

Monthly Financial Report

July 2026





Lee College District

Monthly Financial Report

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MEMORANDUM

To: Jacob Atkin
From: Renea Woodruff
Date: August 20, 2026
Subject: Board Financials for **July 31, 2026**

Attached are the financial reports for the month ended July 31, 2026, reflecting activity for the eleventh month of FY 2026.

Overall revenues are trending above the budget, primarily due to higher-than-expected tuition from out-of-district, non-resident, dual credit students, and tax revenue. As of July, expenses are trending below the projection, largely due to the timing of various contracts renewals and other operating expenses as compared to prior year.

Revenues for July

Key Highlights

- Tuition – The net effect of refunds and adjustments for all tuition in July was on target as compared to prior year transactions.
- Student Fees (Registration, Student Services, Technology, etc.) were lower than the projected monthly budget by \$84K, primarily due to the timing of Re-Entry fees for Huntsville.
- My-Books Fees were lower than the monthly projected budget by \$31K.
- District Taxes (M&O and I&S) – District tax collections were slightly below the July 2026 monthly budget, primarily due to the timing of collections and the posting of payments by the Tax Assessor's Office (\$27K).
- Workforce/Continuing Education Revenues were lower than projected monthly budget by \$35K, likely due to timing of course offerings and courses offered.
- Interest income is above the monthly budget projection by \$28K, primarily due to the timing of investment maturities and scheduled interest payment dates, which fluctuate throughout the year. The year-to-date interest income is slightly below the target with the overall budget at 90%.
- Overall revenues are 101% of the total budget as of July 2026.

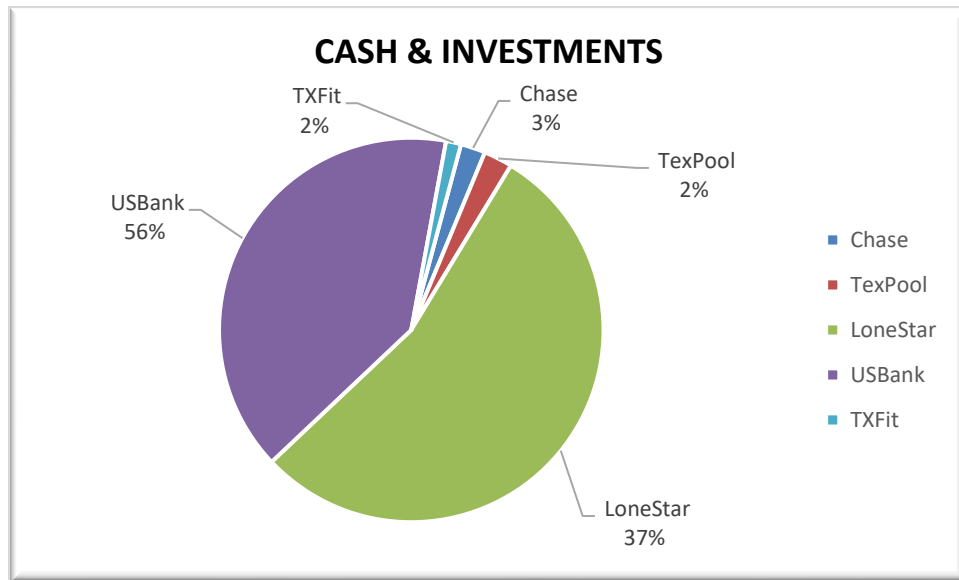
Expenses for July

Key Highlights

- Personnel Costs were right on target for July. Currently all personnel costs are at 92% of the total budget for FY 2026.
- Computer Software and Contract Services expenses were lower than the budget projection for the month due to timing of expenses compared to FY 2025. In the current year, a new account was established for the Computer Software as opposed to being included with Contract Services.
- Legal Fees expenses were lower than the projected budget by \$4K.
- Travel expenses were lower than the projected amount for July by \$19K. This is likely due to the timing of travel expenses being recorded.
- Other operating expenses are lower than the projections for July.
- Overall expenses are 84% of the total budget as of July 2026.

Cash Position

Our cash position remains strong. As of July 31, 2026, the cash balance is approximately \$65.7 million. Of that amount, \$29.3 million is held in Operating and Construction Funds, \$35.3 million is held in Board Reserves, and \$1.1 million is held in Lost Revenue Funds received through the CARES Act Grant.



Overall, there was a net decrease of approximately \$5.8 million for the month of July. The projections presented here are based on current data . While they provide a preliminary view of the fiscal year, final results will not be determinable until closer to year-end. We will continue to monitor activity and update projections as more information becomes available.

**LEE COLLEGE DISTRICT
OPERATING REVENUES
July-26**

REVENUES	FY 2026	Actual Month July-26	Year To Date Projections	Projected Vs. Budget	% Variance to Budget
1 Tuition-Resident In- District	\$ 5,100,000	\$ (6,496)	\$ 5,046,563	\$ (53,437)	-1.05%
2 Tuition-Out of District	4,220,000	(11,497)	4,506,211	286,211	6.78%
3 Tuition-Non-Resident	436,644	(148)	559,085	122,441	28.04%
4 Tuition -Dual Credit	2,100,000	(3,745)	2,543,562	443,562	21.12%
5 Tuition Waivers	(1,300,000)	(1,546)	(972,496)	327,504	-25.19%
6 MyBooks Waivers	(250,000)	1,617	(392,586)	(142,586)	57.03%
7 TPEG Transfers-Resident	(595,836)	(12,260)	(726,771)	(130,935)	21.97%
8 TPEG Transfers-Non-Resident	(26,199)	9	(71,826)	(45,627)	174.16%
9 Repeat Course Fee	158,950	(1,020)	138,975	(19,975)	-12.57%
10 Student Service Fees	265,000	(599)	255,813	(9,187)	-3.47%
11 Registration Fees	551,650	(1,050)	531,236	(20,414)	-3.70%
12 General Use Fee	2,013,065	(4,596)	1,862,470	(150,595)	-7.48%
13 myBooks Fees	2,800,000	(18,811)	2,993,489	193,489	6.91%
14 International Education Fee	21,750	(51)	20,974	(776)	-3.57%
15 Laboratory Fees	494,300	(5,849)	615,483	121,183	24.52%
16 Learning Technology Fee	542,600	(1,285)	524,353	(18,247)	-3.36%
17 Re-Entry Fee Huntsville	400,000	270	337,266	(62,734)	-15.68%
18 Student Telehealth Services	222,300	(313)	227,488	5,188	2.33%
19 Refund -Student Fees	-	(234)	(226)	(226)	0.00%
20 Other Student Fees	458,845	8,060	434,563	(24,282)	-5.29%
21 State Appropriations	20,028,679	-	20,191,528	162,849	0.81%
22 District Taxes - Maint. & Operations	39,361,735	50,441	40,410,843	1,049,108	2.67%
23 District Taxes - Interest & Sinking	1,385,678	1,179	1,377,175	(8,503)	-0.61%
24 Workforce/CE Revenues	1,500,000	227,625	1,470,267	(29,733)	-1.98%
25 Revenue in Lieu of Taxes (PILOT/FTZ)	2,250,127	-	2,195,021	(55,106)	-2.45%
26 Other Revenues	1,900,512	81,004	2,139,706	239,194	12.59%
27 Interest Income	2,600,000	114,290	2,500,454	(99,546)	-3.83%
Total Revenues:	\$ 86,639,800	\$ 414,993	\$ 88,718,618	\$ 2,078,818	2.40%

**LEE COLLEGE DISTRICT
OPERATING EXPENSES
July-26**

Expenses	FY 2026	Actual July-26	Year to Date Projections	Projected Vs. Budget	% Variance to Budget
1 Salaries-Faculty	\$ 14,646,430	1,301,205	14,631,922	14,508	0.10%
2 Salaries-Faculty PT/Overload	4,415,530	304,628	4,242,310	173,220	3.92%
3 Overtime	223,000	11,867	241,856	(18,856)	-8.46%
4 Stipends	1,224,534	114,128	1,306,725	(82,191)	-6.71%
5 Salaries-Administrative Support	13,619,047	1,112,729	13,654,256	(35,209)	-0.26%
6 PT Salaries-Admin Support	111,000	18,819	249,019	(138,019)	-124.34%
7 Salaries-Classified Staff	4,185,636	355,232	4,205,843	(20,207)	-0.48%
8 PT Salaries-Classified Staff	1,137,591	85,997	1,000,617	136,974	12.04%
9 Salaries-Service Staff	3,167,191	259,494	3,175,358	(8,167)	-0.26%
10 PT Salaries-Service Staff	295,914	22,155	217,980	77,934	26.34%
11 Salaries-Student Assistants	207,000	34,886	448,974	(241,974)	-116.90%
12 Employer Medicare	553,365	51,475	610,472	(57,107)	-10.32%
13 FICA	2,020,930	193,360	2,253,983	(233,053)	-11.53%
14 OBRA Admin Costs	6,500	-	-	6,500	100.00%
15 Group Insurance-Staff	3,953,360	366,520	4,104,884	(151,524)	-3.83%
16 Workers Compensation	130,000	612	49,466	80,534	61.95%
17 Educational Assistance	50,000	-	33,000	17,000	34.00%
18 Unemployment Compensation Ins	45,000	-	30,543	14,457	32.13%
19 State Retirement Match-Grants	1,418,751	107,919	1,280,101	138,650	9.77%
20 ORP Contributions (1.19%)	358,696	34,660	229,036	129,660	36.15%
21 Retirement-New Member Surcharge	75,000	9,592	109,456	(34,456)	-45.94%
22 Employee Assistance Plan	19,750	1,632	18,276	1,474	7.46%
23 Legal Fees	365,000	12,766	254,874	110,126	30.17%
23 Contract Service	4,783,112	230,586	3,780,973	1,002,139	20.95%
23 Instruction Contract Service	578,700	3,668	454,397	124,303	21.48%
23 Computer Software	4,863,309	205,980	3,845,249	1,018,060	20.93%
23 Equipment	1,188,070	212,107	1,138,357	49,713	4.18%
23 Insurance	1,513,000	-	1,513,000	0	0.00%
23 Other Operating Expense	10,087,212	820,600	9,095,756	991,456	9.83%
23 Repairs/Maintenance	3,389,024	248,077	3,169,807	219,217	6.47%
23 Travel/Professional Development	1,457,984	59,383	990,574	467,410	32.06%
23 Utilities	1,989,242	53,987	1,701,916	287,326	14.44%
23 Contingency	400,000	-	400,000	-	0.00%
23 G.O. Bond Principal	135,000	-	2,115,986	(1,980,986)	-1467.40%
23 G.O. Bond Interest/Other Exp Paid	1,199,500	-	1,199,500	-	0.00%
23 Revenue Bond Principal	1,130,000	-	1,130,000	-	0.00%
23 Revenue Bond/ Other Interest Paid	439,502	-	439,502	-	0.00%
23 Capital Lease - Energy Mgmnt Project	1,256,920	5,884	1,261,844	(4,924)	-0.39%
	\$ 86,639,800	\$ 6,239,947	\$ 84,585,809	\$ 2,053,991	2.37%
Net Revenues/(Expenses):					
	\$ -	\$ (5,824,954)	\$ 4,132,809		

**LEE COLLEGE DISTRICT
FY 2026 Unrestricted Actual**

	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Actual February-26	Actual March-26	Actual April-26	Actual May-26	Actual June-26	Actual July-26	Projected August-26	Total FY 2026	2026 Budget	Variance to Budget
Revenues															
1 Tuition-Resident In- District	1,966,107	340,483	519,796	335,816	716,903	32,341	(7,992)	397,170	182,059	549,228	(6,496)	21,147	5,046,563	5,100,000	(53,437)
2 Tuition-Out of District	2,101,096	375,931	583,368	492,664	343,319	(16,273)	(3,263)	457,037	232,440	(47,528)	(11,497)	(1,083)	4,506,211	4,220,000	286,211
3 Tuition-Non-Resident	252,814	40,670	98,420	53,887	47,138	3,656	(3,907)	63,788	5,920	(3,152)	(148)	-	559,085	436,644	122,441
4 Tuition- Dual Credit	1,171,905	706,893	251,519	160,696	47,167	(410)	2,926	192,180	13,752	527	(3,745)	152	2,543,562	2,100,000	443,562
5 Tuition Waivers	(663,891)	(56,429)	(52,399)	(121,431)	(154,615)	(5,785)	92,008	(32,333)	(82,005)	(41,194)	(1,546)	147,123	(972,496)	(1,300,000)	327,504
6 MyBooks Waivers	(181,698)	(114,972)	(33,165)	(32,274)	(1,980)	(495)	(2,927)	(429)	891	1,617	(117)	(392,586)	(250,000)	(142,586)	
7 TPEG Transfers-Resident	(277,885)	(89,392)	(81,123)	(53,928)	(62,226)	(2,786)	(9,640)	(79,054)	(20,775)	(27,662)	(12,260)	(10,040)	(726,771)	(595,836)	(130,935)
8 TPEG Transfers-Non-Resident	(15,169)	(2,440)	(5,905)	(3,233)	(234)	(3,593)	(10,544)	(12,967)	9	(15,171)	(71,826)	(26,199)	(45,627)		(45,627)
9 Repeat Course Fee	50,660	6,205	11,390	15,725	25,840	170	(255)	16,660	11,220	2,380	(1,020)	-	138,975	158,950	(19,975)
10 Student Service Fees	111,329	17,977	29,192	26,764	21,759	288	(388)	34,091	16,463	(1,001)	(599)	(63)	255,813	265,000	(9,187)
11 Registration Fees	226,600	36,050	57,900	54,000	46,600	1,700	(750)	74,100	36,700	(350)	(1,050)	(264)	531,236	551,650	(20,414)
12 General Use Fee	860,024	138,076	235,819	202,686	155,374	(407)	(4,097)	199,545	91,735	(11,368)	(4,596)	(320)	1,862,470	2,013,065	(150,595)
13 myBooks Fees	1,318,784	264,669	328,463	216,152	384,825	1,043	(3,231)	215,824	75,947	197,326	(18,811)	12,499	2,993,489	2,800,000	193,489
14 International Education Fee	8,948	1,435	2,316	2,168	1,791	32	(29)	2,966	1,465	(61)	(51)	(6)	20,974	21,750	(776)
15 Laboratory Fees	286,413	85,562	111,884	50,262	21,814	6,094	(66)	45,357	18,310	(4,237)	(5,849)	(61)	615,483	494,300	121,183
16 Learning Technology Fee	223,708	35,863	57,900	54,188	44,783	798	(715)	74,155	36,630	(1,520)	(1,285)	(150)	524,353	542,600	(18,247)
17 Re-Entry Fee Huntsville	97,470	17,190	28,620	(990)	76,950	3,690	90	10,710	4,860	95,490	270	2,916	337,266	400,000	(62,734)
18 Student Telehealth Services	97,738	38,488	21,588	18,825	14,713	400	(138)	26,500	9,975	(213)	(313)	(75)	227,488	222,300	5,188
19 Refund -Student Fees	1,106	728	(728)	-	-	-	-	-	-	(1,098)	(234)	-	(226)	-	(226)
20 Other Student Fees	114,791	31,848	36,291	14,116	77,829	14,313	8,438	17,305	16,327	80,907	8,060	14,337	434,563	458,845	(24,282)
21 State Appropriations	-	10,054,171	-	-	-	5,075,852	-	-	-	5,061,505	-	-	20,191,528	20,028,679	162,849
22 District Taxes - Maint. & Operations	76,545	63,020	111,448	8,465,787	19,472,552	10,768,729	510,678	381,110	240,903	215,806	50,441	53,825	40,410,843	39,361,735	1,049,108
23 District Taxes - Interest & Sinking	5,059	-	-	286,702	672,827	370,875	17,068	12,216	6,360	4,377	1,179	512	1,377,175	1,385,678	(8,503)
24 Workforce/CE Revenues	56,202	122,995	49,763	31,049	84,324	36,559	76,979	142,849	169,805	219,275	227,625	252,843	1,470,267	1,500,000	(29,733)
25 Revenue in Lieu of Taxes (PILOT/FTZ)	-	-	-	2,061,541	-	133,480	-	-	-	-	-	-	2,195,021	2,250,127	(55,106)
26 Other Revenues	139,892	132,686	83,246	122,099	146,488	519,236	130,637	320,063	87,979	177,713	81,004	198,662	2,139,706	1,900,512	239,194
27 Interest Income	121,620	413,814	85,791	252,610	107,985	156,910	217,363	444,522	128,076	296,676	114,290	160,796	2,500,454	2,600,000	(99,546)
Total Revenues:	8,150,168	12,661,519	2,531,393	12,705,882	22,289,332	17,097,348	1,021,457	2,986,143	1,273,174	6,749,749	414,993	837,462	88,718,618	86,639,800	2,078,818
Expenses															
1 Salaries-Faculty	1,195,611	1,194,306	1,203,097	1,219,460	1,184,351	1,184,884	1,189,530	1,174,980	1,239,300	1,292,288	1,301,205	1,252,909	14,631,922	14,646,430	14,508
2 Salaries-Faculty PT/Overload	222,550	475,786	493,561	483,083	54,426	402,995	443,659	458,418	285,709	298,115	304,628	319,381	4,242,310	4,415,530	173,220
3 Overtime	4,728	19,748	19,024	18,138	19,966	17,609	42,156	16,161	23,339	31,953	11,867	17,167	241,856	223,000	(18,856)
4 Stipends	88,172	88,153	93,949	93,248	91,611	116,237	137,411	121,326	128,496	114,795	114,128	119,199	1,306,725	1,224,534	(82,191)
5 Salaries-Administrative Support	1,104,169	1,124,176	1,120,597	1,112,210	1,270,000	1,159,057	1,140,414	1,159,623	1,094,583	1,096,902	1,112,729	1,159,796	13,654,256	13,619,047	(35,209)
6 PT Salaries-Admin Support	11,181	22,982	19,711	22,217	19,328	21,989	23,151	23,365	19,760	28,432	18,819	18,084	249,019	111,000	(138,019)
7 Salaries-Classified Staff	341,949	344,032	340,931	341,797	344,922	346,115	358,189	355,466	357,098	362,638	355,232	357,471	4,205,843	4,185,636	(20,207)
8 PT Salaries-Classified Staff	41,164	87,618	86,070	71,865	62,564	85,180	93,042	91,658	89,220	107,181	85,997	99,057	1,000,617	1,137,591	136,974
9 Salaries-Service Staff	263,041	259,887	265,419	271,062	272,709	262,975	263,438	269,582	266,954	265,342	259,494	255,454	3,175,358	3,167,191	(8,167)
10 PT Salaries-Service Staff	6,024	14,227	15,355	14,106	15,275	14,520	19,675	19,405	22,257	29,484	22,155	25,497	217,980	295,914	77,934
11 Salaries-Student Assistants	12,188	37,442	45,518	38,822	18,698	27,729	36,859	58,855	86,127	33,378	34,886	18,473	448,974	207,000	(241,974)
12 Employer Medicare	48,523	51,064	52,173	52,216	47,739	51,862	53,219	52,968	50,672	52,060	51,475	46,503	610,472	553,365	(57,107)
13 FICA	179,795	186,700	186,530	186,206	191,818	191,005	192,933	190,914	191,053	194,334	193,360	169,335	2,253,983	2,020,930	(233,053)
14 OBRA Admin Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500	6,500
15 Group Insurance-Staff	31,066	515,776	357,082	406,244	296,513	352,346	353,535	356,190	365,684	357,286	366,520	346,642	4,104,884	3,953,360	(151,524)
16 Workers Compensation	38,261	1,314	164	447	1,626	-	399	1,216	1,466	3,961	612	-	49,466	130,000	80,534
17 Educational Assistance	1,500	-	-	-	15,000	1,500	-	-	4,500	10,500	-	-	33,000	50,000	17,000
18 Unemployment Compensation Ins	1,724	-	1,530	-	11,010	-	-	-	16,278	-	-	-	30,543	45,000	14,457
19 State Retirement Match-Grants	95,407	101,642	106,949	106,877	109,082	100,562	108,439	108,106	107,114	107,410	107,919	120,594	1,280,101	1,418,751	138,650
20 ORP Contributions (1.19%)	17,410	17,028	18,197	2,615	34,209	16,796	18,069	18,253	18,219	2,910	34,660	30,669	229,036	358,696	129,660
21 Retirement-New Member Surcharge	6,935	16,393	11,669	11,952	5,919	7,973	8,708	8,767	10,218	5,431	9,592	5,899	109,456	75,000	(34,456)
22 Employee Assistance Plan	1,368	1,368	1,368	1,368	1,368	1,632	1,632	1,632	1,632	1,632	1,632	1,646	18,276	19,750	1,474
23 Legal Fees	-	8,246	31,438	28,770	15,370	41,510	45,354	19,348	24,842	12,433	12,766	14,799	254,874	365,000	110,126
24 Contract Service	603,630	188,593	217,994	310,882	491,511	317,505	250,636	303,529	178,012	239,358	230,586	448,736	3,780,973	4,783,112	1,002,139
25 Instruction Contract Service	450	193,483	16,675	1,460	15,935	2,940	5,430	180,600	28,080	350	3,668	5,326	454,397	578,700	124,303
26 Computer Software	555,065	183,592	87,275	118,891	619,261	139,300	318,853	281,239	262,234	246,207	205,980	827,351	3,845,249	4,863,309	1,018,060
27 Equipment	65,388	11,042	75,621	877	388,619	33,788	35,665	55,885	96,728	55,625	212,107	107,011	1,138,357	1,188,072	49,713
28 Insurance	539,544	12,813	-	-	-	3,301	18,938	-	24,791	8,181	-	905,432	1,513,000	1,513,000	0
29 Other Operating Expense	2,023,262	577,188	522,879	370,037	796,950	640,047	427,742	491,694	901,012	572,939	820,600	951,406	9,095,756	10,087,212	991,456
30 Repairs/Maintenance	105,127	138,658	67,331	266,759	140,360	217,887	262,432	155,506	338,962	245,721	248,077	982,988	3,169,807	3,389,024	219,217
31 Travel/Professional Development	69,194	118,416	109,600	62,575	57,039	100,771	103,989	96,520	54,085	49,628	59,383	109,335	990,574	1,457,984	467,410
32 Utilities	12,809	162,173	40,352	152,503	246,171	145,836	47,382	146,020	237,599	163,924	53,987	293,160	1,701,916	1,989,242	287,326
33 Contingency	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000	400,000	-
34 G.O. Bond Principal	1,980,986	-	-	-	-	-	-	-	-	-	-	135,000	2,115,986	135,000	(1,980,986)
35 G.O. Bond Interest/Other Exp Paid	-	-	-	-	-	552,750	-	-	-	1,575	-	645,175	1,199,500	1,199,500	-
36 Revenue Bond Principal	-	-	-	-	-	-	-	-	-	-	-	1,130,000	1,130,000	1,130,000	-
37 Revenue Bond/ Other Interest Paid	-	-	-	1,575	-	214,668	-	-	-	-	-	223,259	439,502	439,502	-
38 Capital Lease - Energy Mgmt Project	301,784	8,895.11	6,186	306,844	3,722	5,567	307,095	7,203	303,435	5,884	5,099	132	1,261,844	1,256,920	(4,923.67)
Total Expenses:	9,970,003	6,162,739	5,614,245	6,075,104	6,843,073	6,778,836	6,307,976	6,224,429	6,829,458	5,997,896	6,239,162				

LEE COLLEGE EISTRCT
FY 2026 Unrestricted Actual/Cumulative

Revenues	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Actual February-26	Actual March-26	Actual April-26	Actual May-26	Actual June-26	Actual July-26	Projected August-26	2026 Budget	Variance to Budget
1 Tuition-Resident In- District	1,966,107	2,306,590	2,826,386	3,162,202	3,879,105	3,911,446	3,903,455	4,300,625	4,482,684	5,031,912	5,025,416	5,046,563	5,100,000	(53,437)
2 Tuition-Out of District	2,101,096	2,477,027	3,060,393	3,553,058	3,896,378	3,880,104	3,876,842	4,333,879	4,566,319	4,518,791	4,507,294	4,506,211	4,220,000	286,211
3 Tuition-Non-Resident	252,814	293,484	391,904	445,791	492,929	496,584	492,677	556,465	562,385	559,233	559,085	559,085	436,644	122,441
4 Tuition -Dual Credit	1,171,905	1,878,798	2,130,317	2,291,013	2,338,180	2,337,770	2,340,696	2,532,876	2,546,628	2,547,155	2,543,410	2,543,562	2,100,000	443,562
5 Tuition Waivers	(663,891)	(720,319)	(772,719)	(894,149)	(1,048,764)	(1,054,549)	(962,541)	(994,874)	(1,076,879)	(1,118,073)	(1,119,619)	(972,496)	(1,300,000)	327,504
6 MyBooks Waivers	(181,698)	(296,670)	(329,835)	(362,109)	(364,089)	(367,026)	(367,521)	(394,548)	(394,977)	(394,086)	(392,586)	(392,586)	(250,000)	(142,586)
7 TPEG Transfers-Resident	(277,885)	(367,278)	(448,400)	(502,328)	(564,554)	(567,340)	(576,979)	(656,033)	(676,808)	(704,470)	(716,730)	(726,771)	(595,836)	(130,935)
8 TPEG Transfers-Non-Resident	(15,169)	(17,609)	(23,514)	(26,747)	(29,576)	(29,795)	(29,561)	(33,153)	(43,697)	(56,664)	(71,826)	(71,826)	(26,199)	(45,627)
9 Repeat Course Fee	50,660	56,865	68,255	83,980	109,820	109,990	109,735	126,395	137,615	139,995	138,975	138,975	158,950	(19,975)
10 Student Service Fees	111,329	129,307	158,498	185,262	207,021	207,309	206,922	241,013	257,475	256,475	255,876	255,813	265,000	(9,187)
11 Registration Fees	226,600	262,650	320,550	374,550	421,150	422,850	422,100	496,200	532,900	532,550	531,500	531,236	551,650	(20,414)
12 General Use Fee	860,024	998,100	1,233,919	1,436,604	1,591,978	1,591,571	1,587,474	1,787,019	1,878,755	1,867,387	1,862,791	1,862,470	2,013,065	(150,595)
13 myBooks Fees	1,318,784	1,583,453	1,911,916	2,128,068	2,512,893	2,513,935	2,510,704	2,726,528	2,802,475	2,999,801	2,980,990	2,993,489	2,800,000	193,489
14 International Education Fee	8,948	10,383	12,699	14,866	16,658	16,690	16,661	19,627	21,092	21,032	20,980	20,974	21,750	(776)
15 Laboratory Fees	286,413	371,975	483,860	534,122	555,936	562,029	561,963	607,320	625,630	621,393	615,544	615,483	494,300	121,183
16 Learning Technology Fee	223,708	259,570	317,470	371,658	416,440	417,238	416,523	490,678	527,308	525,788	524,503	524,353	542,600	(18,247)
17 Re-Entry Fee Huntsville	97,470	114,660	143,280	142,290	219,240	222,930	223,020	233,730	238,590	334,080	334,350	337,266	400,000	(62,734)
18 Student Telehealth Services	97,738	136,225	157,813	176,638	191,350	191,750	191,613	218,113	228,088	227,875	227,563	227,488	222,300	5,188
19 Refund -Student Fees	1,106	1,834	1,106	1,106	1,106	1,106	1,106	1,106	1,106	8	(226)	(226)	-	(226)
20 Other Student Fees	114,791	146,639	182,930	197,046	274,875	289,188	297,627	314,932	331,259	412,166	420,226	434,563	458,845	(24,282)
21 State Appropriations	0	10,054,171	10,054,171	10,054,171	10,054,171	15,130,023	15,130,023	15,130,023	15,130,023	20,191,528	20,191,528	20,191,528	20,028,679	162,849
22 District Taxes - Maint. & Operations	76,545	139,565	251,012	8,716,800	28,189,352	38,958,081	39,468,759	39,849,869	40,090,772	40,306,577	40,357,018	40,410,843	39,361,735	1,049,108
23 District Taxes - Interest & Sinking	5,059	5,059	5,059	291,761	964,588	1,335,463	1,352,531	1,364,747	1,371,107	1,375,484	1,376,663	1,377,175	1,385,678	(8,503)
24 Workforce/CE Revenues	56,202	179,196	228,959	260,009	344,332	380,891	457,870	600,719	770,524	989,799	1,217,424	1,470,267	1,500,000	(29,733)
25 Revenue in Lieu of Taxes (PILOT/FTZ)	0	0	-	2,061,541	2,061,541	2,195,021	2,195,021	2,195,021	2,195,021	2,195,021	2,195,021	2,195,021	2,250,127	(55,106)
26 Other Revenues	139,892	272,578	355,824	477,924	624,412	1,143,648	1,274,285	1,594,348	1,682,328	1,860,040	1,941,044	2,139,706	1,900,512	239,194
27 Interest Income	121,620	535,434	621,225	873,836	981,820	1,138,731	1,356,094	1,800,616	1,928,692	2,225,368	2,339,658	2,500,454	2,600,000	(99,546)
Total Revenues:	8,150,168	20,811,687	23,343,080	36,048,961	58,338,293	75,435,641	76,457,098	79,443,241	80,716,415	87,466,164	87,881,157	88,718,618	86,639,800	2,078,818
Expenses	September-25	October-25	November-25	December-25	January-26	February-26	March-26	April-26	May-26	June-26	July-26	August-26	2026 Budget	Variance to Budget
1 Salaries-Faculty	1,195,611	2,389,916	3,593,013	4,812,473	5,996,824	7,181,709	8,371,239	9,546,219	10,785,519	12,077,808	13,379,013	14,631,922	14,646,430	14,508
2 Salaries-Faculty PT/Overload	222,550	698,336	1,191,896	1,674,979	1,729,405	2,132,400	2,576,059	3,034,477	3,320,186	3,618,301	3,922,929	4,242,310	4,415,530	173,220
3 Overtime	4,728	24,475	43,500	61,638	81,604	99,213	141,369	157,530	180,868	212,821	224,689	241,856	223,000	(18,856)
4 Stipends	88,172	176,325	270,274	363,521	455,133	571,370	708,781	830,107	958,603	1,073,398	1,187,526	1,306,725	1,224,534	(82,191)
5 Salaries-Administrative Suppor	1,104,169	2,228,345	3,348,943	4,461,152	5,731,152	6,890,209	8,030,623	9,190,246	10,284,829	11,381,731	12,494,460	13,654,256	13,619,047	(35,209)
6 PT Salaries-Admin Support	11,181	34,163	53,874	76,092	95,420	117,408	140,559	163,924	183,684	212,116	230,935	249,019	111,000	(138,019)
7 Salaries-Classified Staff	341,949	685,981	1,026,912	1,368,709	1,713,632	2,059,747	2,417,937	2,773,403	3,130,501	3,493,139	3,848,371	4,205,843	4,185,636	(20,207)
8 PT Salaries-Classified Staff	41,164	128,783	214,853	286,717	349,281	434,462	527,504	619,162	708,382	815,563	901,560	1,000,617	1,137,591	136,974
9 Salaries-Service Staff	263,041	522,928	788,347	1,059,409	1,332,118	1,595,094	1,858,532	2,128,114	2,395,068	2,660,411	2,919,905	3,175,358	3,167,191	(8,167)
10 PT Salaries-Service Staff	6,024	20,251	35,606	49,711	64,987	79,507	99,182	118,587	140,844	170,327	192,483	217,980	295,914	77,934
11 Salaries-Student Assistants	12,188	49,629	95,148	133,970	152,667	180,397	217,155	276,110	362,237	395,615	430,501	448,974	207,000	(241,974)
12 Employer Medicare	48,523	99,587	151,760	203,975	251,714	303,576	356,794	409,762	460,434	512,494	563,970	610,472	553,365	(57,107)
13 FICA	179,795	366,495	553,025	739,231	931,049	1,122,054	1,314,986	1,505,901	1,696,953	1,891,287	2,084,647	2,253,983	2,020,930	(233,053)
14 OBRA Admin Costs	-	-	-	-	-	-	-	-	-	-	-	-	6,500	6,500
15 Group Insurance-Staff	31,066	546,842	903,923	1,310,167	1,606,680	1,959,026	2,312,561	2,668,751	3,034,435	3,391,721	3,758,241	4,104,884	3,953,360	(151,524)
16 Workers Compensation	38,261	39,575	39,739	40,186	41,811	41,811	42,210	43,426	44,893	48,854	49,466	49,466	130,000	80,534
17 Educational Assistance	1,500	1,500	1,500	1,500	16,500	18,000	18,000	18,000	22,500	33,000	33,000	33,000	50,000	17,000
18 Unemployment Compensation Ins	1,724	1,724	3,254	3,254	14,265	14,265	14,265	14,265	30,543	30,543	30,543	30,543	45,000	14,457
19 State Retirement Match-Grants	95,407	197,049	303,998	410,875	519,956	620,519	728,957	837,064	944,178	1,051,588	1,159,507	1,280,101	1,418,715	138,650
20 ORP Contributions (1.19%)	17,410	34,438	52,635	55,250	89,459	106,255	124,325	142,578	160,797	163,707	198,367	229,036	358,696	129,660
21 Retirement-New Member Surcharge	6,935	23,328	34,997	46,949	52,868	60,841	69,549	78,316	88,534	93,965	103,556	109,456	75,000	(34,456)
22 Employee Assistance Plan	1,368	2,737	4,105	5,473	6,841	8,473	10,104	11,736	13,367	14,999	16,630	18,276	19,750	1,474
23 Legal Fees	-	8,246	39,684	68,454	83,824	125,333	170,688	190,035	214,877	227,309	240,075	254,874	365,000	110,126
24 Contract Service	603,630	792,224	1,010,217	1,321,099	1,812,610	2,130,115	2,380,751	2,684,281	2,862,293	3,101,651	3,332,237	3,780,973	4,783,112	1,002,139
25 Instruction Contract Service	450	193,933	210,608	212,068	228,003	230,943	236,373	416,973	445,053	445,403	449,070	454,397	578,700	124,303
26 Computer Software	555,065	738,657	825,932	944,823	1,564,084	1,703,385	2,022,238	2,303,477	2,565,712	2,811,918	3,017,898	3,845,249	4,863,309	1,018,060
27 Equipment	65,388	76,430	152,051	152,928	541,548	575,335	611,001	666,886	763,614	819,239	1,031,346	1,138,357	1,188,070	49,713
28 Insurance	539,544	552,357	552,357	552,357	552,357	555,658	574,596	574,596	599,387	607,568	607,568	1,513,000	1,513,000	0
29 Other Operating Expense	2,023,262	2,600,451	3,123,330	3,493,367	4,290,317	4,930,363	5,358,105	5,849,799	6,750,811	7,323,750	8,144,350	9,095,756	10,087,212	991,456
30 Repairs/Maintenance	105,127	243,785	311,115	577,874	718,234	936,121	1,198,553	1,354,059	1,693,021	1,938,743	2,186,820	3,169,807	3,389,024	219,217
31 Travel/Professional Development	69,194	187,609	297,210	359,784	416,824	517,595	621,583	718,103	772,188	821,856	881,239	990,574	1,457,984	467,410
32 Utilities	12,809	174,981	215,333	367,836	614,007	759,842	807,225	953,245	1,190,844	1,354,768	1,408,755	1,701,916	1,989,242	287,326
33 Contingency	-	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000
34 G.O. Bond Principal	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	1,980,986	2,115,986	135,000	(1,980,986)
35 G.O. Bond Interest/Other Exp Paid	-	-	-	-	-	552,750	552,750	552,750	552,750	554,325	554,325	1,199,500	1,199,500	-
36 Revenue Bond Principal	-	-	-	-	-	-	-	-	-	-	-	-	1,130,000	1,130,000
37 Revenue Bond/ Other Interest Paid	-	-	-	1,575	1,575	216,243								

LEE COLLEGE DISTRICT
Detail of Other Student Fees and Other Revenues
July-26

Other Student Fees		
103700	Parking Fees	\$ 10
103901	Technology Fee - HCLC	195
103960	MACS Certificate Fee	1,134
103965	OSHA/Logistics Cert	2,415
104000	Accuplacer Fees	(39)
104002	TSI Assessment Test Fee	2,175
104003	Testing Center Fees	155
104100	Installment Fees	275
104101	Late Installment Fees	1,740
Total		<u>\$ 8,060</u>

Other Revenues		
105990	Misc Income	\$ 3,077
105990	Misc Income - Rebates	539
105990	Misc Income - Shared Services	24,835
105990	Misc Income - Sale of assets	324
107010	Duplicate Receipts	30
107100	Gifts	28,305
107110	Rental Fees-Campus Facilities	1,626
107110	Rental Fees-Campus Facilities	1,450
108100	Sales and Services-Cosmetology	1,035
108200	Returned Check Fees	150
108210	Commissions-Vending	4,660
108300	Sales-Discounts	(65)
108300	Sales-Discounts	(47)
109200	Food Sales	13,302
109300	Campus Store	1,784
Total:		<u>\$ 81,004</u>

LEE COLLEGE DISTRICT
Detail of Other Operating Expenses
July-26

Other Operating Expenses		
125100	Tax Assessor/Collector	\$ 120,180
125800	Athletic Officials	225
131000	Supplies	79,756
131100	Classroom Supplies	123,234
131120	Food	1,145
131140	TDC Contract Supplies	470
131150	Printing/Copier Supplies	4,596
131190	Computerized Testing	(135)
131300	Postage	67
133500	Supplies-Gasoline & Diesel	16,450
136550	Rentals	9,235
136600	Rental	3,219
138100	Cash Overage/Shortage	(2)
138200	Advertising	98,550
138210	Promotional Items	9,473
138250	Public Relations	22,291
138300	Institutional Memberships	10,279
138320	Web Subscription	3,750
138500	Other Cost	7,749
138503	Student Activities	4,429
138530	Cost of Uncollectibles/Write O	5,475
138600	CE-TEST/BOOKS	4,148
150900	Library Books	4,212
160250	CGS-Miscellaneous (Bookstore)	151,434
160300	CGS-Print Shop	11,619
160310	Print Shop - Chgbacks	(956)
160360	Cost of Goods Sold	15,085
160380	Cost of Goods - Nonfood	207
180100	Scholarships (GT=T&F-Adult)	114,165
180600	Student Aid - Basic Needs	250
Total Operating Expense		\$ 820,600

**LEE COLLEGE DISTRICT
AUXILIARY SERVICES REVENUES AND EXPENSES**

July-26

Cumulative

NOTE: All amounts shown are included in the Operating Revenues and Expenses Totals

By Account Type		By Program	
	Revenues		Revenues
Athletic Housing	\$ 96,500	Athletics Housing	\$ 96,500
Region 14 Tournament	\$ 21,888	Region 14 Tournament	\$ 21,888
Student Service Fees	\$ 255,876	Student Service Fees	\$ 255,876
Books and Classroom Materials	\$ 2,590,327	Bookstore	\$ 2,590,327
Campus Store	\$ 40,517	Campus Store	\$ 40,517
Sales-Cash Sales	\$ 12	Arena Concessions	\$ 30,383
Food Sales	\$ 316,746	Café 34-Food Service	\$ 286,064
Commissions-Vending	\$ 36,258	Vending Machines	\$ 36,258
Sales-Discounts	\$ (312)		
Returned Check Fees	\$ 1,680	Insufficient Checks	\$ 1,680
Rental Fees-Campus Facilities	\$ 22,734	Facility and Event Mgmt	\$ 22,734
Total:	\$ 3,382,227	Total:	\$ 3,382,227
	Expenses		Expenses
Salaries-Faculty	\$ 76,586	Athletic Administration	\$ 236,915
Overtime	20,200	Athletic Trainer	53,958
Stipends	56,416	Basketball	353,728
Salaries-Administrative	321,427	Athletics Housing	28,950
Salaries-Classified Staff	39,006	Volleyball	294,370
PT Salaries-Classified Staff	72,181	NCJCAA Region Tourney	48,458
Salaries-Service Staff	113,424	Cheerleaders	65,938
PT Salaries-Service Staff	57,573	Student Activities	209,798
Salaries-Student Assistants	37,156	Navigator Drumline	28,920
Employer Medicare	10,720		
FICA	37,331	Materials Warehouse - Main Campus	1,995,242
Group Insurance-Staff	95,067	Bookstore - Huntsville	49,549
State Retirement Match-Grants	51,795	Campus Store	51,517
Athletic Officials	15,361	Café 34-Food Service	447,024
Contract Service	78,748	Arena Concessions	13,898
Supplies	95,885	Vocational Scholarships	-
Classroom Supplies	14,587	Theatre Arts Scholarships	-
Food	3,871		
Non-Capitalized Equipment	17,081	Facility and Event Mgmt	1,230
Insurance-Other	24,791	Institutional Public Relation	49,959
Cash Overage/Shortage	(36)	Total:	\$ 3,929,453
Promotional Items	4,868		
Public Relations	32,293	Net Revenues/(Expenses):	\$ (547,226)
Institutional Memberships	6,225		
Student Activities	38,620		
Student Services - SGA	12,627		
Utilities-Electricity	16,645		
Utilities-Water/Sewage/Refuge	12,305		
Travel-Teaching Sites	736		
Travel	1,496		
Travel-Recruitment	17,219		
Travel-Student	132,842		
Equipment	19,140		
CGS-Miscellaneous (Bookstore)	1,838,071		
Cost of Goods Sold	178,069		
Cost of Goods - Nonfood	14,716		
Scholarships (GT=T&F-Adult)	364,409		
Total:	\$ 3,929,453		

NOTE: All amounts shown are included in the Operating Revenues and Expenses Totals

By Account Type		By Program	
	Revenue		Revenue
103604	Athletic Housing \$ 96,500	Athletics Housing	\$ 96,500
108500	Region 14 Tournament 21,888	Region 14 Tournament	21,888
Total:	\$ 118,388		\$ 118,388
	Expenses		Expenses
111000	Salaries-Faculty \$ 76,586	Athletic Administration	\$ 236,915
111030	Overtime 18,401	Athletic Trainer	53,958
111035	Stipends 56,416	Athletics Housing	28,950
113000	Salaries-Administrative 94,852	Basketball	353,728
114000	Salaries-Classified Staff 39,006	Volleyball	294,370
114020	PT Salaries-Classified Staff 2,636	Region 14 Tournament	48,458
114520	PT Salaries-Service Staff 1,277	Total:	\$ 1,016,378
115000	Salaries-Student Assistants 1,363		
121000	Employer Medicare 4,070	Net Revenues/(Expenses):	\$ (897,990)
121100	FICA 17,135		
121200	Group Insurance-Staff 39,880		
122200	State Retirement Match-Grants 23,501		
125800	Athletic Officials 15,361		
126100	Contract Service 71,245		
131000	Supplies 41,314		
136350	Insurance-Other 24,791		
138300	Institutional Memberships 6,225		
139100	Utilities-Electricity 16,645		
139200	Utilities-Water/Sewage/Refuge 12,305		
141350	Travel-Recruitment 17,219		
143100	Travel-Student 132,842		
180100	Scholarships (GT=T&F-Adult) 303,309		
Total:	\$ 1,016,378		
	Net Revenues/(Expenses): \$ (897,990)		

LEE COLLEGE DISTRICT
WORKFORCE AND COMMUNITY DEVELOPMENT REVENUES AND EXPENSES
February-26
Cumulative

NOTE: All amounts shown are included in the Operating Revenues and Expenses Totals

Program Revenues		Program Expenses		Variance Over/(Under)
W&CD - Exec Director - ADMIN	\$ -	W&CD - Exec Director - ADMIN	\$ 461,693	\$ (461,693) *
Advanced Technician Training	475,320	Advanced Technician Training	578,411	(103,091)
W&CD - Indust. Contract Training	273,883	W&CD - Indust. Contract Training	140,556	133,327
W&CD - Kids at College	85,391	W&CD - Kids at College	50,500	34,891
W&CD - Leisure Learning	27,730	W&CD - Leisure Learning	9,686	18,044
W&CD - Other Contract Training	169,305	W&CD - Other Contract Training	140,153	29,152
W&CD - Travel Program	28,649	W&CD - Travel Program	20,551	8,098
	<u>1,060,278</u>		<u>1,401,551</u>	<u>(341,273) **</u>
Industrial Cross Credit - ADMIN	-	Industrial Cross Credit - ADMIN	155,733	(155,733) *
Fieldbus	64,910	Fieldbus	-	64,910
Industrial Open Enrollment	64,455	Industrial Open Enrollment	95,959	(31,504)
	<u>129,365</u>		<u>251,692</u>	<u>(122,327)</u>
Healthcare Cross Credit - ADMIN	-	Healthcare Cross Credit - ADMIN	174,283	(174,283) *
Healthcare Open Enrollmen	27,781	Healthcare Open Enrollmen	33,411	(5,630)
	<u>27,781</u>		<u>207,694</u>	<u>(179,912)</u>
Total Revenue	\$ <u>1,217,424</u>	Total Expenses	\$ <u>1,860,937</u>	\$ <u>(643,513)</u>

	Program Revenues	Program Expenses
Administrative Depts	\$ -	\$ 791,710
Academic Depts	1,217,424	1,069,227
Net Revenues/(Expenses)	<u>\$ 1,217,424</u>	<u>\$ 1,860,937</u>
Net Revenues/Expenses		\$ (643,513)

* Administrative programs will not have a revenue source.

** Billing takes place after services are provided by WF

LEE COLLEGE DISTRICT
RESTRICTED FEDERAL PROGRAMS
July-26

NOTE: No Restricted Funds are included in the Operating Revenues and Expenses Totals. Federal Programs work on a reimbursement basis.

Federal Grants/Contracts Revenues			Federal Grants/Contracts Expenses		Variance Over/(Under)
	Funds Received in Prior Years	Funds Received in Current Year			
CCAMPIS	\$ -	\$ 554,466	CCAMPIS	\$ 599,468	\$ (45,003)
CTE-THECB Leadership (Perkins)	-	193,166	CTE-THECB Leadership (Perkins)	226,544	(33,377)
Direct Loans 2025	-	(1,483)	Direct Loans 2025	(1,483)	-
Direct Loans 2026	-	3,030,273	Direct Loans 2026	3,035,273	(5,000)
Ed Opportunity Center 2022-26	-	276,942	Ed Opportunity Center 2022-26	296,492	(19,550)
Federal Work Study 2026	-	241,115	Federal Work Study 2026	241,115	-
HCDE 2022	19,300	10,593	HCDE 2022	11,343	18,550
NSF ITYC-STEM 2028	-	93,356	NSF ITYC-STEM 2028	93,042	313
PELL - 2024	-	(77)	PELL - 2024	(77)	-
PELL - 2025	-	(29,832)	PELL - 2025	(29,832)	-
PELL - 2026	-	14,145,916	PELL - 2026	14,414,724	(268,808)
Perkins Administrative 2026	-	32,355	Perkins Administrative 2026	32,355	-
Perkins Prof Develop 2026	-	19,357	Perkins Prof Develop 2026	22,419	(3,063)
Perkins Guidance/Counsel 2026	-	125,745	Perkins Guidance/Counsel 2026	153,659	(27,914)
Perkins Instr Equipment 2026	-	197,565	Perkins Instr Equipment 2026	197,565	-
Perkins Spec Pops 2025	-	-	Perkins Spec Pops 2025	600	(600)
Perkins Spec Pops 2026	-	54,636	Perkins Spec Pops 2026	67,526	(12,890)
Perkins Upgrade Curr 2026	-	133,564	Perkins Upgrade Curr 2026	150,334	(16,770)
Perkins - Other 2025	-	-	Perkins - Other 2025	2,880	(2,880)
Perkins - Other 2026	-	116,242	Perkins - Other 2026	133,931	(17,689)
SAMSHA - Suicide Prevention	-	76,281	SAMSHA - Suicide Prevention	83,194	(6,913)
SEOG 2026	-	122,359	SEOG 2026	122,359	-
Small Business Develop 2025	-	30,298	Small Business Develop 2025	30,298	-
Small Business Develop 2026	-	-	Small Business Develop 2026	59,335	(59,335)
Student Support Serv 2020-2025	-	-	Student Support Serv 2020-2025	-	-
Student Support Serv 2026-2030	-	177,401	Student Support Serv 2026-2030	198,547	(21,146)
Title V Pathways 2019-2024	-	17,383	Title V Pathways 2019-2024	17,383	-
Total Revenues:	\$ 19,300	\$ 19,617,620	Total Expenses - All Purposes:	\$ 20,158,995	\$ (522,075)

**LEE COLLEGE DISTRICT
RESTRICTED STATE PROGRAMS
July-26**

NOTE: No Restricted Funds are included in the Operating Revenues and Expenses Totals

State Grants/Contracts Revenues			State Grants/Contracts Expenses		Variance Over/(Under)
	Funds Received in Prior Years	Funds Received in Current Year			
5250530027 NSRP 25-27	\$ 301,078	\$ 301,078	NSRP 25-27	\$ 243,622	\$ 358,535
5257230026 TEOG 2026	-	234,720	TEOG 2026	234,720	-
5257231026 TEOG Workstudy Mentorship 2026	-	77,183	TEOG Workstudy Mentorship 2026	77,180	3
5251900026 THECB SSAP	15,182	66,045	THECB SSAP	57,944	23,283
5251900025 THECB TRUE 2024-2025 Grant	-	89,887	THECB TRUE 2024-2025 Grant	89,887	-
5251900027 TRUE 25	-	157,500	TRUE 25	-	157,500
Total Revenues:	\$ 316,260	\$ 926,413	Total Expenses	\$ 703,353	\$ 539,320

LEE COLLEGE DISTRICT
RESTRICTED LOCAL PROGRAMS
July-26

NOTE: No Restricted Funds are included in the Operating Revenues and Expenses Totals

Private Grants/Contracts			Private Grants/Contracts		Variance
Revenues			Expenses		Over/(Under)
	Funds Received in Prior Years	Funds Received in Current Year			
5285781027 Back on Track Pathways	\$ -	16,000	Back on Track Pathways	\$ 2,538	\$ 13,463
5285510022 CCPIW - Community College Partnership Initiative	53,644	16,407	CCPIW - Community College Partnership Initiative	16,407	53,644
5287000012 Covestro – WF Dev Programs	-	-	Covestro – WF Dev Programs	5,000	(5,000)
5287000004 Chambers Speech Lab	74,231	7,933	Chambers Speech Lab	14,760	67,405
4513100026 Ed Opp Center Match	82	400	Ed Opp Center Match	363	120
5285820023 Educate Texas Grant	208	157	Educate Texas Grant	157	208
5285782026 Educ TX Target Pathways PLUS	-	10,000	Educ TX Target Pathways PLUS	-	10,000
5287000009 EHCMA Fund-a-Future	-	-	EHCMA Fund-a-Future	3,592	(3,592)
5285843027 Ellucian Path Scholarship	-	10,000	Ellucian Path Scholarship	10,000	-
5213990000 Energy Venture Camp	4,348	464	Energy Venture Camp	5,705	(893)
5281170000 Exxon Industrial Contribution	1,900	4,680	Exxon Industrial Contribution	4,680	1,900
5285712326 Houston Endowment HB8 Transfer	-	500,000	Houston Endowment HB8 Transfer	210,992	289,008
5285771027 Houston Guided Pathways Adivsory	-	50,000	Houston Guided Pathways Adivsory	23,870	26,130
5285761129 PERI 25-29 (Utah)	-	20,000	PERI 25-29 (Utah)	-	20,000
5287000003 Phillips 66	-	-	Phillips 66	6,193	(6,193)
5287000005 PVF Roundtable	-	-	PVF Roundtable	-	-
5285670125 Rodel Dual Enrollment 2025	11,766	48,006	Rodel Dual Enrollment 2025	48,006	11,766
4515912025 SBDC Program 2026	16,654	606	SBDC Program 2026	606	16,654
4515912026 SBDC Program Income 2026	-	-	SBDC Program Income 2026	189	(189)
5285750024 Trellis Huntsville Scholarship	-	485	Trellis Huntsville Scholarship	485	-
Reimbursed by the Lee College Foundation on a quarterly basis:					
5287000013 Exxon Soft Skills Curriculum	\$ -	4,892	Exxon Soft Skills Curriculum	\$ 4,892	\$ 0
5287000010 ExxonMobil Process Tech 2024	-	55,479	ExxonMobil Process Tech 2024	55,479	-
5285760026 GTF -Pathways from Prison	-	143,840	GTF -Pathways from Prison	169,207	(25,367)
5287000015 GTF Texas Emergency Roadmap	-	9,865	GTF Texas Emergency Roadmap	9,865	-
5287000014 Hou Endow Teacher Pathways	-	39,697	Hou Endow Teacher Pathways	50,497	(10,801)
5287000008 Student Resource and Advocacy Center (SRAC)	-	47,565	Student Resource and Advocacy Center (SRAC)	48,826	(1,261)
5285830017 Texas Mutual Insurance Grant	-	12,687	Texas Mutual Insurance Grant	13,153	(466)
5285761026 Trellis Pathways from Prison	-	63,118	Trellis Pathways from Prison	64,637	(1,518)
Total Revenues	\$ 162,833	\$ 1,062,281	Total Expenses	\$ 770,097	\$ 455,018

Lee College
Checks > \$25,000
Jul-26

Payment Date	Supplier Name	Payment Amount	Account	Explanation
7/7/2026	Millennium Project Solutions, Inc.	95,187.73	MAIN	Whiting St. Improvements
7/7/2026	Monument Constructors Inc	115,875.00	MAIN	Roof Coating
7/9/2026	laneMKTG, LLC	40,000.00	MAIN	Advertising
7/13/2026	Vital Source Technologies, LLC	103,699.13	MAIN	Books for Bookstore
7/15/2026	Allied Fire Protection LLP*	132,080.00	CONST	Hydrant/Sprinkler Repairs
7/15/2026	Generocity Services Inc *	45,931.39	CONST	Sidewalk Repairs
7/16/2026	Honorlock	47,294.00	MAIN	AI Live Pop-in
7/20/2026	Precision Task Group, Inc.	159,150.00	MAIN	Workday
7/21/2026	EdSights TopCo, LLC	42,600.00	MAIN	Retention Solution
7/21/2026	Hill-Rom Company, Inc.	25,636.16	MAIN	Equipment for Nursing
7/21/2026	Millennium Project Solutions, Inc.	35,504.50	MAIN	Repairs at Loft Apts
7/21/2026	Rotolo Consultants, Inc*	25,191.98	MAIN	Lawn care
7/23/2026	DataVox Inc*	72,298.11	MAIN	Switches used for Network Connectivity
7/23/2026	Puffer-Sweiven, Inc*	30,081.42	MAIN	2 Wireless Device Communicators - McNair
7/28/2026	Aeon Electrical, LLC	27,995.65	MAIN	McNair Powergate Motor and Installing Receptacles
7/28/2026	Goose Creek Consolidated ISD	120,180.44	MAIN	Taxroll 2025-2026

Total Checks >\$25K from Operating/Construction \$ 1,118,705.51

Facility Projects - As of 7/31/2026						
Project	Vendor	Funding Source	Dept.	Budget	Expenses	Net
Cosmetology Renovation (Design)	Arcadis	Lost Revenue Funds	2802500000	\$ 232,161.43	\$ 232,161.43	\$ -
Cosmetology Renovation (Reimbursables)	CJG Engineering/DBR Engineering	Lost Revenue Funds	2802500000			
				\$ 70,000.00	\$ 67,550.26	\$ 2,449.74
Cosmetology Renovation (Construction)	M Scott	Lost Revenue Funds	2802500000	\$ 3,316,591.85	\$ 3,316,591.85	\$ -
Furniture & Equip (Surplus FY23)	FMG	Board Designated Surplus (\$1.688 MM)	2802100000	\$ 1,688,000.00	\$ 1,685,412.02	\$ 2,587.98
Furniture & Equipment 2	FMG		2802100000	\$ 810,920.01	\$ 810,920.01	\$ -
Roofing Repair Project (Design)	Various Vendors/Pov	Board Designated Surplus (\$3.8 MM)	2802100000	\$ 88,112.00	\$ 88,112.00	\$ -
Roofing Repair Project (Materials/Service)	Texas Air Systems	Board Designated Surplus (\$3.8 MM)	2802100000	\$ 1,100,202.78	\$ 1,100,202.78	\$ -
Storm Drain Repair (Design)	Kirksey Architects	Board Designated Surplus (\$3.8 MM)	2802100000	\$ 76,240.00	\$ 71,286.51	\$ 4,953.49
Storm Drain Repair (Materials/Services)	Pending	Board Designated Surplus (\$3.8 MM)	2802100000	\$ 562,070.00	\$ 562,070.00	\$ -
ADA Phase 1 (Design)	Terracon	Board Designated Surplus (\$3.8 MM)	2802100000	\$ 158,600.00	\$ 157,100.00	\$ 1,500.00
ADA Phase 1 (Construction)	Axis	Board Designated Surplus (\$3.8 MM)	2802100000	\$ 2,140,290.00	\$ 2,125,100.00	\$ 15,190.00
ADA Phase 2 (Design)	Kirksey	Board Designated Surplus (\$4 MM)	2802100000	\$ 17,500.00	\$ 15,000.00	\$ 2,500.00
ADA Phase 2 (Construction)	Various	Board Designated Surplus (\$4 MM)	2802100000	\$ 3,982,500.00	\$ 2,645,335.28	\$ 1,337,164.72

Capital Projects Fund - Fund 10800

FY 2025-2026

Updated: 7/31/2026

Department ID	Department	Projects/Capital Purchase	Revised Amount	Encumbered	Actual Mar 26	Actual Apr 26	Actual May 26	Actual June 26	Actual July 26	Total Expenses	Budget Remaining
4181500000	Bookstore	Bookstore - Lockers	\$ 24,000	\$ -	-	-	-	-	10,649	\$ 10,649	\$ 13,351
	Bookstore Total		\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,649	\$ 10,649	\$ 13,351
2781150000	Advanced Training	Advanced Training - Lab Equipment	125,000	-	-	-	-	-	-	-	125,000
	Advanced Training Total		\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
4495000000	Information Technology	EOC IT Equipment	20,000	-	-	-	-	-	-	-	20,000
4495000000	Information Technology	Alertus Speakers	122,000	-	-	-	48,350	-	-	116,514	5,486
4495000000	Information Technology	Firewall Upgrade	160,000	-	-	-	-	-	-	155,675	4,325
4495000000	Information Technology	Wireless Upgrade Phase 3	280,000	-	-	-	-	-	-	154,786	125,214
4495000000	Information Technology	Hyflex Classroom	65,454	22	-	-	-	-	13,963	62,511	2,922
4495000000	Information Technology	Disaster Recovery Critical Co-Location	325,000	-	93,841	-	-	-	-	93,841	231,159
4495000000	Information Technology	Tucker Hall Hearing Loop Project	34,546	-	-	-	-	-	-	14,557	19,989
	Information Technology Total		\$ 1,007,000	\$ 22	\$ 93,841	\$ -	\$ 48,350	\$ -	\$ 13,963	\$ 597,883	\$ 409,095
2807500000	Shipping & Receiving	Pallet Jack	7,000	5,927	-	-	-	-	-	-	1,074
2807500000	Shipping & Receiving	Utility Vehicle	15,000	-	-	12,971	-	-	-	12,971	2,030
	Shipping & Receiving Total		\$ 22,000	\$ 5,927	\$ -	\$ 12,971	\$ -	\$ -	\$ -	\$ 12,971	\$ 3,103
2802500000	Facilities	Internal Signage	75,000	-	-	-	20,300	557	-	20,856	54,144
2802500000	Facilities	Exterior Building Wayfind Signage	200,000	-	-	-	-	-	-	-	200,000
2802500000	Facilities	External Wayfind PAC	116,030	-	-	-	-	-	-	-	116,030
2802500000	Facilities	External Building Signs	185,000	-	-	-	-	-	-	-	185,000
2802500000	Facilities	SRAC Storefront Doors	-	-	-	-	-	-	-	-	-
2802500000	Facilities	ATC Wetseal	-	-	-	-	-	-	-	-	-
2802500000	Facilities	Arena Seating	-	-	-	-	-	-	-	-	-
2802500000	Facilities	Forklift	71,430	-	-	-	-	-	-	71,430	-
2802500000	Facilities	Golf Carts (4-5)	43,078	-	-	-	-	-	-	43,078	-
2802500000	Facilities	New Maintenance Vehicles	138,821	-	-	59,091	79,731	-	-	138,821	-
2802500000	Facilities	South Plant Cooling Tower	498,650	-	-	-	-	-	-	-	498,650
2802500000	Facilities	Pipe Rack	2,500,000	-	-	-	-	-	-	-	2,500,000
2802500000	Facilities	Electrical upgrade/updates	350,000	-	-	-	-	-	-	-	350,000
2802500000	Facilities	Bldg/Hot Water Repair Campus Wide	250,000	7,200	-	-	-	-	-	-	242,800
2802500000	Facilities	Portable Generator	175,000	71,587	-	-	-	-	-	-	103,413
2802500000	Facilities	Science/ South Plant Generator	250,000	-	-	-	-	-	-	-	250,000
2802500000	Facilities	North Plant Generator	200,000	-	-	-	-	-	-	-	200,000
2802500000	Facilities	HVAC Install South Plant	115,000	-	-	-	-	-	-	-	115,000
2802500000	Facilities	TV 5, 6, 7 HVAC Install Repair	185,000	-	-	-	-	27,797	-	53,951	131,049
2802000000	Facilities	Paint And Carpet Projects	219,977	169,295	-	-	4,077	42,673	-	46,750	3,932
2802500000	Facilities	660 W Texas remodel	50,000	-	-	-	-	-	-	-	50,000

Capital Projects Fund - Fund 10800

FY 2025-2026

Updated: 7/31/2026

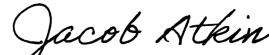
Department ID	Department	Projects/Capital Purchase	Revised Amount	Encumbered	Actual Mar 26	Actual Apr 26	Actual May 26	Actual June 26	Actual July 26	Total Expenses	Budget Remaining
2802500000	Facilities	Huddle renovations/Demo	75,000	-	-	-	-	-	-	-	75,000
2802500000	Facilities	PAC Green Room Restroom/Shower - Engineering	75,000	-	-	-	-	-	-	-	75,000
2802500000	Facilities	Roof Repair replacement	450,000	139,050	-	-	-	-	115,875	115,875	195,075
2802500000	Facilities	Green Room Showers	-	-	-	-	-	-	-	-	-
2802500000	Facilities	Flooring Misc Buildings	150,000	-	-	-	-	-	-	148,085	1,915
2802500000	Facilities	Side walk repairs	75,000	-	-	-	-	-	-	-	75,000
2802500000	Facilities	Tennis Court Foundation	65,000	-	-	-	-	-	-	27,556	37,444
2802500000	Facilities	Elevator Modifications	480,000	131,377	-	-	-	-	83,547	157,944	190,680
2802500000	Facilities	Campus-Wide Furniture Needs	226,375	162,845	-	20,257	14,225	4,675	22,685	63,531	-
2802500000	Non-Departmental	Unallocated Amount	117,529	-	-	-	-	-	-	-	117,529
	Facilities Total		\$ 7,336,891	\$ 681,353	\$ -	\$ 79,347	\$ 118,332	\$ 75,702	\$ 222,107	\$ 887,877	\$ 5,767,661
2113800000	Emergency Mgmt Cap Projects	Centegix Wearable Panic Alarm Cards	81,000	1,041	-	-	-	-	-	-	79,959
2113800000	Emergency Mgmt Cap Projects	Surveillance System/Cameras Maintenance	65,077	-	-	-	-	-	-	-	65,077
2113800000	Emergency Mgmt Cap Projects	Security Glass Film	30,000	-	-	-	-	-	-	-	30,000
2113800000	Emergency Mgmt Cap Projects	First Aid Cabinets	2,500	-	-	-	-	-	-	-	2,500
2113800000	Emergency Mgmt Cap Projects	DNA Access Door Locks	2,398	-	-	-	-	-	-	-	2,398
2113800000	Emergency Mgmt Cap Projects	Lightening Detector	4,700	-	-	-	-	-	-	-	4,700
2113800000	Emergency Mgmt Cap Projects	AED	28,700	-	-	-	-	-	-	-	28,700
2113800000	Emergency Mgmt Cap Projects	PA Speaker System (Internal Only)	136,495	-	-	-	-	-	-	-	136,495
2113800000	Emergency Mgmt Cap Projects	Gunshot Detection	14,800	-	-	-	-	-	-	-	14,800
2113800000	Emergency Mgmt Cap Projects	Surveillance System/Cameras	605,305	121,727	-	116,789	18,287	303,338	45,164	483,578	-
2113800000	Emergency Mgmt Cap Projects	Surveillance System 3rd Party Cable Pulls	85,195	-	-	-	-	75,100	-	75,100	10,095
	Emergency Management Total		\$ 1,056,170	\$ 122,768	\$ -	\$ 116,789	\$ 18,287	\$ 378,438	\$ 45,164	\$ 558,678	\$ 374,724
	Grand Total		\$ 9,571,061	\$ 810,069	\$ 93,841	\$ 209,107	\$ 184,970	\$ 454,139	\$ 291,883	\$ 2,068,058	\$ 6,692,934

LEE COLLEGE DISTRICT
For the Month Ending July 31, 2026

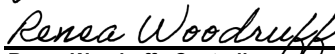
Fund Source	Par Value	6/30/2026	Net Additions/ (Withdrawals)	7/31/2026	Yield	Accrued Interest Earnings
Unrestricted						
JP Morgan Chase - Operating	\$ 2,218,320.56	\$ 2,907,952.34	\$ (689,631.78)	\$ 2,218,320.56		
Lonestar - General Fund	\$ 23,848,659.44	\$ 27,462,341.90	\$ (3,613,682.46)	\$ 23,848,659.44	3.78%	\$ 86,317.55
US Bank - Operating	\$ 1,941,099.01	\$ 1,946,126.98	\$ 172.03	\$ 1,946,299.01	4.34%	\$ 21,322.34
Total Unrestricted Cash and Cash Equiv.	\$ 28,008,079.01	\$ 32,316,421.22	\$ (4,303,142.21)	\$ 28,013,279.01		\$ 107,639.89
Restricted						
Lone Star - Board Reserves	\$ 106,093.02	\$ 1,401,944.69	\$ (1,295,851.67)	\$ 106,093.02	3.78%	\$ 4,148.33
US Bank - Board Reserves	\$ 29,414,157.74	\$ 27,758,018.15	\$ 1,310,452.71	\$ 29,068,470.86	3.82%	\$ 250,286.64
Total Board Reserves	\$ 29,520,250.76	\$ 29,159,962.84	\$ 14,601.04	\$ 29,174,563.88		\$ 254,434.97
US Bank - Capital Asset Reserves	\$ 1,777,477.68	\$ 1,776,930.96	\$ (105.01)	\$ 1,776,825.95	3.56%	\$ 26,935.87
US Bank - Insurance Reserves	\$ 4,290,114.40	\$ 3,264,770.65	\$ 999,825.01	\$ 4,264,595.66	3.94%	\$ -
Lone Star - Insurance Reserves	\$ 49,011.49	\$ 1,045,918.30	\$ (996,906.81)	\$ 49,011.49	3.78%	\$ 3,093.19
Chase - Construction	\$ 5,667.83	\$ 5,061.73	\$ 606.10	\$ 5,667.83		
TexPool - Construction	\$ 1,311,200.23	\$ 1,486,899.52	\$ (175,699.29)	\$ 1,311,200.23	3.65%	\$ 4,300.71
TXFIT - Lost Revenue Funds	\$ 1,080,804.99	\$ 1,077,245.66	\$ 3,559.14	\$ 1,080,804.80	3.58%	\$ 3,559.14
Total Restricted Cash	\$ 38,034,527.38	\$ 37,816,789.66	\$ (154,119.82)	\$ 37,662,669.84		\$ 292,323.88
Total Cash (Restricted and Unrestricted)	\$ 66,042,606.39	\$ 70,133,210.88	\$ (4,457,262.03)	\$ 65,675,948.85		\$ 399,963.77
Land Held for Investment	\$ 16,390,000.00	\$ 16,390,000.00	\$ -	\$ 16,390,000.00		
Total Cash & Investments (Restricted and Unrestricted)	\$ 82,432,606.39	\$ 86,523,210.88	\$ (4,457,262.03)	\$ 82,065,948.85		\$ 399,963.77

The investment portfolio and transactions presented comply with Lee College's investment policy, strategy, and provisions of the Texas Public Funds Investment Act.

Prepared by:



Jacob Atkin - President



Renea Woodruff - Controller

"INVESTMENT DISCLOSURE"

- Does the institution employ outside investment advisors or managers and, if so, who are they (provide individual or firm name and address)? Do the outside investment advisors or managers have the authority to make investment decisions without obtaining prior approval? We contract the services of Gulf Coast Investment Consultants - for our Investment Management Services. They do not make investment decisions for the College
- Does the institution use soft dollar arrangements (a means of paying for services through brokerage commission revenue, rather than through direct payments)? (If the answer to this question is yes, the institution must provide a copy of the guidelines that govern the use of soft dollars arrangements.) NO
- Is the institution associated with an independent endowment or foundation? Yes
Lee College Foundation; Cash and Investments Market Value as of 6/30/2026 \$25,902,625
Leslie Gallagher, Interim Executive Director of Foundation & Resource Development, 200 Lee Drive, Baytown, TX 77520; 281-425-6301; lgallagher@lee.edu.