2.2CLNT7,P&/UY% MB'}/F:I4;VIE56]+O:FMGO$L=R58KR&I$)]=4 .;^UQ_;4(E0F7KEX(H*Q60 MGK_-T^OSW.5>Z-*
4$^//);U;54:|]=YVP:\6M;"E!<"8X]PS.20DEC&B2[&%% MLQ(2K$('5N? K? 5-;U$N-<+9[=S!5H)S@1G@G//X%S06994@]B;+E_,!?#1 M<;!%
*<-19Y5C^<6RUPKG#G&>2]MUCLH]*2D;DW.R^+;'=%U\ M]?KP;_<'&^&\[*MEE+4PR T.O ;,0X(318)6KC[65FBV5 M$UBME%\3K?IE,IO|/)V\VZ^?-QI?*
C,9O3B[#69/Q[(^Y3,Y\G5G_F.>'=0' MLZJ7U@]S#*7N5;F_C;.$;9@\3;<{2#DGA&1"\)\BR5,KQS" P=*!S],YP[X5; MVLM_9,.?=T"#N-N:Z+HZWU='..X.,T\F'T:RQF3K-KL[8#>;-*
*M$*5() ^7Y49[?]M6.6!#6! TQ,024RH$-(8$1,M0I*.8H6V|\&DOIT 1* B6!L]OJQCD+9;P%]#H!BBS|"A- Y;"<<$'PT%*7ZBY! MB;*ZE$1*(B61DDC953TVED.P*" VA2P1-4)P*H!U%9%-*
U#?ZY1Y1\=M=$-AJ1.;);EN)7HADK55C+\Z^]CFU-.'8H%-#4(M>=<^$A\["HEPTM9+$\02JYN=F*5C]5# M_1,AX"Z2A:*;O6 1:<1#R7MAA$?8B_$Q\Z:MKHH46H%2H7J/P:G(?*
B<0>< MDTJY%%5;J:76 1\YUT,N- &2 $F)$!V5&PR1\NMTJ!RU{ :,$SBT"$7%$&-V M@F,KO38Z .1DPWK%!$BJFK8&K/91M ?7+-G$J6)M.MY,#% %%QKU-.H)[#3$*
*M;8@3V&G4TZBG()7VLU<&KPY?#T[_O/?Z<_"#/^Z=!NV_I(265L()XH5H+"]- M+L)Y?D;N/|*S)\6\Z"[W=?A]V(O@FO/4B.PW.!@N(F, Rl,*
549|:DGX)'P2/@F?';1D=3KK5%U'E;#Q))OBP]X7 M8)XI(4UV+"_E#JZ2&_-L^.0OS-K2"PF?A$_"YR[A,^7DC!,&8EV1 P8=P/^B
MP2MMD1<97%E.+7^5Z<^89]>G6=GIEF_&YONR:Q:6/QE>T4O1V,YW L]7HC=B M7K[^^@=$!I=E0I(XB=>UL=(18?"H"l/,,D$]],C$M;'6TD MVJP5H%VV]"6 $D
*)H+L+4.12!YV;"C2!7>T5A\@A66F9\5(5O=PYK854FS4" ME+\PE*M(_"6 $D"[|'.8JZ-IZOJ;H!--KJ*L'FCT%8L\US]SYG9[M'I\<'?_IN[DE M/1M8CT-#*
{\IBD;3]E99&-4G;/VEI5).T_9.61G7OI7WT$N;>?8K[MR06&WJK ML,I?WZ?@S[5/\80MPL4)>-I,{]7>^C/U?=GA+?6,7)NB!+"(!M!+#]8Q#=)% MGG@V2AAL(RO^OQ?
XRVFOZL_R<+<7{]T>GI3%3OGLY&(^F_MQ&WW+?>UF"U> MLF)S&*&VCG;4, ,D/HT;1-(-7M2K)W=>Y>GA;2, 1\6@2M(0?NG6#*:V>S: MR(Y_1I#*M379(I-22*
FDNPE2;7C.10I004= H1@$ZQ5X'1UF&5BQ2^E'Y2)8U C>ULG+ M*,4LDQT&I*_,>&GR:G'>,D/):0% "P!"*;&T4Y2:6%WY;#T$KCF@3AYLK)2L
*MO\D4L2"32RAM,22]%11R1O4&"*6$4D)IMT%IJJ37KD!EH 6,7(*K) 3.L3B; M7(I.=1B47@!*,2.4$DH)8323A,EDO ZE00V"-\D2C (T08PV:$M:%.VK71,*
*M>CZ4VB+$SM,|_1&'Z_NOKU2\>=CG5'OZ>'\XZZ/3BEZ.#%_R0>84Z^E9>,4OYI//O&XNIZ%E'EMPW10BD4AK$*G= M=.3/UU@,98NE_7*(5#^Y_=*
(MP:2_+26M?CP.#\|>3BYF?IQFOR='H.T^C)M@G|)BQ9S7U6(\EJR&K(:FBN(:LAJZ&Y9@,&TB:TVN[%&O)KM^W. M#VIM\;+RL1DISSTF'JS^-
KMR;6FRUH/OU1V'BHUU4F%N#@0$0.D9."D5B""8 M<44E599Z&*YR/.LXSX_&$;+!90S!C GA+H&M775F9)@V041EQRT58X+=0(TR8:H.ZR:N@U MVX3\E^WOYW9R]N?
*#U[<>?!D.QGD^F?)3!W^=DEF||%9-$VT;1:"'?:!LK&@U. M$FUC1.//N<6B4QT^#^=2/9^=^L7KVZ>\7L_F[M^LH9A9EZO+S>K6#2(PL@EI'X%0E.1!S0102.(D*V&*
*(1+NAC52G.SD_G;/-V_ M7D_C:RCIRDCWKVSTK#'1RXO<&Z>SKP:[|\5>C_/\D)SYCVWM$E) G4BWPXK< M#-(\JLS0XK[?<7]^O*W03=<<-8G)P!DDFRH369!@HQ80D3DO;70BM5)*
*(]KDY M.JM?4!]]+XV,]PFHWPZ6N\;%=X],$EDW1MH=(VO'[^O6:\%TDR 6FW9DEH'/ M2H*K/! Q9.2XE/"Z2D+%<[/O7N11DAF!;H<5N1F@VVH74DHI(H\)LC-U*2ZD MAA"K3^BE**
*(PE81@;;1O/#=&\'>9'=MBV;*1R'9S0RA,?.N=_W5<;|%%< M*.'XT%CD^,/F8+#;99AONVX;H|GO$>=5>[OXH!KFYD*'G1.&M)!%|GICIA MQ1*2<3:*I5KF;0:8OYKVGR?*
G317S/U4#;Z;ZD_%ICA?3T7R49WO3T:P^=5[_M';]YE:>C26IY>2"' M?6AN?VP]X]MC7]'$&DW7G2FJ2+DIJ#0%M)&Z,&:PM" ML6B+"EZ|M^2NI[{6"V6%N7Y)UC M)KF5!,C=
]1GQ427!"C/#"1K'+.9L#&IE]{TJ|!A*-G1\;7D/VPS3SRJ M^J^O5!I\X^("1+NJO*U!W(WIXW_C^>[_PH9)W+_^!3@N%/$_,_.7N;!SXVR=1^ M_&DT?C.83^;UG7Y._]P4))GG-U-*
_/GCOiY?-,-[F6:XFYR]2O:"F&GR36CZ[-M?+387('\fY_DCI-$T+|\CPLE[YQ;OQ3VDT>W_N/!UL MGOWIO4_-(8YKVU"CRXNZVL*Y_$-3O6A4/GW^PL5;(8_33^\GL|'BLZ>YJ7CT M(5=]?
*&Q>$KY_Y\@M /CYP:N&M6|QZE"6^@4[5Q=7!/G%OOVR*75W\;'E^=6 MF-?Q^=)?S"<_:??MS0:V?7U(H^7)KS)H M72CLVB!84F;[.EM3,_]6 ?*
E5/P\043_7]+SNYK1P%UX=OCXXV3\\&1P>_+[_ M=W9T.]XX/!Z:]_/#TZ.-I[?71XNM;YY/.-6KAI7PG\M]E\ M$O_QMMZ /)W]+?_S8C3_M!DW<__D^.#P^/3PX"ES1,O75-
*5Y?'KRR]'!WMEA MU>59_>G?W/L^AY M(^[7C[\>[_UZ<%1OUN\WX":LU3M<.,*W'<%;3#U7LT!S+3E4KV%R M46?_T<>CSW[V?YY2Q7]ZL.\>>>[L%C[77[V#S>313Z_M9J,P.J^6_?*
+S^V]+ UE]G7 O^&^OSU=78EY.6^XXUWK>8M^P<2F7ML.U$O MN-I4:R/MJ!:?*;NJUD3CF!>N3[?1,.^]%Z^:!|LFF#-(_/@[S5&?AN=>]=[P', M=NT"]%&T+YT(7O9N,\Z?->F^UH?*
*&0A.I- MN&MD*V0K3[.5LSI/S"ZFG\A:R%IN6LMJ/6ZW1'\XX)6?#OXM3/_P'W_UYQ??+8E+5D16 M1%;T36+?Q32^`]3.:A\B"RQ6W'V'_&|:5]PQF>3HJWS\OT!DV'XVK;1WZZ7@T M?*
D.+0#(A,J''1=5-R+';C,9RJ_21^WH+MZ7@!Q_W?MD[WC\<#O[SXOS3@\'M@@FD8D!WRWMON9)M$32<7^!#2O5\[C*/!A*02$1>$A-^4>?P29TY?1\LLMW&^]*
*M\LP63ZQ8E,>QH3,=%HZG@=[?1AK//:&MHSC93M#,2E]$B@6XP*8\:F/@GX5 M.,;9DX4+EEFN#9]??ZF,<7I;'>&AYL?]RQ0,-2C#VF%/E5'5/D9I#H436[%O?] MKD3%V_9*
*.N:6W"364K..N"9LZMW\WI94[A8%9O?7WTO8;E MB$,4A$W"9A^5W#]L=@TV;G.6S-1%:]/X100/5GD#SANM9+36BG(3;,,HB%HP MB-)'P"PK#*M?"5*Q&(1(6BU*
M!:YCJL"3E8];"B@"B^;8G/5+W,&$5Z74D"I7-\30P8?0P A% 83.$?FU^_] M\;$1O$^L)-^/H-E;';,-1F*S-EX8+;,^0,,96"P<2L#]".9H14@WL5:AAM%E*
M7K%F0GU/62R$(RC!M4$F)9]0I0LPB9MW-K&QO8E+5:7K MQA43&80)G&?)$XSRO*T%<:JI'4DA,F0S9N,L@<H"DQH4JFQ*4+,P]3'+.C=4 M_8[_K2$?
*!=Y.)\OYB(L+;CJJC.;>7PWV5!,6KN["HLK_XD.N?RFXN5YXO?_&N MVW^W.MZ@=-E$9Z, B38! M^H00A$*PW@4T5CEAES8H-,/*V\1 E6@!K> 0#/=5XA*=CU8%9V]N4!{G^67I*
MK;8,5TM{D](.A5[O35)@;K=5N1.0$H6Y"&:,"9%#UA$ 6OKKYK{K)V+3]>E MA-,$U];Z=PBIT@TMS^"B=A!E42;K;$W,!*D-S9]X9#TGRI^HG_/S9%IOZ7@0 M+Z,3/(Z?!O.I'_;?*
*3/<.,,HL75M\!*UJ<|H&0RX/JE@R8%FIDK62MI.2- M43(9<'IU2P\ THE ^ZO;LF =T#)9."TU[']7H=HCG!K0BBD%@)6NGZGN@,A((&LG:1U2>TLN'F7\>B1!(W+9*^;/<2<*
MA9+WKR+)9TT@^?(B]\;I[&M8>2_]_6(V?U?%.<[SDW+F/[.T:8)T2)[@1]K= M.-V2]T+1/K)6%&2# L^.IV& Z>F0!2A- 4#V,EA#;2,LA5V6 # MH=H8:\C^'5<;|%YO< T>..
'XT%C@N,/^7) SX:#<9X/)F4P]Q]L,NJQK9'K M2$K>;"63 ?=?MV3 M/8C:R5K)25OC)++)@/NK6S+@'5 R&7!_=4L&O -*)@.F M[9-5MT^4SU(%0=#V5M?C>.RW<|P\#Y/+_\R^-
?:8U8B%:Q M$(L Z^JZ!'TI8"4/$"2ZK%GRA2VU95L%"Y4([R;C1:.C+_>B&OAI(_A!CN?U MG_2MB=>'.9W._3S/3LK>NPJ#Z \FY_65L\6[O@" 70>_^([]LQ?\;>9/3L&6
*MX8Y<>9+R1BN9#+R1BN9#+ M[4X62M9*REY8Y1,!MQ?W9(!X"2M+R*EKP#2B8#[O$^=&MI7C*PW85#O$>=&MI7C*PW85#

MFR$CNU6,9&$B^<$CZZ(5A1I(A(**BGNI2?"I$6 N#!1,`7]FFZ7@L0[],\\?21 M=^%'N"W@\&L,IT,{C,U).KP */#V7;\+5S;M7=?BCV?%G_Y ^O$!(:\2_V(2*

M;!G<%0.^$'FCB5P$>'=I6P2X>.!%6HNT%B)O#)&+ .\N;8L [P&1BP#O+FV+ M .\!D8L {RYMBP#O 9&+ ._P+O16%S'@4C&'/4/).)W+.VGDK,$H*1=3""IY M,E?$X"7]?

{WL&;VM8YL<{Z@/6K5X6JG6F:LOC93B0P65"RH.,E3=E1+0PU2-MGCG$)4O(:IZ04%@00Z02+BQBD[^@XLI0L11M66 .ST,K?P8KU(P&5_ HX.3J*

M=Z/%M$">2+U*DM7B%:RSXZ7U2Q"4D!3B$ MW"$!+%,<*1PX38P1ENA=KU!R+R41 NGL1+;IXDXY(CA7.@F!G>+AKE3@6R@?.SD87WMC@!T!8>QI= EBU@`Y$9+

MMFGBL"BQK1&ZC5-BQ>0L1"X^8Z%M$>#B,Q9I+3[C^GQ&XWENT.M1),,D+)Y\ M>DU(1+FACECGHGY5%L_E(/1O.XQ37_$S6-2G8%"?I,-L3I].TG<6E=%#.N#'

M%LJQZY5A@L"F04R=XRVQ3?< R(7 =Y=VA8!W@,B%P'>7=H6 2[1V2*M)<2PBA # M$9Y&)0T2&$O$!0W(&4.0XD8)*.VVA+TFHZ>$&+8IGZ?4X'F^7+7;"LCFLCL@ M)Q>7L=?

85L#B\ Qf+(IK:T1MXQ17.3,+D8N?<$L+CB45:B(0E{%XD8L MIRYMBP#O 9&+ .!PI';)L=1(^4!6Q2Y#HA309!5TB---,6.>*KC7&^X*Q+ M1$1$I:&

{"X>1CL*AE(0REF@+79+Qf.O(P_'W4#"]@*,U9_S"$.H_!=C ;.ASW MCNQE/;3=-BK5!]6.9F)2G^(_1W4#$SV-@Z^UCQ_CH.Z'3]'WO_3:][1G+1<4

MBI4=*7:JYMW&24M!PD+,8LH4(AR@N"/0X(VQ 1 MQYHA&[A%.B4K*:8XX(6492F.O[9(2ZGDLH+,CW$3L6I&1(A9P MQ"/=2G=56,L$A*L5$B*?(\0$FG-,4K:%C[38-S N=3T*4!>@

MWC&@QG"OQ#BW2 -X!EL9@-K2@(*35G//F4AS^3D+!.]7FLE/ VG:H7B)=8+C"]+3"];"!51BBM&>*1><2IYLBX$!!3BFJPAK6(LKB05#

LC43")YU9B9RT"0E*B#!16AO(775%3=")).XEB,@QQ MX372BDLD4B+12D),!!?5U3C#NU5;XVWVL>I;7&]HP1VLEEBN!E&.V0=`82,MQ@*9+[-._JU@Y^*QT^-@5/

!T<03XIPS9(P02#*P^]/#3-]YBK\OP>?^C M+WSJS-[MEYK*S/W8MMZKN?:EZ_2'<;.?P,8@W7/9E8+O5!1T.MJWZJAN>QB2!S=A1@/+GM<;[9.VZ W&M3WVW^.-4]V_,UW-

@,X8.V;O3!G34- M]=:?*=VT#\GEIOT34ZXQE<\WL$:C MB]I;4#>777OU)G_[]M*& !.9RRN*O?#VLM^T M9:G?

##&+7#NNO$63W>UYD>.;,,S'^ D08)UO*%<3U8$6DW\SX)I'OAQ_>5;>??ST]?G=|^.GX_>G585V^J]%:(\G;YOQO]=O_MUFS&PAV=?'CW_L/I^W>P7A],3WX_?G=X!G^Q7-=xX

M#T _] KM!Y_GF[0H*]U\--&3/WGSQ\./\[!I[YY?F+L)T(NX[)K4;;W^7C MUK*_H^3;7@VM%I\HU#R,K%]A#OER! 98?P2&5/T]AK?CMQ",#_ ?IC? 7+KV

MLHEOF@CF))B%T\5H7=:QLW^Z>_KP:]W4KNZ"J_=F>O]HYPK;UTESP/4?9G7_ M9(ICY?_'!VXC!_(%-IW@%GC1BMZTY3-:I#'4>Z5F7N[NCG4=D;YGN+JOB_7M MYN2

&_(W__F3_.GOB:Z[K,+B5/E#*_5;?Y"=]K_1@N+J*MW@+?5>_"@PNU3 MR2!CE/4??%\],ZT`?S8#;Y9]$O[GXUYU=MX?:,87FA_N4O|0OWHZW&WE]H[=@ M15\-4INP-

{MD%XHI7QX@;<}]K4R5[!HDB|0\)C4_K"M2I.8!M;YYOL3"X@D;MZ4QLT>R>##E;/],RN^V=7>'2K9_=(^YF.X%G]NQ]F;_Y<-FUC0AP/\4ONMDC MJG[/=/+GZN3C^]P/^.%/U>'1V?

%?CL^,WY^^>;4YO<8TKK7@QNY-O4QWEZ=;`M&'L/IOM\E?G,2]?M/%;6YG[=*O0A GR(PZKN^?Y%?'JR_.IS!%:4+;]VHVH5 MJ?"; 2Z+/]+N8O!66T1,<(@3$9

1/")'H^5,1.-8G2N:,0R!U\,]\"_B0C+D MDM H:1JD[$2K>[FMG\<]&$QXO>;1?4T(D1V"%WB4?8U(:BN,,EWW_6D_D9\ZV_?$*

M;KTE>QCRB8_V(*$I.AQE$^,K7W5CUKDW<_#G\M9'QQV7KC.(TE^D6+MY5LN[4 M=!<<^EF0SMRYT$|^1%1=#OI?ZYPSZJZ]_F4)14&0-52B& $]E)D0Y5S[!)9LDK9

=7\O8T3E,_#DM M0Q_O;M'A9K0M"[0PI=Q2A:#"64\V0P30A'H1#)BJ*-(L],J7S7Q=-,9.B!,^:@Q4R%PD M=@.F6R3VJ;2^MY""XFO:&@PFH/*($R6RS6B0%9XB1D2PPF%B\5Q-VY?

8C%G7-MKTK2:D]Z[NID6,CQ)Q[VA[7VI73>V1N7"W%S:P7JWT@)?T2*A1$=78DZ^BW") MKVTK7;87*GO1AQG_;_Q!_'Z9*\C)N7(,(5_57TUW/TC8XL)508LPBGJA#)K>C

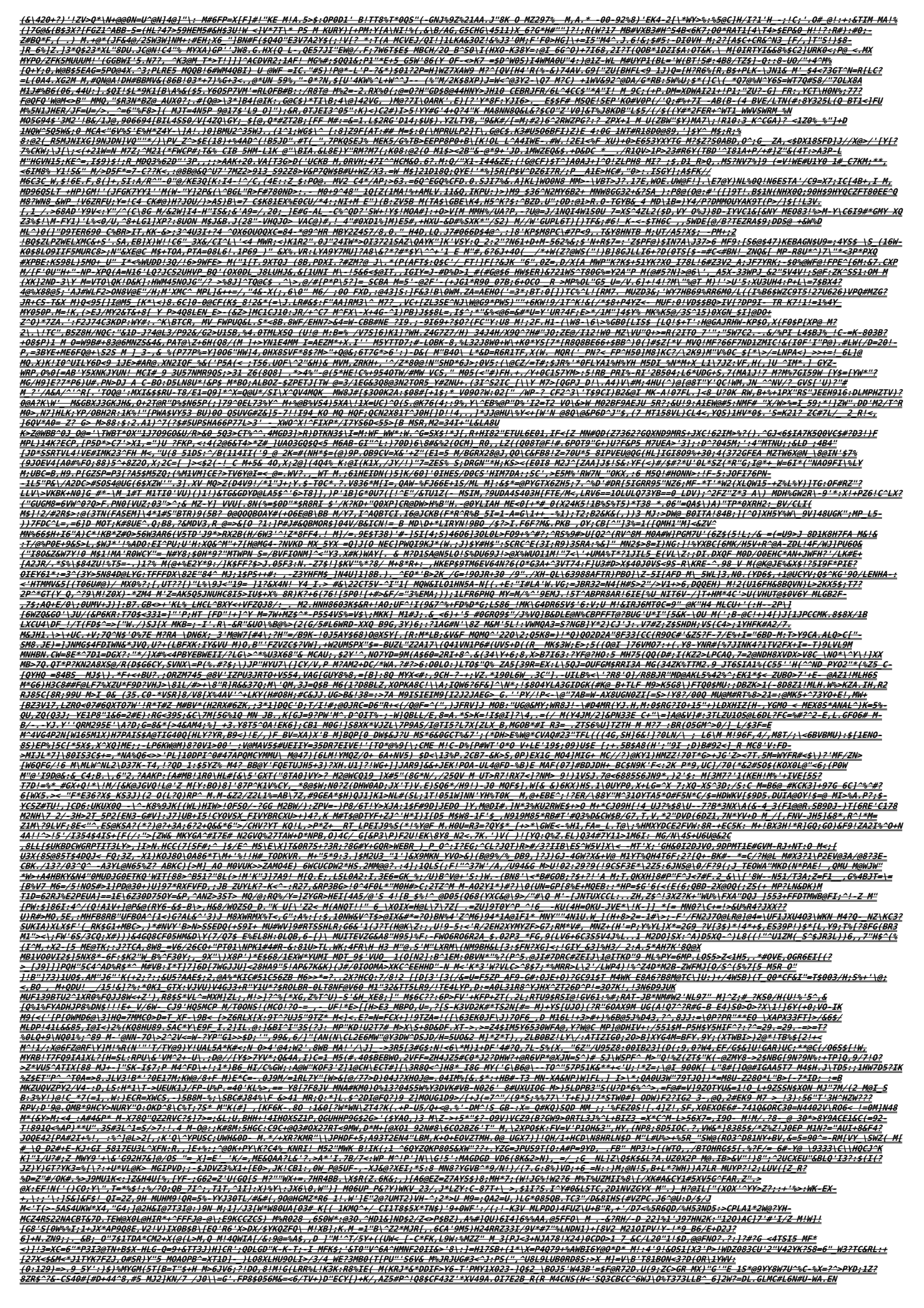
M]$)A&;5G1"\DBCHKC/![-^9?#GOA<$8F%]6NO4-8B:EN,9,7"-MEZBX 9XL+NY .V_O#3EO-W06[=IFZB_?FD^.-1(5\Q YQW,(6 WL8

M*\ZHH(SXM*!SF4O'+MD19(FMT;,"NTND>"4F\%'_(N^MP+#5=O4*89\/+,Y MM_ (9W/#,?O-#D*S-%N$=;O4T)(=*<@U:)#*!H@2+%P0!LWFFA$OL]%LNW*)%M MHN[*E4C

UK@=@$B@$ZA!G^5 "\QY)KATEPG)IXR(LW^.>!X1JXKLX_GG(M9O8"9;M,W<4[\8D8$ZC(9BTX\1:#$_M,L98$.Q\)(R'1=C#:X$RWJ&\A(]+^'@5X>-SV_L"[\ZGUVZJ%;7Y\VW><;>V

M;2_ANEC//U+V+VGNF%2^D+Z/ZCW'-JK=4%<|6AH1()XAKAC%.FL%_N=^%

0B'8$XG%.+-2KX"01/5^'ED31>"QAY/G?)\U$QZ5^8L3T55NPF,.I,^> M@#;2^T<:`^AIC_1V@@G$N+#K:;<^5D0;)G3>/$SG8IA$N_&GJ<+.D_F! 1C M'M/U N#% Q?
DH&@U+ZVA6<$YJ7/)-38K9P/>),6(H75:490D:48T[JM/B7+BI& M%"FJB).U9WX0093Y821PRJZ^['R^(UTZ25^{+>L'15C?B,*(_I=U!394T12R M;&>#+<9A99;J!Y.UZP"Q'I#H_F5](,CD-$7-^5?L" 2PTI1W+W63121<#'U-
M*8(>N_H)DE-GG^0Y7T22<4MGD8:ZZ>?[3\ZO8:12SE@79<<#W&]8 M-XCU8TGJVXIZP'T7'Z\GC #V_%38E\<6W(X6*\0)2D_C?N"Y@#>H#C>>P]WT MF8T,VW@VZ)28ET),"B>*.%4DR3)9T-\X9OO1Z;L(NSX_50".8%'G2Y0P9-
_W MN=G]}F,CD98.IY/44A2S)VF_/"; Z3=\ &O8UVL;;>BAE&W]UM@U_4 M-"#%Z.$=(YZ &O8UVL;;>BAE&W]UM@U_4 M -



):1\7J#2TWW93RV^;IU@BNE9K]ZY@+MV1F$]F5.?)#RDNK{J?5_M_5<9KG=RS*;@+#(X'VS#OHT6#=4@OKMC_M)3JZRH6"FPKAZ!YJH/Z$4]LC"@%@@(5DB_XW_!L_3.@;(2-^*EEF_MD[&>VP1#&0";YE)<,?.L!), GBV3VCG#S 9&VY6]\D9&C4T\DQF>!-<+?,W3_M%$D8-L>(,H[)+, ZL>>CZVY^ZY/02GQ4,W9.=GR_MKL=*KP@S:E-I>MI9FFWHU\W70;?*-ZRB.]X37:N19'5XE[$LA:&5?YVY@^7? M','%B\OVIHI3G,9X5GJ4S^E2V=. [VS#OPT[^Z#;LF[3_ %!+ 0(4 Q0 (M $B ;%EO]&O _0\ -H/ 2" 0 !I;6^@@ @ V"28 $0 M @ %I#P <')D;RTR,#(T,#DS,"YH=&U02P$"% ,4 " !(@&Q9CCC; MZO : 0 @6Q $0 @ & , (<')D;RTR,# (T,#DS,"YX#,Q7S$N:'1M4$! AO#% @ 2(!L65L3"50=" 73$ \ M (!^5,# '!R9&\M97@S,5\R+FAT;5!+ 0(4 Q0 ($B M;%GV9(1 OP4 %': / " 4)< P!P#,R7S(N:'1M4$L%!@ ' < L@$ "]H P $! end XML 69 prdo-20240930_htm.xml IDEA: XBRL DOCUMENT 0001046568 us-gaap:RetainedEarningsMember 2023-01-012023-09-30 0001046568 us-gaap:CorporateAndOtherMember 2024-09-30 0001046568 us-gaap:CorporateAndOtherMember 2023-07-012023-09-30 0001046568 us-gaap:RestrictedStockUnitsRSUMember 2024-01-012024-09-30 0001046568 prdo:AIUSMember 2024-09-30 0001046568 prdo:TuitionAndFeesNetMember 2024-07-012024-09-30 0001046568 prdo:TechnologyAndOtherFeesMember 2023-07-012023-09-30 0001046568 us-gaap:CommonStockMember 2024-06-30 0001046568 prdo:TuitionAndFeesNetMemberprdo:UniversityGroupMemberprdo:CTUMember 2024-01-012024-09-30 0001046568 prdo:TechnologyAndOtherFeesMember 2023-01-012023-09-30 0001046568 prdo:TechnologyAndOtherFeesMemberprdo:UniversityGroupMemberprdo:AIUSMember 2024-07-012024-09-30 0001046568 prdo:UniversityGroupMemberprdo:CTUMember 2023-12-31 0001046568 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prdo:TechnologyAndOtherFeesMemberprdo:UniversityGroupMemberprdo:CTUMember 2024-07-012024-09-30 0001046568 us-gaap:FairValueInputsLevel2Memberprdo:FederalAgenciesDebtSecuritiesWithinCashAndCashEquivalentsMember 2024-09-30 0001046568 prdo:TuitionNetMemberprdo:UniversityGroupMemberprdo:AIUSMember 2023-01-012023-09-30 0001046568 us-gaap:RetainedEarningsMember 2023-09-30 0001046568 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2024-01-012024-09-30 0001046568 prdo:UniversityGroupMemberprdo:CTUMember 2023-07-012023-09-30 0001046568 prdo:SunithaAraamudhuMember 2024-07-012024-09-30 0001046568 prdo:TuitionNetMember 2023-01-012023-09-30 0001046568 us-gaap:CorporateAndOtherMember 2024-07-012024-09-30 0001046568 2024-11-06 0001046568 prdo:UniversityGroupMemberprdo:AIUSMember 2023-09-30 0001046568 prdo:UniversityGroupMemberprdo:CTUMember 2024-09-30 0001046568 prdo:TuitionNetMemberprdo:UniversityGroupMemberprdo:CTUMember 2023-07-012023-09-30 0001046568 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Golf RoadSchaumburgIL60173847781-3600Common_Stock, $0.01 par valuePRDONASDAQYesYesLarge_Accelerated Filerfalsefalsefalse65716357238049000118009000773000101200023882200011902100048377200048513500072259400060415600067599000640110003558100034613000320180002939800041140004539000166600057303100048060600025304436247257673444240003342200009354310008414210001116756000100731600016844200017825900050084400055609800013860001664000398800059870001698280001799230 52000-98000-70002197000075680005015000211490003524100052362000480880001582270001697440001410700067810004210100039280000382550004130700011612600013046400000.580.631.771.950.570.621.731.926563 10007000-80003243000653000222700045600032890006220002234000448000415440004192900011836000013091200090978000910000253040000-34442400070115300 0-17210005436060008995240003825500038255000462000430032430000.1388300008300002828000283000430003650003650009102100091000025304000-34442400070434600015680005730310009354310009001600090000024407000-32864800068880050062100043699600079243200041307000413070000-31000-31000653000653000.11747400074740002336000233600060000100043500043600090076000901000244070003286480006915760000-49990004708290008296590009027000090300024726000-33422000069479800066000480606000841421000116126000700070002227000227000227000

presentation. Operating results for the quarter and year to date ended September 30, 2024 are not necessarily indicative of the results that may be expected for the full year ending December 31, 2024. The unaudited condensed consolidated financial statements presented herein include the accounts of Perdoceo Education Corporation and our wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated. Our reporting segments are determined in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 280 – Segment Reporting and are based upon how the Company analyzes performance and makes decisions. Each segment represents a postsecondary education provider that offers a variety of academic programs. We organize our business across two reporting segments: CTU and AIUS. 2 3. RECENT ACCOUNTING PRONOUNCEMENTS Recent accounting guidance not yet adopted In December 2023, the FASB issued Accounting Standard Update ("ASU") No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. The amendments in this ASU require that public business entities on an annual basis 1) disclose specific categories in the rate reconciliation, and 2) provide additional information for reconciling items that meet a quantitative threshold. The amendments require disclosure about income taxes paid by federal, state and foreign taxes, and by individual jurisdictions in which income taxes paid is equal or greater than 5 percent of total income taxes paid. The amendments also require entities to disclose income or loss from continuing operations before income tax expense disaggregated between domestic and foreign and income tax expense or benefit from continuing operations disaggregated by federal, state and foreign. For all public business entities, ASU 2023-09 is effective for annual periods beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures. In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments in this ASU improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. The amendments in this update require that a public entity disclose on an annual and interim basis, 1) significant segment expenses that are regularly provided to the chief operating decision maker ("CODM") and included within each reported measure of segment profit or loss, 2) an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss, and 3) disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. For all public business entities, ASU 2023-07 is effective for annual periods after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures. In June 2022, the FASB issued ASU No. 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The amendments in this ASU clarify that a contractual restriction on the sale of an equity security is not considered part of the unit of account of the equity security and, therefore, is not considered in measuring fair value. The amendments also clarify that an entity cannot, as a separate unit of account, recognize and measure a contractual sale restriction. For all public business entities, ASU 2022-03 is effective for annual periods and interim periods beginning after December 15, 2024; early adoption is permitted. We are currently evaluating this guidance and believe the adoption will not significantly impact the presentation of our financial condition, results of operations and disclosures. 4. FINANCIAL INSTRUMENTS Investments consist of the following as of September 30, 2024 and December 31, 2023 (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:50.38%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> September 30, 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Gross Unrealized </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Cost </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Gain </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> (Loss) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Fair Value </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> Short-term investments (available for sale): </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> <span

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style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (892 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 245,713 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Treasury and federal agencies </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 239,859 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 393 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (830 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 239,422 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:30pt;white-space:pre-wrap;vertical-align:bottom;"> Total short-term investments (available for sale) </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">485,745</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:top;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,112 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,722</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 485,135 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> In the table above, unrealized holding gains (losses) relate to short-term investments that have been in a continuous unrealized gain (loss) position for less than one year. Our non-governmental debt securities primarily consist of corporate bonds, certificates of deposit and commercial paper. Our treasury and federal agencies primarily consist of U.S. Treasury bills and federal home loan debt securities. Realized gains or loss resulting from sales of investments were zero during the quarters and years to date ended September 30, 2024 and September 30, 2023. Fair Value Measurements FASB ASC Topic 820 – Fair Value Measurements establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. As of September 30, 2024, we held investments that are required to be measured at fair value on a

recurring basis. These investments (available for sale) consist of non-governmental debt securities and treasury and federal agencies securities. Available for sale securities included in Level 2 are estimated based on observable inputs other than quoted prices in active markets for identical assets and liabilities, such as quoted prices for identical or similar assets or liabilities in inactive markets or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. All of our available for sale investments were measured under Level 2 as of September 30, 2024 and December 31, 2023. Additionally, money market funds of $30.5 million and $30.3 million included within cash and cash equivalents on our condensed consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively, were measured under Level 1. Non-governmental debt securities of $20.9 million included within cash and cash equivalents on our unaudited condensed consolidated balance sheets as of September 30, 2024 were measured under Level 2. Federal agency debt securities of $53.2 million and $44.9 million included within cash and cash equivalents on our unaudited condensed consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively, were measured under Level 2. Equity Method Investment Our investment in an equity affiliate, which is recorded within other noncurrent assets on our condensed consolidated balance sheets, represents an international investment in a private company. As of September 30, 2024, our investment in an equity affiliate equated to 30.7%, or $1.2 million. During each of the quarters ended September 30, 2024 and 2023, we recorded approximately $0.1 million of loss and during the years to date ended September 30, 2024 and 2023, we recorded less than ten thousand dollars of loss and approximately $0.1 million of loss, respectively, related to our equity affiliate within miscellaneous (expense) income on our unaudited condensed consolidated statements of income.</p><div style="font-size:10pt;font-family:Times New Roman;"><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">We make periodic operating maintenance payments to our equity affiliate. The total fees recorded during the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:75.795%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:22.203999999999997%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Maintenance Fee Payments</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">For the quarter ended September 30, 2024</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 429 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> For the quarter ended September 30, 2023 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">411</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">For the year to date ended September 30, 2024</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,296 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> For the year to date ended September 30, 2023 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,256 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> Credit Agreement Termination of credit agreement On July 29, 2024, the Company gave notice of the termination of its credit agreement, dated as of September 8, 2021, as amended (the “Credit Agreement”), by and among the Company, as borrower, certain of its subsidiary guarantors thereunder, the lenders from time-to-time parties thereto and Wintrust Bank N.A. (the “Termination”), At the time of the Termination of the Credit Agreement, the Company was not in default under the Credit Agreement, nor did it have any amounts outstanding thereunder. The Credit Agreement was due to mature on January 31, 2027. The Company made the decision to terminate the Credit Agreement due to the Company’s strong cash position and to avoid uncertainty under the Credit Agreement associated with newly effective Title IV financial responsibility requirements. The Termination was effective on July 30, 2024. Upon effectiveness of the Termination, all security interests and pledges granted to the secured parties under the Credit Agreement were terminated and released. The Company did not incur any material early termination penalties in connection with the Termination. Investments consist of the following as of September 30, 2024 and December 31, 2023 (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:50.38%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> September 30, 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-

top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Gross Unrealized </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Cost </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Gain </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> (Loss) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Fair Value </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> Short-term investments (available for sale): </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Non-governmental debt securities </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">224,665</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:top;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,203 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(85</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 225,783 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Treasury and federal agencies </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 257,488 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 576 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (75 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 257,989 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:30pt;white-space:pre-wrap;vertical-align:bottom;"> Total short-term investments (available for sale) </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">482,153</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:top;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,779 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(160</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 483,772 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr>

</table> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:50.38%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.22%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.184000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Gross Unrealized </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Cost </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Gain </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> (Loss) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Fair Value </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> Short-term investments (available for sale): </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:top;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:top;"> Non-governmental debt securities </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 245,886 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 719 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (892 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 245,713 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Treasury and federal agencies </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 239,859 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 393 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (830 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 239,422 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:30pt;white-space:pre-wrap;vertical-align:bottom;"> Total short-term investments (available for sale) </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-

bottom:0;text-align:right;">485,745 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:top;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,112</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> (1,722 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">485,135</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr></table><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">224665000120300085000225783000257488005760007500025798900048215300017790001600004837720002458860007190008920002457130002398590003930008300002394220004857450001112000172200100000-100000-10000-100000<p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">We make periodic operating maintenance payments to our equity affiliate. The total fees recorded during the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:75.795%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:22.203999999999997%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Maintenance Fee Payments</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">For the quarter ended September 30, 2024</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 429 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> For the quarter ended September 30, 2023 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">411</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">For the year to date ended September 30, 2024</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,296 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> For the year to date ended September 30, 2023 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,256 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr></table>42900041100012960001256000020277-01-31 5. REVENUE RECOGNITION Disaggregation of Revenue The following tables disaggregate our revenue by major source for the quarters and years to date ended September 30, 2024 and 2023 (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:95.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:22.056%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.399000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.399000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.599%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.399000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.12%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.399000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.399000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.599%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.32%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:6.399000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> For the Quarter Ended September 30, 2024 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> For the Quarter Ended September 30, 2023 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;word-break:break-word;white-space:pre-wrap;"> <td style="background-color:#cff0fc;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#ffffff;vertical-align:bottom;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-

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align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">AIUS</span></p></td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Corporate and Other</span></p></td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Total</span></p></td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Tuition, net </span><span style="color:#000000;top:-3.9865pt;white-space:pre-wrap;font-size:5.695pt;position:relative;min-width:fit-content;">(1)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:nowrap;min-width:fit-content;">109,730</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">51,174</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">160,904</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">114,104</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">56,212</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">170,316</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Technology and other fees</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">5,107</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,431</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p 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style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">5,269</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td 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Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">7,943</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">    Total tuition and fees, net</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p
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bottom:0;text-align:left;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">120,552</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 59,226 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">145</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 179,923 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2024 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2023 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;word-break:break-word;white-space:pre-wrap;"> <td style="background-color:#cff0fc;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#ffffff;vertical-align:bottom;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Tuition, net (1) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> <span

style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">324,148</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 153,969 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">344,966</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 185,993 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">-</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 530,959 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Technology and other fees </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 15,445 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 7,282 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 22,727 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 16,112 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 9,027 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 25,139 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Total tuition and fees, net </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 339,593 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 161,251 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-

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align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">500,844</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">361,078</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">195,020</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Other revenue </span><span style="color:#000000;top:-3.9865pt;white-space:pre-wrap;font-size:5.695pt;position:relative;min-width:fit-content;">(2)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,546</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">863</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">579</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">3,988</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">3,258</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,108</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">621</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">5,987</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:20pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:20pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Total revenue</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">342,139</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;">162,114</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">504,832</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">364,336</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">197,128</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-
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content;">621 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">562,085</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr></table><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p><p style="margin-left:3.333%;text-indent:-3.448%;padding-left:3.333%;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p><div class="item-list-element-wrapper" style="margin-left:0.796%;display:flex;margin-top:0;justify-content:flex-start;align-items:baseline;margin-bottom:0;min-width:3.333%;text-align:left;">(1)<div style="width:100%;display:inline;">Tuition includes revenue earned for all degree-granting programs as well as revenue earned for non-degree and professional development programs. </div></div><div class="item-list-element-wrapper" style="margin-left:0.796%;display:flex;margin-top:3pt;justify-content:flex-start;align-items:baseline;margin-bottom:0;min-width:3.333%;text-align:left;">(2)<div style="width:100%;display:inline;">Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue.</div></div></div><p style="text-indent:4.533%;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Performance Obligations</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Our revenue, which is derived primarily from academic programs taught to students who attend our universities, is generally segregated into two categories: (1) tuition and fees, and (2) other. Tuition and fees represent costs to our students for educational services provided by our universities and are reflected net of scholarships and tuition discounts. Our universities charge tuition and fees at varying amounts, depending on the university, the type of program and specific curriculum. Our universities bill students a single charge that covers tuition, certain fees and required program materials, such as textbooks and supplies, which we treat as a single performance obligation. Generally, we bill student tuition at the beginning of each academic term for our degree programs and recognize the tuition as revenue on a straight-line basis over the academic term. As part of a student's course of instruction, certain fees, such as technology fees and graduation fees, are billed separately to students. These fees are generally earned over the applicable term and are not considered separate performance obligations. We generally bill student tuition upon enrollment for our non-degree professional development programs and recognize the tuition as revenue on a straight-line basis over the length of the offering.</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Other revenue, which primarily consists of contract training revenue and miscellaneous non-student related revenue, is billed and recognized as goods are delivered or services are performed.</p><p style="font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Contract Assets</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">For each term, the portion of tuition and fee payments received from students but not yet earned is recorded as deferred revenue and reported as a current liability on our condensed consolidated balance sheets, as we expect to earn these revenues within the next year. A contract asset is recorded for each student for the current term for which they are enrolled for the amount charged for the current term that has not yet been received as payment and to which we do not have the unconditional right to receive payment because the student has not reached the point in the student's current academic term at which the amount billed is no longer refundable to the student. On a student by student basis, the contract asset is offset against the deferred revenue balance for the current term and the net deferred revenue balance is reflected within current liabilities on our condensed consolidated balance sheets. For certain of our institutions, students are billed as they enroll in courses, including courses related to future periods. Any billings for future periods would meet the definition of a contract asset as we do not have the unconditional right to receive payment as the course has not yet started. Contract assets related to future periods are offset against the respective deferred revenue associated with the future period.</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Due to the short-term nature of our academic terms, the contract asset balance which exists at the beginning of each quarter will no longer be a contract asset at the end of that quarter, with the exception of the contract assets associated with future periods. The decrease in contract asset balances are a result of one of the following: it becomes a student receivable balance once a student reaches the point in a student's academic term where the amount billed is no longer refundable to the student; a refund is made to withdrawn students for the portion entitled to be refunded under each institutions' refund policy; we receive funds to apply against the contract asset balance; or a student makes a change to the number of classes they are enrolled in which may cause an adjustment to their previously billed amount. As of the end of each quarter, a new contract asset is determined on a student by student basis based on the </p><p style="font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">most recently started term and a student's progress within that term as compared to the date at which the student is no longer entitled to a refund under each institution's refund policy. Contract assets associated with future periods remain as contract assets until the course begins and the student reaches the point in that course that they are no longer entitled to a refund.</p><div style="font-size:10pt;font-family:Times New Roman;"><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">The amount of deferred revenue balances which are being offset with contract assets balances as of September 30, 2024 and December 31, 2023 were as follows (dollars in thousands):</p><table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:45.1%;box-sizing:content-box;"></td><td style="width:2.84%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:22.18%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:3.26%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:22.619999999999997%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"><td style="text-indent:20pt;vertical-align:middle;"><p style="margin-left:20pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td colspan="6" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">As of</p></td><td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td></tr><tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"><td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">September 30, 2024</p></td><td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">December 31, 2023</p></td><td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross deferred revenue</p></td><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 82,207 </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:middle;"> $</p></td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">63,970</p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross contract assets</p></td><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(32,860</p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(26,755</p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Deferred revenue, net</p></td><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 49,347 </td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> </td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-

align:left;">$</p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">37,215</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> </table></div><p style="font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Deferred Revenue</p><div style="font-size:11pt;font-family:'Calibri',sans-serif;"><p style="text-indent:4.133%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:6pt;text-align:left;">Changes in our deferred revenue balances for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):</p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:27.255%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.158%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"><p style="margin-left:20pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2024</p></td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2023</p></td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">CTU</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">AIUS</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Total</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">CTU</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">AIUS</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Total</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross deferred revenue, July 1</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 67,880 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">22,905</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 90,785 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">72,702</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 32,001 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> $ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 104,703 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Revenue earned from prior balances </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> (57,850 </td> <td style="white-space:nowrap;vertical-align:middle;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> (18,951 </td> <td style="white-space:nowrap;vertical-align:middle;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> (76,801 </td> <td style="white-space:nowrap;vertical-align:middle;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;">

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(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">59,047</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">25,736</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">84,783</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Billings during period</span><span style="color:#000000;top:-3.9865pt;white-space:pre-wrap;font-size:5.695pt;position:relative;min-width:fit-content;">(1)</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">100,352</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">59,775</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">160,127</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">95,064</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">59,427</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">154,491</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:9pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Revenue earned for new billings during the period</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">56,987</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">34,654</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">91,641</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">60,326</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">33,150</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">93,476</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Other adjustments</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">162</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">101</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-content;">263</span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(</span><span style="font-size:9pt;color:#000000;white-space:pre-wrap;min-width:fit-
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content;">1,283 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> (912 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> (2,195 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Gross deferred revenue, September 30 </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">53,233</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">82,207</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 47,110 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">31,630</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 78,740 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2024 </td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2023 </td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td>

</td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Gross deferred revenue, January 1 </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">42,531</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 21,439 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">63,970</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 67,245 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">39,955</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 107,200 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Revenue earned from prior balances </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (38,122 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (20,431 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (58,553 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (59,458 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 33,166 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (92,624 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Billings during period(1) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 350,694 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 168,574 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 519,268 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 343,194 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 186,877 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 530,071 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:9pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Revenue earned for new billings during the period </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> <span

style="color:#000000;white-space:pre-wrap;font-size:9pt;min-width:fit-content;">(301,471 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (140,820 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (442,291 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (301,620 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (161,854 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (463,474 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Other adjustments </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> (399 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 212 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 187 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 2,251 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 182 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 2,433 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Gross deferred revenue, September 30 </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">53,233</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 28,974 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">82,207</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 47,110 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">31,630</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 78,740 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> _____<span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-

family:Times New Roman;min-width:fit-content;"> (1) Billings during period includes adjustments for prior billings. Tuition Refunds If a student withdraws from one of our academic institutions prior to the completion of the academic term, we refund the portion of tuition and fees already paid that, pursuant to our refund policy and applicable federal and state law and accrediting agency standards, we are not entitled to retain. Generally, the amount to be refunded to a student is calculated based upon the percent of the term attended and the amount of tuition and fees paid by the student as of their withdrawal date. In certain circumstances, we have recognized revenue for students who have withdrawn that we are not entitled to retain. We have estimated a reserve for these limited circumstances based on historical evidence in the amount of $2.0 million for each period as of September 30, 2024 and December 31, 2023. Students are typically entitled to a partial refund until approximately halfway through their term. Pursuant to each university's policy, once a student reaches the point in the term where no refund is given, the student would not have a refund due if withdrawing from the university subsequent to that date. </p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">The following tables disaggregate our revenue by major source for the quarters and years to date ended September 30, 2024 and 2023 (dollars in thousands):</p><p style="text-indent:4.533%;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p><table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:95.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:22.056%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.399000000000001%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.399000000000001%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.599%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.399000000000001%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.12%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.399000000000001%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.399000000000001%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.599%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:1.32%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td><td style="width:6.399000000000001%;box-sizing:content-box;"></td><td style="width:1%;box-sizing:content-box;"></td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"><td style="text-indent:20pt;vertical-align:middle;"><p style="margin-left:20pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2024</p></td><td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2023</p></td><td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td></tr><tr style="height:8pt;word-break:break-word;white-space:pre-wrap;"><td style="background-color:#cff0fc;vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="background-color:#cff0fc;vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">CTU</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">AIUS</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Corporate and Other</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Total</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="background-color:#ffffff;vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">CTU</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">AIUS</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Corporate and Other</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td><td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Total</p></td><td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Tuition, net (1)</p></td><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 109,730 </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;"> </td><td style="white-space:nowrap;vertical-align:middle;"> $</p></td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">51,174</p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> - </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;"> </td><td style="white-space:nowrap;vertical-align:middle;"> $</p></td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">160,904</p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 114,104 </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;"> </td><td style="white-space:nowrap;vertical-align:middle;"> $ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 56,212 </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;"> </td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-

size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">-</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 170,316 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Technology and other fees </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 5,107 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 2,431 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 7,538 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 5,269 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 2,674 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 7,943 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Total tuition and fees, net </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 114,837 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 53,605 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 168,442 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 119,373 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 58,886 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 178,259 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Other revenue (2) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> <span

style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 905 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 282 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 199 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,386 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,179 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 340 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 145 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,664 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:20pt;white-space:pre-wrap;vertical-align:middle;"> Total revenue </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">115,742</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 53,887 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">199</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 169,828 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">120,552</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 59,226 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">145</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 179,923 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> 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style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2024 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2023 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;word-break:break-word;white-space:pre-wrap;"> <td style="background-color:#cff0fc;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#ffffff;vertical-align:bottom;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Corporate and Other </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="background-color:#cff0fc;vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="background-color:#cff0fc;vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Tuition, net (1) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">324,148</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 153,969 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">-</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 478,117 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">344,966</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 185,993 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">-</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 530,959 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Technology and other fees </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 15,445 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-

align:right;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 7,282 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 22,727 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 16,112 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> 9,027 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 25,139 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Total tuition and fees, net </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 339,593 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 161,251 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> - </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 500,844 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 361,078 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 195,020 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 556,098 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Other revenue (2) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 2,546 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 863 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 579 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 3,988

</td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 3,258 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 2,108 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 621 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 5,987 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:20pt;white-space:pre-wrap;vertical-align:middle;"> Total revenue </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">342,139</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 162,114 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">579</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 504,832 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">364,336</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 197,128 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">621</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 562,085 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table>   (1) Tuition includes revenue earned for all degree-granting programs as well as revenue earned for non-degree and professional development programs. (2) Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue.
1097300005117400016090400011410400056212000170316000510700024310007538000526900026740007943000114837000536050001684420001193730005888600017825900090050002820001990001386000 style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">The amount of deferred revenue balances which are being offset with contract assets balances as of September 30, 2024 and December 31, 2023 were as follows (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:45.1%;box-sizing:content-box;"></td> <td style="width:2.84%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:22.18%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:3.26%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:22.619999999999997%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="6" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> As of </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> September 30, 2024 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> December 31, 2023 </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Gross deferred revenue </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $ </td> <td style="white-space:pre-

wrap;vertical-align:middle;text-align:center;"> 82,207 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">63,970</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross contract assets</p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(32,860</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(26,755</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Deferred revenue, net</p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 49,347 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">37,215</p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> </table>822070006397000032860000267550004934700037215000<p style="text-indent:4.133%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:6pt;text-align:left;">Changes in our deferred revenue balances for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):</p><table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:27.255%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.118%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:9.158%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:20pt;vertical-align:middle;"><p style="margin-left:20pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2024</p></td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2023</p></td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">CTU</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">AIUS</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:middle;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Total</p></td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:8.5pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross deferred revenue, July 1</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">67,880</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 22,905 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">72,702</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-

top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">
</td> <td colspan="10" style="vertical-align:top;border-bottom:2.25pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2023
</td> <td style="vertical-align:top;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> CTU </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> AIUS </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:2.25pt solid #000000;text-align:left;"> Total </td> <td style="vertical-align:middle;border-bottom:2.25pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Gross deferred revenue, January 1
</td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">42,531</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 21,439 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">63,970</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 67,245 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">39,955</p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 107,200 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Revenue earned from prior balances </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (38,122 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (20,431 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td>
<td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (58,553 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (59,458 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (33,166 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (92,624 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Billings during period(1)
</td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 350,694 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> <span style="white-space:pre-wrap;min-

width:fit-content;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 168,574 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 519,268 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 343,194 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 186,877 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 530,071 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:9pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Revenue earned for new billings during the period </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (301,471 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (140,820 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (442,291 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> 301,620 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (161,854 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;text-align:center;"> (463,474 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Other adjustments </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> (399 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 212 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 187 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 2,251 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 182 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> (2,433 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;word-break:break-word;"> <td style="background-color:#cff0fc;text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Gross deferred revenue, September 30 </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 53,233 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;">

$</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">28,974</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 82,207 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#ffffff;white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">47,110</p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:9pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 31,630 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;"> </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="background-color:#cff0fc;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 78,740 </td> <td style="background-color:#cff0fc;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table>   (1) Billings during period includes adjustments for prior billings.
678800002290500090785000727020003200100010470300057850000189510007680100059047000257360008478300010035200059775000160127000950640005942700015449100056987000346540009164101620000-101000-263000-1283000-912000-219500053233000289740008220700047110000316300007874000042531000214390006397000067245000399550001072000003812200020431000585530005945800033166000926240003506940001685740005192683990002120000-187000-2251000-182000-243300053233000289740008220700047110000316300007874000020000020000000 6. STUDENT RECEIVABLES Student receivables represent funds owed to us in exchange for the educational services provided to a student. Student receivables are reflected net of an allowance for credit losses at the end of the reporting period. Student receivables, net, are reflected on our condensed consolidated balance sheets as components of both current and non-current assets. Our students pay for their costs through a variety of funding sources, including federal loan and grant programs, institutional payment plans, employer tuition assistance, Veterans' Administration and other military funding and grants, private and institutional scholarships and cash payments, as well as private loans. Cash receipts from government related sources are typically received during the current academic term. We typically receive funds after the end of an academic term for students who receive employer tuition assistance. Students who have not applied for any type of financial aid or students whose financial aid may not fully cover the cost of their tuition and fees generally set up a payment plan with the institution and make payments on a monthly basis per the terms of the payment plan. For those balances that are not received during the academic term, the balance is typically due within the current academic year which is approximately 30 weeks in length. Generally, a student receivable balance is written off once a student is out of school and it reaches greater than 90 days past due. Our standard student receivable allowance is based on an estimate of lifetime expected credit losses for student receivables. Our estimation methodology considers a number of quantitative and qualitative factors that, based on our collection experience, we believe have an impact on our repayment risk and ability to collect student receivables. Changes in the trends in any of these factors may impact our estimate of the allowance for credit losses. These factors include, but are not limited to: internal repayment history, changes in the current economic, legislative or regulatory environments, internal cash collection forecasts and the ability to complete the federal financial aid process with the student. These factors are monitored and assessed on a regular basis. Overall, our allowance estimation process for student receivables is validated by trend analysis and comparing estimated and actual performance. We have an immaterial amount of student receivables that are due greater than 12 months from the date of our condensed consolidated balance sheets. As of September 30, 2024 and December 31, 2023, the amount of non-current student receivables under payment plans that are longer than 12 months in duration, net of allowance for credit losses, was $5.9 million and $3.9 million, respectively.</p><p style="font-size:10pt;margin-top:12pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Allowance for Credit Losses</p><div style="font-size:10pt;font-family:Times New Roman;"><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">We define student receivables as a portfolio segment under ASC Topic 326 — Financial Instruments — Credit Losses. Changes in our current and non-current allowance for credit losses related to our student receivable portfolio in accordance with the guidance under ASU 2016-13 for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands):</p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:40.584%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:11.2960000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:11.2960000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:11.2960000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:11.2960000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30,</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Year to Date Ended September 30,</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;text-align:left;"><p 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style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Balance, beginning of period</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">

</td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">43,055</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 37,782 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">43,141</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Provision for credit losses</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">8,733</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">7,592</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">21,364</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p 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style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(8,032</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(11,397</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(22,085</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p 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Roman;margin-bottom:0;text-align:left;">Recoveries</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">361</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New 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Roman;margin-bottom:0;text-align:right;">1,581</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Balance, end of period</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 38,333 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">39,708</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 38,333 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 39,708 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> Fair Value Measurements <span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-

content;">The carrying amount reported in our condensed consolidated balance sheets for the current portion of student receivables approximates fair value because of the nature of these financial instruments as they generally have short maturity periods. It is not practicable to estimate the fair value of the non-current portion of student receivables, since observable market data is not readily available, and no reasonable estimation methodology exists. P210DP90D59000003900000 We define student receivables as a portfolio segment under ASC Topic 326 – Financial Instruments — Credit Losses. Changes in our current and non-current allowance for credit losses related to our student receivable portfolio in accordance with the guidance under ASU 2016-13 for the quarters and years to date ended September 30, 2024 and 2023 were as follows (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:40.584%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:11.296000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:11.296000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.559%;box-sizing:content-box;"></td> <td 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style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Balance, beginning of period </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">37,271</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 43,055 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">37,782</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 43,141 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Provision for credit losses </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 8,733 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,592 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 21,364 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 26,519 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Amounts written-off </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (8,032 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (11,397 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (22,085 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (31,533 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Recoveries </td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-

size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 361 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 458 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 1,272 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 1,581 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Balance, end of period </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">38,333</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 39,708 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">39,708</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr></table>3727100043055000377820004314100087330007592000213640002651900080320001139700022085000315330003610004580001272000158100038333000397080003833300039708000<p style="font-size:10pt;margin-top:12pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">7. LEASES</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">We lease most of our administrative and educational facilities under non-cancelable operating leases expiring at various dates through 2033. Lease terms generally range from five to ten years with one to four renewal options for extended terms. In most cases, we are required to make additional payments under facility operating leases for taxes, insurance and other operating expenses incurred during the operating lease period, which are typically variable in nature.</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">We determine if a contract contains a lease when the contract conveys the right to control the use of identified property, plant or equipment for a period of time in exchange for consideration. Upon identification and commencement of a lease, we establish a right of use (“ROU”) asset and a lease liability. </p><div><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Quantitative information related to leases is presented in the following table (dollars in thousands):</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></div><div style="font-size:11pt;font-family:'Calibri',sans-serif;"><table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:63.113%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:15.623000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:17.263%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Year to Date Ended September 30, 2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Lease expenses (1)</p></td> <td colspan="2" style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Fixed lease expenses - operating</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,104 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">3,670</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Variable lease expenses - operating</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">207</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">544</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:20pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Total lease expenses</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-

top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,311 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">4,214</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Other information</p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross operating cash flows for operating leases (2)</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (2,031 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(6,513</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Year to Date Ended September 30, 2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Lease expenses (1)</p></td> <td colspan="2" style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Fixed lease expenses - operating</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,572 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">4,906</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Variable lease expenses - operating</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">193</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,154</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Sublease income (3)</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">-</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(500</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:20pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Total lease expenses</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,765 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">5,560</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Other information</p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Gross operating cash flows for operating leases (2)</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New

Roman;margin-bottom:0;text-align:right;">(2,139 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(7,722</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Operating cash flows from subleases(2)</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">488</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">As of September 30, 2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">As of September 30, 2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Weighted average remaining lease term (in months) – operating leases</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">68</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">57</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Weighted average discount rate – operating leases</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">5.2</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">4.8</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr></table><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p><div class="item-list-element-wrapper" style="margin-left:0.796%;display:flex;margin-top:6pt;justify-content:flex-start;align-items:baseline;margin-bottom:0;min-width:3.333%;text-align:left;">(1)<div style="width:100%;display:inline;">Lease expense and sublease income represent the amount recorded within our consolidated statements of income. Variable lease amounts represent expenses recognized as incurred which are not included in the lease liability. Fixed lease expenses and sublease income are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.</div></div><div class="item-list-element-wrapper" style="margin-left:0.796%;display:flex;margin-top:3pt;justify-content:flex-start;align-items:baseline;margin-bottom:0;min-width:3.333%;text-align:left;">(2)<div style="width:100%;display:inline;">Cash flows are presented on a consolidated basis and represent cash payments for fixed and variable lease costs.</div></div><div class="item-list-element-wrapper" style="margin-left:0.796%;display:flex;margin-top:6pt;justify-content:flex-start;align-items:baseline;margin-bottom:0;min-width:3.333%;text-align:left;">(3)<div style="width:100%;display:inline;">Historically, for certain of our leased locations we had vacated the facility and had fully or partially subleased the space. As of September 30, 2024, we no longer have any subleased locations.</div></div><div>2033P10Y<p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Quantitative information related to leases is presented in the following table (dollars in thousands):</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:63.113%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:15.623000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:17.263%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30, 2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Year to Date Ended September 30, 2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Lease expenses (1)</p></td> <td colspan="2" style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Fixed lease expenses – operating</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,104 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 3,670 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Variable lease expenses – operating </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 207 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-

bottom:0;text-align:right;">544 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total lease expenses </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,311</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 4,214 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="vertical-align:bottom;"> Other information </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;vertical-align:bottom;"> Gross operating cash flows for operating leases (2) </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(2,031</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (6,513 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> For the Quarter Ended September 30, 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> Lease expenses (1) </td> <td colspan="2" style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Fixed lease expenses - operating </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,572</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 4,906 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Variable lease expenses - operating </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 193 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,154 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Sublease income (3) </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (500 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total lease expenses </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,765</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 5,560 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> Other information </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td>

<td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Gross operating cash flows for operating leases (2) </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">(2,139</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">)</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (7,722 </td> <td style="white-space:nowrap;vertical-align:bottom;">) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Operating cash flows from subleases (2) </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">-</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 488 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="background-color:#cff0fc;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="text-indent:10pt;vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> As of September 30, 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> As of September 30, 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Weighted average remaining lease term (in months) — operating leases </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 68 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 57 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Weighted average discount rate — operating leases </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 5.2 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 4.8 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> </tr> <tr style="background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr></table>

Roman;margin-bottom:0;text-align:left;">On September 7, 2024, the Company received a new CID from the DOJ pursuant to the False Claims Act. The CID requests information and documentation from CTU regarding its compensation practices for its admissions staff as well as information about how CTU has discussed its Fast Track credit program with prospective students. The information sought covers the time period from November 13, 2017 to the present. The Company is cooperating with the DOJ with a view towards resolving this inquiry as promptly as possible. Because of the many questions of fact and law that may arise, the outcomes of these legal proceedings is uncertain at this point. Based on information available to us at present, we cannot reasonably estimate a range of potential loss, if any, for these actions. Accordingly, we have not recognized any liability associated with these actions. We receive from time-to-time requests from state attorneys general, federal and state government agencies and accreditors relating to our institutions, to specific complaints they have received from students or former students or to student loan forgiveness claims which seek information about students, our programs, and other matters relating to our activities. These requests can be broad and time consuming to respond to, and there is a risk that they could expand and/or lead to a formal action or claims of non-compliance. We are subject to a variety of other claims, lawsuits, arbitrations and investigations that arise from time to time out of the conduct of our business, including, but not limited to, matters involving prospective students, students or former students, alleged violations of the Telephone Consumer Protection Act, both individually and on behalf of a putative class, and employment matters. Periodically matters arise that we consider outside the scope of ordinary routine litigation incidental to our business. While we currently believe that these matters, individually or in aggregate, will not have a material adverse impact on our financial position, cash flows or results of operations, these matters are subject to inherent uncertainties, and management's view of these matters may change in the future. Were an unfavorable outcome to occur in any one or more of these matters, there exists the possibility of a material adverse impact on our business, reputation, financial position and cash flows. Agreement to acquire the University of St. Augustine for Health Sciences, LLC Perdoceo Education Corporation signed a definitive agreement to acquire 100% ownership of the University of St. Augustine for Health Sciences, LLC ("USAHS"). The material terms of the transaction have been described in the Company's Form 8-K filed with the Securities and Exchange Commission on July 16, 2024. Completion of the acquisition is subject to customary closing conditions and satisfactory regulatory approvals from the Accrediting Commission for Senior Colleges and Universities of the Western Association of Schools and Colleges ("WASC"), as well as other key regulatory bodies, and completion of the preacquisition review process with the US Department of Education. The Company expects to complete the acquisition in December 2024. Perdoceo expects to pay approximately $142.0 million to $144.0 million in cash at closing to acquire 100% ownership of USAHS. The actual cash paid will depend on adjustments for cash, debt and working capital based on the final closing balance sheet. The acquisition is not subject to a financing condition. Perdoceo plans to use cash on hand for the purchase.</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p>1900000240000011420000001440000001<p style="font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">9. INCOME TAXES </p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">The determination of the annual effective tax rate is based upon a number of significant estimates and judgments, including the estimated annual pretax income in each tax jurisdiction in which we operate and the ongoing development of tax planning strategies during the year. In addition, our provision for income taxes can be impacted by changes in tax rates or laws, the finalization of tax audits and reviews, as well as other factors that cannot be predicted with certainty. As such, there can be significant volatility in interim tax provisions.</p><div style="font-size:10pt;font-family:Times New Roman;"><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">The following is a summary of our provision for income taxes and effective tax rate:</p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:35.76%;box-sizing:content-box;"></td> <td style="width:1.82%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:12.24%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.82%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td 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#000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Quarter Ended September 30,</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Year to Date Ended September 30,</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr 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Additionally, the tax effect of stock-based compensation and the release of previously recorded tax reserves reduced the effective tax rate for the quarter and year to date ended September 30, 2024 by 0.2% and 1.4%, respectively. The effective tax rate for the quarter and year to date ended September 30, 2023 was primarily impacted by a $4.5 million favorable discrete adjustment related to the recognition of the tax benefits associated with a previously disclosed prior year ordinary loss attributable to the stock of a worthless subsidiary, which decreased the effective tax rate for the quarter and year to date by 9.3% and 2.6%, respectively. The effective tax rate for the quarter and year to date ended September 30, 2023 reflects federal and state tax credits claimed for the 2022 tax return, which decreased the effective tax rate for the quarter and year to date by 0.6% and 0.2%, respectively. Additionally, the tax effect of stock-based compensation and the release of other previously recorded tax reserves reduced the effective tax rate for the quarter and year to date ended September 30, 2023 by 0.2% and 0.6%, respectively. As of September 30, 2024, a valuation allowance of $13.9 million was maintained with respect to our equity investment and state net operating losses. We estimate that it is reasonably possible that the gross liability for unrecognized tax benefits for a variety of uncertain tax positions will decrease by up to $2.1 million in the next twelve months as a result of the expiration of the statute of limitations in several jurisdictions. The income tax rate for the quarter and year to date ended September 30, 2024 does not take into account the possible reduction of the liability for unrecognized tax benefits. The impact of a reduction to the liability will be treated as a discrete item in the period the reduction occurs. We recognize interest and penalties related to unrecognized tax benefits in tax expense. As of September 30, 2024, we had accrued $4.3 million as an estimate for reasonably possible interest and accrued penalties.</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Our tax returns are routinely examined by federal, state and local tax authorities and these audits are at various stages of completion at any given time. The Company's federal income tax filings are open to examinations for the tax years ended December 31, 2021 and forward.</p><p style="text-indent:4.533%;font-size:10pt;margin-top:6pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">The following is a summary of our provision for income taxes and effective tax rate:</p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:35.76%;box-sizing:content-box;"></td> <td style="width:1.82%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:12.24%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.82%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td 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style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 52,362 </td> <td style="white-space:nowrap;vertical-align:bottom;"><p

style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">48,088</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 158,227 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">169,744</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">Provision for income taxes</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 14,107 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">6,781</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 42,101 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 39,280 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Effective rate </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 26.9 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 14.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 26.6 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 23.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> </tr> </table>
5236200048088000158227000169744000141070006781000421010003928000000.2690,1410.2660,2310.0040.0010.0020.01445000000.0930.0260.0060.0020.0020.006139000002100000430000 10. SHARE-BASED COMPENSATION Overview The Perdoceo Education Corporation Amended and Restated 2016 Incentive Compensation Plan (the “2016 Plan”) became effective (as the Career Education Corporation 2016 Incentive Compensation Plan) on May 24, 2016, and the amendment and restatement of the 2016 Plan became effective on June 3, 2021, upon its approval by the Company’s stockholders. Under the 2016 Plan, Perdoceo may grant to eligible participants awards of stock options, stock appreciation rights, restricted stock, restricted stock units, deferred stock, performance units, annual incentive awards, and substitute awards, which generally may be settled in cash or shares of our common stock. The vesting of all types of awards is subject to possible acceleration in certain circumstances. If a plan participant terminates employment for any reason other than by death or disability during the vesting period, the right to unvested awards is generally forfeited. Restricted Stock Units For the years to date ended September 30, 2024 and 2023, the Company granted approximately 0.3 million and 0.4 million restricted stock units, respectively, which are not “performance-based” and which have a grant-date fair value of approximately $5.3 million and $5.9 million, respectively. For the years to date ended September 30, 2024 and 2023, the Company granted approximately 0.2 million and 0.3 million restricted stock units, respectively, which are “performance-based” and which have a grant-date fair value of approximately $3.5 million and $4.1 million, respectively. The performance-based restricted stock units are subject to performance conditions which are determined at the time of grant and typically cover a three-year performance period. These performance conditions may result in all units being forfeited even if the requisite service period is met. There were no restricted stock units granted during each of the quarters ended September 30, 2024 and 2023. All restricted stock units granted in 2024 and 2023 are to be settled in shares of our common stock. Stock Options There were no stock options granted during each of the quarters or years to date ended September 30, 2024 and 2023. Share-Based Compensation Expense For the quarters ended September 30, 2024 and 2023, the total share-based compensation expense was approximately $2.8 million and $2.3 million, respectively. For the years to date ended September 30, 2024 and 2023, the total share-based compensation expense was

approximately $7.4 million and $6.6 million, respectively. As of September 30, 2024, we estimate that total compensation expense of approximately $19.0 million will be recognized over the next four years for all unvested share-based awards that have been granted to participants. This amount excludes any estimates of forfeitures. 3000004000005300000590000020000030000035000004100000P3Y0000002800000230000074000006600000190000000P4Y 11. STOCK REPURCHASE PROGRAM On February 20, 2024, the Board of Directors of the Company approved a new stock repurchase program for up to $50.0 million which commenced March 1, 2024 and expires September 30, 2025. The new stock repurchase program replaced the previous stock repurchase program. The other terms of the new stock repurchase program are consistent with the Company's previous stock repurchase program. The timing of purchases and the number of shares repurchased under the program will be determined by the Company's management and will depend on a variety of factors including stock price, trading volume and other general market and economic conditions, its assessment of alternative uses of capital, regulatory requirements and other factors. Repurchases will be made in open market transactions, including block purchases, conducted in accordance with Rule 10b-18 under the Exchange Act as well as may be made pursuant to trading plans established under Rule 10b5-1 under the Exchange Act, which would permit shares to be repurchased when the Company might otherwise be precluded from doing so under insider trading laws. The stock repurchase program does not obligate the Company to purchase shares and the Company may, in its discretion, begin, suspend or terminate repurchases at any time, without any prior notice. During the years to date ended September 30, 2024 and 2023, we repurchased approximately 0.4 million shares and 0.2 million shares of our common stock, respectively, for approximately $6.8 million at an average price of $17.60 per share during the year to date ended September 30, 2024 and for approximately $2.7 million at an average price of $12.35 per share during the year to date ended September 30, 2023. There were no shares repurchased during the quarters ended September 30, 2024 and 2023. As of September 30, 2024, approximately $47.1 million was available under our authorized stock repurchase program to repurchase outstanding shares of our common stock. Shares of stock repurchased under the program are held as treasury shares. These repurchased shares have reduced the weighted average number of shares of common stock outstanding for basic and diluted earnings per share calculations. 5000000022025-09-30400000220000068000017.6270000012.350047100000 12. WEIGHTED AVERAGE COMMON SHARES Basic net income per share is calculated by dividing net income by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing net income by the weighted average number of shares assuming dilution. Dilutive common shares outstanding is computed using the Treasury Stock Method and reflects the additional shares that would be outstanding if dilutive stock options were exercised and restricted stock units were settled for common shares during the period. The weighted average number of common shares used to compute basic and diluted net income per share for the quarters and years to date ended September 30, 2024 and 2023 were as follows (shares in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:31.04%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.38%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.38%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.38%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.82%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> For the Quarter Ended September 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Basic common shares outstanding </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 65,699 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 65,634 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 65,622 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 66,758 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Common stock equivalents </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,613 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;

Roman;margin-bottom:0;text-align:right;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,469 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,488 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,314 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Diluted common shares outstanding </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67,312 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67,103 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67,110 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 68,072 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> </table> Certain unexercised stock option awards are excluded from our computations of diluted earnings per share, as these shares were out-of-the-money and their effect would have been anti-dilutive. For each of the years to date ended September 30, 2024 and 2023, the anti-dilutive options that were excluded from our computations of diluted earnings per share were less than 0.1 million shares. For the quarter ended September 30, 2023 less than 0.1 million shares of anti-dilutive options were excluded from our computation of diluted earnings per share. There were no anti-dilutive options for the quarter ended September 30, 2024. The weighted average number of common shares used to compute basic and diluted net income per share for the quarters and years to date ended September 30, 2024 and 2023 were as follows (shares in thousands):   <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:31.04%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.38%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.38%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.38%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.82%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> For the Quarter Ended September 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> For the Year to Date Ended September 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Basic common shares outstanding </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 65,699 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 65,634 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 65,622 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 66,758 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Common stock equivalents </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,613 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,469 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-

align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,488 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,314 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Diluted common shares outstanding </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67,312 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67,103 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67,110 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 68,072 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> </table> 6569900065634000656220006675800016130001469000148800013140006731200067103000671100006807200010000010000010000000 13. SEGMENT REPORTING Our segments are determined in accordance with FASB ASC Topic 280 –Segment Reporting and are based upon how the Company analyzes performance and makes decisions. Each segment is comprised of an accredited postsecondary education institution that offers a variety of academic programs. As of September 30, 2024, our two segments are: • Colorado Technical University (CTU) is committed to providing quality and industry-relevant higher education to a diverse student population, including serving non-traditional adult learners seeking career advancement and the military community. CTU utilizes innovative technology and experienced faculty, enabling the pursuit of personal and professional goals for learners. CTU offers academic programs in the career-oriented disciplines of business and management, nursing, healthcare management, computer science, engineering, information systems and technology, project management, cybersecurity and criminal justice. Students pursue their degrees through fully-online programs, local campuses and blended formats, which combine campus-based and online education. As of September 30, 2024, students enrolled at CTU represented approximately 74% of our total enrollments. Approximately 97% of CTU's students are enrolled in programs offered fully online. Students at CTU's ground-based campuses take both in-person and virtual classes. • The American InterContinental University System (AIUS or AIU System) is committed to providing quality and accessible higher education opportunities for a diverse student population, including non-traditional adult learners and the military community. AIUS places emphasis on the educational, professional and personal growth of each student. AIUS offers academic programs in the career-oriented disciplines of business studies, information technologies, education, health sciences and criminal justice. Students pursue their degrees through fully-online programs, local campuses and blended formats, which combine campus-based and online education. As of September 30, 2024, students enrolled at AIUS represented approximately 26% of our total enrollments. Approximately 97% of AIUS' students are enrolled in programs offered fully online. Students at AIUS' ground-based campus take both in-person and virtual classes. Summary financial information by reporting segment is as follows (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:35.467%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.281000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.941%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.281000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.941%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.481%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.481%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="22" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> For the Quarter Ended September 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Revenue </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Operating Income (Loss) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> % of Total </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> % of Total </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-

align:center;">2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> CTU </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">115,742</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">68.2</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 120,552 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67.0 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">44,199</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 34,491 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> AIUS </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 53,887 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 31.7 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 59,226 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 32.9 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 9,063 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 15,602 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Corporate and Other </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 199 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 145 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (8,468 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (7,020 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 169,828 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-

size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">162,114 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 32.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 197,128 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 35.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 31,275 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 44,683 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Corporate and Other </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 579 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 621 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (23,442) </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (28,812) </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">504,832</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">100.0</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 562,085 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 100.0 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">137,078</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 134,503 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table>   <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:62.16%;box-sizing:content-box;"></td> <td style="width:2.18%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.719999999999999%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:2.18%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:14.76%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Total Assets as of (1) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-

size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">September 30, 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> CTU </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">212,523</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 202,728 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> AIUS </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 171,940 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 161,336 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Corporate and Other </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 732,293 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 643,252 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,116,756</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,007,316 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table>   (1) Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries. 20,740,970,260.97 Summary financial information by reporting segment is as follows (dollars in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:35.467%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.281000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.941%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.281000000000001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.941%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.481%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.28%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.481%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="22" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> For the Quarter Ended September 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="14" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Revenue </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Operating Income (Loss) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> % of Total </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-

bottom:0;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> CTU </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">115,742</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">68.2</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 120,552 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67.0 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">44,199</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 34,491 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> AIUS </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 53,887 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 31.7 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 59,226 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 32.9 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 9,063 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 15,602 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Corporate and Other </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 199 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 145 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.1 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (8,468 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (7,020 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;">) </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 169,828 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 100.0

</td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">179,923</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">100.0</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 44,794 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">43,073</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> </tr> </table><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;margin-right:86.667%;text-align:left;"> </p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;margin-right:86.667%;text-align:left;"> </p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:90.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:35.041%;box-sizing:content-box;"></td> <td style="width:1.361%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.366%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.925999999999999%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.361%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.366%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.001%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.925999999999999%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.361%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.465999999999999%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:1.361%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> <td style="width:7.465999999999999%;box-sizing:content-box;"></td> <td style="width:1%;box-sizing:content-box;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="22" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">For the Year to Date Ended September 30,</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="14" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Revenue</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Operating Income (Loss)</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:8pt;background-color:#ffffff;word-break:break-word;white-space:pre-wrap;text-align:left;"> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">% of Total</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">% of Total</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">% of Total</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2024</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">2023</p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"> </p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">CTU</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 342,139 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 67.8 </td> <td style="white-space:nowrap;vertical-align:bottom;"> % </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">364,336</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">64.8</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">%</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 129,245 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 118,632 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> AIUS </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 162,114 </td> <td style="white-space:nowrap;vertical-align:bottom;"> <span

family:Times New Roman;margin-bottom:0;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> CTU </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:right;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">212,523</p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 202,728 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> AIUS </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 171,940 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 161,336 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Corporate and Other </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 732,293 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 643,252 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:20pt;white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;">1,116,756</p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"> </p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,007,316 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr></table>   (1) Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries. 1157420000.6821205520000.67441999003449100053870000.317592260000.3299063000156020001990000.0011450000.001-8468000-7020000169828000117992300014479400043073000342139000.6783643360000.648129245000118632000162114000.3211971280000.3513127500044683000579000.0016210000.001-23442000-288120005048320001562085000113707800013450300021252300020272800017194000016133600073229300064325200011167560001007316000 Todd Nelson, President and Chief Executive Officer, entered into a pre-arranged stock trading plan on August 13, 2024. Mr. Nelson's plan provides for the sale between January 2, 2025 and July 31, 2025 of up to 12,472 shares of the Company's common stock which Mr. Nelson has the right to acquire under outstanding vested stock options, and 25% of net vested restricted stock held by Mr. Nelson upon the vesting of restricted stock units that will vest prior to July 31, 2025. Elise Baskel, Senior Vice President, Colorado Technical University, entered into a pre-arranged stock trading plan on August 5, 2024. Ms. Baskel's plan provides for the sale between November 6, 2024 and August 5, 2025 of up to 18,918 shares of the Company's common stock owned by Ms. Baskel, and 50% of net vested restricted stock held by Ms. Baskel upon the vesting of performance shares and restricted stock units that will vest prior to August 5, 2025. John Kline, Senior Vice President – American InterContinental University System, entered into a pre-arranged stock trading plan on August 5, 2024. Mr. Kline's plan provides for the sale between November 11, 2024 and August 5, 2025 of up to 54,722 shares of the Company's common stock owned by Mr. Kline, or which Mr. Kline has the right to acquire under outstanding vested stock options. Each of the trading plans was entered into during an open insider trading window and is intended to satisfy the affirmative defense of Rule 10b5-1(c) under the Securities Exchange Act of 1934, as amended, and the Company's policies regarding transactions in Company securities. Executive Officer Appointment On September 26, 2024, Sunitha Araamudhu was appointed to the positions of Senior Vice President – American InterContinental University System and President of American InterContinental University System. Ms. Araamudhu previously served as Chief Operating Officer of AIUS since February 23, 2022. John R. Kline will continue to serve as Senior Vice President – American InterContinental University System and was also appointed to the position of Chancellor of American InterContinental University System.<span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New

Roman;min-width:fit-content;"> </p>Todd NelsonPresident and Chief Executive OfficertrueAugust 13, 202412472Elise BaskelSenior Vice PresidenttrueAugust 5, 202418918John KlineSenior Vice PresidenttrueAugust 5, 202454722Sunitha AraamudhuSenior Vice President Tuition includes revenue earned for all degree-granting programs as well as revenue earned for non-degree and professional development programs. Other revenue primarily includes contract training revenue and miscellaneous non-student related revenue. Billings during period includes adjustments for prior billings. Lease expense and sublease income represent the amount recorded within our consolidated statements of income. Variable lease amounts represent expenses recognized as incurred which are not included in the lease liability. Fixed lease expenses and sublease income are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period. Cash flows are presented on a consolidated basis and represent cash payments for fixed and variable lease costs. Historically, for certain of our leased locations we had vacated the facility and had fully or partially subleased the space. As of September 30, 2024, we no longer have any subleased locations. Total assets are presented on a condensed consolidated basis and do not include intercompany receivable or payable activity between institutions and corporate and investments in subsidiaries.

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