

Monthly Financial Report

October 2025





Lee College District

Monthly Financial Report

| Contents | |
|---|---------|
| Summary Memo | Page 1 |
| Operating Revenues | Page 3 |
| Operating Expenses | Page 4 |
| Twelve Month Operating Revenues/Expenses by Month | Page 5 |
| Twelve Month Operating Revenues/Expenses Cumulative | Page 6 |
| Detail of Summarized Operating Revenue Lines | Page 7 |
| Detail of Summarized Operating Expense Lines | Page 8 |
| Auxiliary Services Revenues and Expenses | Page 9 |
| Athletics Expenses Summary Year-to-Date | Page 10 |
| Workforce Develop Revenues and Expenses by Program | Page 11 |
| Restricted Federal Programs | Page 12 |
| Restricted State Programs | Page 13 |
| Restricted Local Programs | Page 14 |
| Current Month Checks > \$25,000 | Page 15 |
| Cash Projections | Page 16 |
| Facility Projects | Page 17 |
| Capital Projects | Page 18 |
| Investment Reports | Page 19 |

MEMORANDUM

To: Dr. Lynda Villanueva
From: Jacob Atkin/Renea Woodruff
Date: October 16, 2025
Subject: Board Financials for **October 31, 2025**

Attached are the financial reports for the month ended October 31, 2025, reflecting activity for the second month of FY 2026. Overall revenues are trending slightly above the budget, primarily due to higher-than-expected tuition from out-of-district, non-resident, and dual credit students. As of October, 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 October

Key Highlights

- Tuition and Fees - Resident In-District Tuition is 5.94% higher than the projected monthly budget.
- Out-of-District is above the projected budget by 9% and the and Non-Resident Tuition is below the projected budget by 28%.
- Dual Credit Tuition is above the projected monthly budget by 3%.
- Tuition Waivers are below the projected monthly budget by 33% which is favorable, meaning less students received waivers as compared to prior year.
- Student fees (Registration, Student Services, and Technology) are slightly below budget with the exception of Laboratory Fees increasing by 4%.
- MyBooks Fees exceeded the monthly budget by \$6,247 or 2%.
- State Appropriations - The first appropriation payment for FY2026 was received (\$10,054,171).
- District Taxes (M&O and I&S) are expected to begin flowing in between November and December.
- Workforce/Continuing Education Revenues had a variance of \$64,433 below the projected monthly amount, likely due to timing of course offerings and courses offered.
- Interest income is 8% above the projected amount due to maturities of securities in October 2025.

Expenses for October

Key Highlights

- Personnel Costs were slightly lower than expected at 5%
- Computer Software exceeded the budget projection 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.
- Operating expenses such as Contract Services and Travel expenses were lower than the projected budget, due to timing of contracts being renewed in October as compared to prior year.
- Other operating expenses came in \$648 thousand below expectations for October, largely reflecting the timing of bookstore inventory purchases, library database renewals, and institutional membership fees.

Cash Position

Our cash position is strong. The estimated cash balance as of October 2025 is approximately \$55.7 million. Of the cash balance, \$22.9 million is Operating Funds and Construction Funds; \$31.7 million in Board Reserves; and \$1.1 million in Lost Revenue Funds we acquired through the CARES Grant.

Overall, there was a net increase of approximately \$6.6 million for October primarily due to the receipt of the state appropriations received in the amount of \$10 million. The projections presented here are based on current data and trends. 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
October-25**

| REVENUES | FY 2026 | Actual Month Oct-25 | Year To Date Projections | Projected Vs. Budget | % Variance to Budget |
|---|----------------------|------------------------|-----------------------------|-------------------------|-------------------------|
| 1 Tuition-Resident In- District | \$ 5,100,000 | \$ 340,483 | \$ 5,175,940 | \$ 75,940 | 1.49% |
| 2 Tuition-Out of District | 4,220,000 | 375,931 | 4,436,450 | 216,450 | 5.13% |
| 3 Tuition-Non-Resident | 436,644 | 40,670 | 470,488 | 33,844 | 7.75% |
| 4 Tuition -Dual Credit | 2,100,000 | 706,893 | 2,312,048 | 212,048 | 10.10% |
| 5 Tuition Waivers | (1,300,000) | (56,429) | (838,563) | 461,437 | -35.50% |
| 6 MyBooks Waivers | (250,000) | (114,972) | (368,409) | (118,409) | 47.36% |
| 7 TPEG Transfers-Resident | (595,836) | (82,013) | (680,909) | (85,073) | 14.28% |
| 8 TPEG Transfers-Non-Resident | (26,199) | (9,820) | (101,792) | (75,593) | 288.53% |
| 9 Repeat Course Fee | 158,950 | 6,205 | 139,339 | (19,611) | -12.34% |
| 10 Student Service Fees | 265,000 | 17,977 | 262,118 | (2,882) | -1.09% |
| 11 Registration Fees | 551,650 | 36,050 | 546,184 | (5,466) | -0.99% |
| 12 General Use Fee | 2,013,065 | 138,076 | 1,935,841 | (77,224) | -3.84% |
| 13 myBooks Fees | 2,800,000 | 264,669 | 2,895,449 | 95,449 | 3.41% |
| 14 International Education Fee | 21,750 | 1,435 | 21,545 | (205) | -0.94% |
| 15 Laboratory Fees | 494,300 | 85,562 | 566,385 | 72,085 | 14.58% |
| 16 Learning Technology Fee | 542,600 | 35,863 | 538,043 | (4,557) | -0.84% |
| 17 Re-Entry Fee Huntsville | 400,000 | 17,190 | 386,092 | (13,908) | -3.48% |
| 18 Student Telehealth Services | 222,300 | 38,488 | 223,372 | 1,072 | 0.48% |
| 19 Refund -Student Fees | - | 728 | 1,834 | 1,834 | 0.00% |
| 20 Other Student Fees | 458,845 | 31,848 | 455,445 | (3,400) | -0.74% |
| 21 State Appropriations | 20,028,679 | 10,054,171 | 20,059,499 | 30,820 | 0.15% |
| 22 District Taxes - Maint. & Operations | 39,361,735 | 63,020 | 39,398,084 | 36,349 | 0.09% |
| 23 District Taxes - Interest & Sinking | 1,385,678 | - | 1,389,789 | 4,111 | 0.30% |
| 24 Workforce/CE Revenues | 1,500,000 | 122,995 | 1,488,650 | (11,350) | -0.76% |
| 25 Revenue in Lieu of Taxes (PILOT/FTZ) | 2,250,127 | - | 2,250,127 | - | 0.00% |
| 26 Other Revenues | 1,900,512 | 112,719 | 1,939,495 | 38,983 | 2.05% |
| 27 Interest Income | 2,600,000 | 413,814 | 2,603,241 | 3,241 | 0.12% |
| | | | | | |
| Total Revenues: | \$ 86,639,800 | \$ 12,641,552 | \$ 87,505,787 | \$ 865,987 | 1.00% |

**LEE COLLEGE DISTRICT
OPERATING EXPENSES
October-25**

| Expenses | FY 2026 | Actual October-25 | Year to Date Projections | Projected Vs. Budget | % Variance to Budget |
|---|---------------|----------------------|-----------------------------|-------------------------|-------------------------|
| 1 Salaries-Faculty | \$ 14,366,430 | 1,194,306 | 14,446,200 | (79,770) | -0.56% |
| 2 Salaries-Faculty PT/Overload | 4,415,530 | 475,786 | 4,372,905 | 42,625 | 0.97% |
| 3 Overtime | 223,000 | 19,748 | 223,230 | (230) | -0.10% |
| 4 Stipends | 1,196,234 | 88,153 | 1,182,151 | 14,083 | 1.18% |
| 5 Salaries-Administrative Support | 13,619,047 | 1,124,176 | 13,649,981 | (30,934) | -0.23% |
| 6 PT Salaries-Admin Support | 111,000 | 22,982 | 128,687 | (17,687) | -15.93% |
| 7 Salaries-Classified Staff | 4,156,633 | 344,032 | 4,174,062 | (17,429) | -0.42% |
| 8 Salaries-Classified Staff | 1,160,591 | 87,618 | 1,123,032 | 37,559 | 3.24% |
| 9 Salaries-Service Staff | 3,167,191 | 259,887 | 3,164,559 | 2,632 | 0.08% |
| 10 PT Salaries-Service Staff | 295,914 | 14,227 | 276,678 | 19,236 | 6.50% |
| 11 Salaries-Student Assistants | 207,000 | 37,442 | 231,259 | (24,259) | -11.72% |
| 12 Employer Medicare | 549,305 | 51,064 | 558,267 | (8,962) | -1.63% |
| 13 FICA | 1,999,510 | 186,700 | 2,044,549 | (45,039) | -2.25% |
| 14 OBRA Admin Costs | 6,500 | - | 6,500 | - | 0.00% |
| 15 Group Insurance-Staff | 3,921,680 | 515,776 | 3,775,086 | 146,594 | 3.74% |
| 16 Workers Compensation | 130,000 | 1,314 | 64,675 | 65,325 | 50.25% |
| 17 Educational Assistance | 50,000 | - | 48,252 | 1,748 | 3.50% |
| 18 Unemployment Compensation Ins | 45,000 | - | 32,897 | 12,103 | 26.89% |
| 19 State Retirement Match-Grants | 1,395,651 | 101,642 | 1,251,703 | 143,948 | 10.31% |
| 20 ORP Contributions (1.19%) | 358,696 | 17,028 | 335,972 | 22,724 | 6.34% |
| 21 Retirement-New Member Surcharge | 75,000 | 16,393 | 84,822 | (9,822) | -13.10% |
| 22 Employee Assistance Plan | 19,750 | 1,368 | 19,195 | 555 | 2.81% |
| 23 Legal Fees | 150,000 | 8,246 | 142,023 | 7,977 | 5.32% |
| 23 Contract Service | 5,022,190 | 173,837 | 4,333,682 | 688,508 | 13.71% |
| 23 Instruction Contract Service | 575,000 | 193,483 | 764,473 | (189,473) | -32.95% |
| 23 Computer Software | 4,533,706 | 183,592 | 4,749,336 | (215,630) | -4.76% |
| 23 Computer Software | 325,000 | 11,042 | 306,562 | 18,438 | 5.67% |
| 23 Insurance | 1,513,000 | 12,813 | 1,553,730 | (40,730) | -2.69% |
| 23 Other Operating Expense | 11,470,164 | 513,836 | 10,949,835 | 520,329 | 4.54% |
| 23 Repairs/Maintenance | 3,498,615 | 133,843 | 3,507,188 | (8,573) | -0.25% |
| 23 Travel/Professional Development | 1,442,156 | 81,511 | 1,356,236 | 85,920 | 5.96% |
| 23 Utilities | 1,989,242 | 162,173 | 1,920,473 | 68,769 | 3.46% |
| 23 Contingency | 500,000 | - | 500,000 | - | 0.00% |
| 23 G.O. Bond Principal | 135,000 | - | 135,000 | - | 0.00% |
| 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 | 1,247,063 | 8,895 | 1,247,063 | 0 | 0.00% |
| | \$ 86,639,800 | \$ 6,042,912 | \$ 85,429,266 | \$ 1,210,534 | 1.40% |
| | | | | | |
| Net Revenues/(Expenses): | | | | | |
| | \$ - | \$ 6,598,639 | \$ 2,076,521 | | |

**LEE COLLEGE DISTRICT
FY 2026 Unrestricted Actual**

| | Actual September-25 | Actual October-25 | Projected November-25 | Projected December-25 | Projected January-26 | Projected February-26 | Projected March-26 | Projected April-26 | Projected May-26 | Projected June-26 | Projected July-26 | Projected August-26 | Total FY 2026 | 2026 Budget | Variance to Budget |
|---|------------------------|----------------------|--------------------------|--------------------------|-------------------------|--------------------------|-----------------------|-----------------------|---------------------|----------------------|----------------------|------------------------|-------------------|-------------------|-----------------------|
| Revenues | | | | | | | | | | | | | | | |
| 1 Tuition-Resident In- District | 1,966,107 | 340,483 | 705,893 | 734,449 | 267,259 | (20,323) | 73,002 | 382,202 | 178,761 | (16,379) | 543,339 | 21,147 | 5,175,940 | 5,100,000 | 75,940 |
| 2 Tuition-Out of District | 2,101,096 | 375,931 | 540,850 | 471,899 | 287,887 | (841) | (7,729) | 478,519 | 250,066 | (53,474) | (6,672) | (1,083) | 4,436,450 | 4,220,000 | 216,450 |
| 3 Tuition-Non-Resident | 252,814 | 40,670 | 53,773 | 33,997 | 35,778 | (3,288) | 1,280 | 35,956 | 19,112 | 1,871 | (1,474) | - | 470,488 | 436,644 | 33,844 |
| 4 Tuition -Dual Credit | 1,171,905 | 706,893 | 221,898 | 30,339 | 35,860 | 1,317 | 2,836 | 121,560 | 22,286 | (1,216) | (1,783) | 152 | 2,312,048 | 2,100,000 | 212,048 |
| 5 Tuition Waivers | (663,891) | (56,429) | (77,865) | (84,830) | (134,541) | (12,838) | 90,949 | 343,677 | (428,444) | (9,993) | 48,519 | 147,123 | (838,563) | (1,300,000) | 461,437 |
| 6 MyBooks Waivers | (181,698) | (114,972) | (35,598) | (10,843) | 1,865 | (1,710) | 155 | (102,324) | 76,364 | (39) | 505 | (117) | (368,409) | (250,000) | (118,409) |
| 7 TPEG Transfers-Resident | (274,513) | (82,013) | (83,447) | (69,111) | (27,388) | 1,961 | (9,544) | (79,558) | (1,360) | (50,760) | (10,040) | (680,909) | (595,836) | (85,073) | |
| 8 TPEG Transfers-Non-Resident | (18,541) | (9,820) | (9,580) | (3,230) | (7,107) | (3,977) | (12,474) | (13,846) | (7,398) | 88 | (15,171) | (101,792) | (26,199) | (75,593) | |
| 9 Repeat Course Fee | 50,660 | 6,205 | 11,643 | 20,464 | 21,170 | 2,911 | (1,147) | 14,731 | 12,614 | 1,411 | (1,323) | - | 139,339 | 158,950 | (19,611) |
| 10 Student Service Fees | 111,329 | 17,977 | 31,488 | 28,435 | 20,924 | 610 | (360) | 34,297 | 20,305 | (2,673) | (152) | (63) | 262,118 | 265,000 | (2,882) |
| 11 Registration Fees | 226,600 | 36,050 | 63,260 | 56,828 | 45,125 | 2,847 | (633) | 74,829 | 45,336 | (3,796) | - | (264) | 546,184 | 551,650 | (5,466) |
| 12 General Use Fee | 860,024 | 138,076 | 254,136 | 226,640 | 154,774 | 975 | (2,622) | 213,304 | 113,160 | (19,263) | (3,042) | (320) | 1,935,841 | 2,013,065 | (77,224) |
| 13 myBooks Fees | 1,318,784 | 264,669 | 360,325 | 358,778 | 138,990 | (14,109) | 21,327 | 187,411 | 65,117 | (29,105) | 210,762 | 12,499 | 2,895,449 | 2,800,000 | 95,449 |
| 14 International Education Fee | 8,948 | 1,435 | 2,532 | 2,298 | 1,723 | 72 | (28) | 2,994 | 1,811 | (224) | (8) | (6) | 21,545 | 21,750 | (205) |
| 15 Laboratory Fees | 286,413 | 85,562 | 73,839 | 40,877 | 27,272 | 468 | (496) | 39,073 | 17,908 | (4,393) | (78) | (61) | 566,385 | 494,300 | 72,085 |
| 16 Learning Technology Fee | 223,708 | 35,863 | 63,164 | 57,325 | 42,978 | 1,791 | (709) | 74,681 | 45,178 | (5,590) | (194) | (150) | 538,043 | 542,600 | (4,557) |
| 17 Re-Entry Fee Huntsville | 97,470 | 17,190 | 60,663 | 74,206 | 4,326 | (3,480) | 12,885 | 7,242 | 2,633 | 1,881 | 108,159 | 2,916 | 386,092 | 400,000 | (13,908) |
| 18 Student Telehealth Services | 97,738 | 38,488 | 23,972 | 15,781 | 12,398 | 662 | (162) | 23,585 | 11,936 | (899) | (50) | (75) | 223,372 | 222,300 | 1,072 |
| 19 Refund -Student Fees | 1,106 | 728 | - | - | - | - | - | - | - | - | - | - | 1,834 | - | 1,834 |
| 20 Other Student Fees | 114,791 | 31,848 | 55,247 | 62,800 | 25,480 | 1,732 | 29,357 | 15,278 | 14,247 | 8,026 | 82,304 | 14,337 | 455,445 | 458,845 | (3,400) |
| 21 State Appropriations | - | 10,054,171 | - | - | - | - | 5,010,115 | - | - | - | 4,995,214 | - | 20,059,499 | 20,028,679 | 30,820 |
| 22 District Taxes - Maint. & Operations | 76,545 | 63,020 | 52,211 | 7,277,463 | 20,149,154 | 10,518,796 | 604,967 | 42,129 | 184,639 | 248,856 | 126,481 | 53,825 | 39,398,084 | 39,361,735 | 36,349 |
| 23 District Taxes - Interest & Sinking | 5,059 | - | - | 258,689 | 715,057 | 372,654 | 21,281 | 1,172 | 6,739 | 6,095 | 2,532 | 512 | 1,389,789 | 1,385,678 | 4,111 |
| 24 Workforce/CE Revenues | 56,202 | 122,995 | 105,898 | 19,832 | 82,678 | 15,563 | 64,995 | 171,947 | 211,661 | 121,434 | 262,604 | 252,843 | 1,488,650 | 1,500,000 | (11,350) |
| 25 Revenue in Lieu of Taxes (PILOT/FTZ) | - | - | - | 2,202,061 | 48,066 | - | - | - | - | - | - | - | 2,250,127 | 2,250,127 | - |
| 26 Other Revenues | 136,445 | 112,719 | 59,590 | 161,911 | 120,373 | 89,770 | 450,040 | 271,383 | 163,071 | 98,995 | 76,537 | 198,662 | 1,939,495 | 1,900,512 | 38,983 |
| 27 Interest Income | 121,620 | 413,814 | 114,801 | 139,491 | 245,220 | 190,006 | 254,268 | 444,722 | 156,942 | 219,549 | 142,012 | 160,796 | 2,603,241 | 2,600,000 | 3,241 |
| Total Revenues: | 8,146,720 | 12,641,552 | 2,648,693 | 12,106,549 | 22,315,320 | 16,154,923 | 1,599,937 | 2,786,335 | 1,176,235 | 558,541 | 6,533,520 | 837,462 | 87,505,787 | 86,639,800 | 865,987 |
| Expenses | | | | | | | | | | | | | | | |
| 1 Salaries-Faculty | 1,195,611 | 1,194,306 | 1,154,653 | 1,177,481 | 1,164,894 | 1,183,502 | 1,181,408 | 1,180,437 | 1,290,835 | 1,275,724 | 1,218,394 | 1,228,957 | 14,446,200 | 14,366,430 | (79,770) |
| 2 Salaries-Faculty PT/Overload | 222,550 | 475,786 | 509,009 | 494,134 | 52,191 | 415,425 | 465,546 | 500,382 | 305,096 | 325,314 | 288,090 | 319,381 | 4,372,905 | 4,415,530 | 42,625 |
| 3 Overtime | 4,728 | 19,748 | 9,759 | 9,483 | 31,342 | 20,423 | 31,677 | 22,001 | 15,997 | 28,679 | 12,229 | 17,167 | 223,230 | 223,000 | (230) |
| 4 Stipends | 88,172 | 88,153 | 90,788 | 91,274 | 102,071 | 108,804 | 116,657 | 108,488 | 110,713 | 91,758 | 88,365 | 96,907 | 1,182,151 | 1,196,234 | 14,083 |
| 5 Salaries-Administrative Support | 1,104,125 | 1,124,176 | 1,113,798 | 1,146,044 | 1,117,147 | 1,132,996 | 1,137,000 | 1,136,832 | 1,137,015 | 1,142,466 | 1,168,588 | 1,189,796 | 13,649,981 | 13,619,047 | (30,934) |
| 6 PT Salaries-Admin Support | 11,181 | 22,982 | 9,610 | 8,682 | 8,384 | 8,521 | 8,527 | 7,449 | 6,558 | 9,179 | 9,529 | 18,084 | 128,687 | 111,000 | (17,687) |
| 7 Salaries-Classified Staff | 341,949 | 344,032 | 328,817 | 333,944 | 342,451 | 354,055 | 349,846 | 348,220 | 350,485 | 359,251 | 366,019 | 354,994 | 4,174,062 | 4,156,633 | (17,429) |
| 8 PT Salaries-Classified Staff | 41,164 | 87,618 | 101,040 | 87,429 | 78,527 | 106,000 | 121,755 | 99,555 | 96,449 | 112,067 | 90,367 | 101,060 | 1,123,032 | 1,160,591 | 37,559 |
| 9 Salaries-Service Staff | 263,041 | 259,887 | 268,503 | 266,403 | 268,595 | 276,342 | 270,671 | 267,681 | 257,828 | 253,276 | 256,878 | 255,454 | 3,164,559 | 3,167,191 | 2,632 |
| 10 PT Salaries-Service Staff | 6,024 | 14,227 | 28,052 | 23,675 | 25,017 | 23,927 | 27,687 | 20,918 | 22,090 | 31,940 | 27,626 | 25,497 | 276,678 | 295,914 | 19,236 |
| 11 Salaries-Student Assistants | 12,188 | 37,442 | 23,278 | 20,364 | 7,032 | 12,582 | 21,770 | 20,485 | 19,112 | 19,248 | 19,286 | 18,473 | 231,259 | 207,000 | (24,259) |
| 12 Employer Medicare | 48,523 | 51,064 | 46,361 | 46,870 | 40,570 | 46,484 | 47,379 | 47,344 | 45,978 | 46,387 | 45,146 | 46,162 | 558,267 | 549,305 | (8,962) |
| 13 FICA | 179,795 | 186,700 | 162,290 | 164,430 | 161,120 | 170,589 | 172,606 | 172,049 | 172,545 | 168,609 | 166,274 | 167,541 | 2,044,549 | 1,999,510 | (45,039) |
| 14 OBRA Admin Costs | - | - | - | - | 6,500 | - | - | - | - | - | - | - | 6,500 | 6,500 | - |
| 15 Group Insurance-Staff | 31,066 | 515,776 | 136,819 | 333,731 | 371,401 | 332,866 | 340,224 | 337,370 | 345,026 | 343,226 | 343,716 | 343,865 | 3,775,086 | 3,921,680 | 146,594 |
| 16 Workers Compensation | 38,261 | 1,314 | 2,894 | 17 | 18,308 | 2,545 | 188 | - | - | 532 | 616 | - | 64,675 | 130,000 | 65,325 |
| 17 Educational Assistance | 1,500 | - | - | - | 16,241 | 3,248 | - | - | - | 22,737 | 4,525 | - | 48,252 | 50,000 | 1,748 |
| 18 Unemployment Compensation Ins | 1,724 | - | - | - | 22,737 | - | - | - | - | - | 8,436 | - | 32,897 | 45,000 | 12,103 |
| 19 State Retirement Match-Grants | 95,407 | 101,642 | 108,875 | 118,470 | - | 111,679 | 120,331 | 120,744 | 117,709 | 118,541 | 119,674 | 118,631 | 1,251,703 | 1,395,651 | 143,948 |
| 20 ORP Contributions (1.19%) | 17,410 | 17,028 | 28,919 | 29,742 | 30,981 | 27,885 | 29,084 | 30,236 | 31,163 | 5,379 | 57,476 | 30,669 | 335,972 | 358,696 | 22,724 |
| 21 Retirement-New Member Surcharge | 6,935 | 16,393 | 9,214 | 3,816 | 7,031 | 6,256 | 5,455 | 7,507 | 6,523 | 4,381 | 5,411 | 5,899 | 84,822 | 75,000 | (9,822) |
| 22 Employee Assistance Plan | 1,368 | 1,368 | 1,646 | 1,646 | 1,646 | 1,646 | 1,646 | 1,646 | 1,646 | 1,646 | 1,646 | 1,646 | 19,195 | 19,750 | 555 |
| 23 Legal Fees | - | 8,246 | 12,708 | 14,865 | (4,224) | 9,953 | 17,161 | 23,345 | 35,169 | 11,801 | 6,917 | 6,082 | 142,023 | 150,000 | 7,977 |
| 24 Contract Service | 603,630 | 173,837 | 210,897 | 388,464 | 405,364 | 580,177 | 307,035 | 462,438 | 292,761 | 302,742 | 238,527 | 367,809 | 4,333,682 | 5,022,190 | 688,508 |
| 25 Instruction Contract Service | 450 | 193,483 | 16,079 | 258,975 | - | 7,558 | 13,866 | 253,101 | 18,705 | (17,094) | 14,057 | 5,292 | 764,473 | 575,000 | (189,473) |
| 26 Computer Software | 555,065 | 183,592 | 125,017 | 99,082 | 424,448 | 108,076 | 169,677 | 220,508 | 1,243,175 | 985,488 | 143,597 | 491,610 | 4,749,336 | 4,533,706 | (215,630) |
| 27 Equipment | 65,388 | 11,042 | 13,648 | 25,139 | 26,232 | 37,545 | 19,869 | 29,926 | 18,945 | 19,591 | 15,436 | 23,802 | 306,562 | 325,000 | 18,438 |
| 28 Insurance | 539,544 | 12,813 | - | - | (7,095) | 2,590 | 17,826 | - | - | - | 988,052 | 1,553,730 | 1,513,000 | (40,730) | |
| 29 Other Operating Expense | 2,020,262 | 513,836 | 1,730,904 | 552,079 | 658,611 | 1,235,816 | 522,222 | 736,842 | 895,515 | 659,926 | 683,830 | 739,991 | 10,949,835 | 11,470,164 | 520,329 |
| 30 Repairs/Maintenance | 105,127 | 133,843 | 163,337 | 210,509 | 287,149 | 399,157 | 317,062 | 229,789 | 113,667 | 570,303 | 168,938 | 808,307 | 3,507,188 | 3,498,615 | (8,573) |
| 31 Travel/Professional Development | 69,194 | 81,511 | 105,591 | 63,630 | 132,079 | 66,630 | 196,789 | 152,428 | 116,051 | 121,506 | 98,383 | 73,697 | 1,356,236 | 1,442,156 | 85,920 |
| 32 Utilities | 12,809 | 162,173 | 188,320 | 199,539 | 184,375 | 187,413 | 141,845 | 170,243 | 155,348 | 163,742 | 61,506 | 293,160 | 1,920,473 | 1,989,242 | 68,769 |
| 33 Contingency | - | - | - | - | - | - | - | - | - | - | - | 500,000 | 500,000 | 500,000 | - |
| 34 G.O. Bond Principal | - | - | - | - | - | - | - | - | - | - | - | 135,000 | 135,000 | 135,000 | - |
| 35 G.O. Bond Interest/Other Exp Paid | - | - | - | - | - | 599,750 | - | - | - | - | - | 599,750 | 1,199,500 | 1,199,500 | - |
| 36 Revenue Bond Principal | - | - | - | - | - | - | - | - | - | - | 1,130,000 | 1,130,000 | 1,130,000 | 1,130,000 | - |
| 37 Revenue Bond/ Other Interest Paid | - | - | - | - | - | 214,518 | - | - | - | - | - | 224,984 | 439,502 | 439,502 | - |
| 38 Capital Lease - Energy Mgmt Project | 301,784 | 8,895.11 | 3,337.14 | 305,121 | 3,337.14 | 3,067.14 | 305,765 | 2,337.14 | 2,337.14 | 305,765 | 2,337.14 | 2,981.14 | 1,247,063 | 1,247,063 | 0 |
| Total Expenses: | 7,985,973 | 6,042,912 | 6,744,163 | 6,516,784 | 5,916,014 | 7,863,471 | 6,478,572 | 6,710,303 | 7,224,441.90 | 7,492,547.69 | 5,723,385 | 10,730,700 | 85,429,266 | 86,639,800 | 1,210,534</ |

LEE COLLEGE DISTRICT

| Revenues | September-25 | October-25 | November-25 | December-25 | January-26 | February-26 | March-26 | April-26 | May-26 | June-26 | July-26 | August-26 | 2025 Budget | to Budget |
|---|--------------|------------|-------------|-------------|-------------|-------------|------------|------------|-------------|-------------|------------|------------|-------------|-----------|
| 1 Tuition-Resident In- District | 1,966,107 | 2,306,590 | 3,012,483 | 3,746,932 | 4,014,191 | 3,993,868 | 4,066,870 | 4,449,072 | 4,627,833 | 4,611,454 | 5,154,793 | 5,175,940 | 5,100,000 | 75,940 |
| 2 Tuition-Out of District | 2,101,096 | 2,477,027 | 3,017,877 | 3,489,776 | 3,777,663 | 3,776,822 | 3,769,093 | 4,247,612 | 4,497,679 | 4,444,205 | 4,437,533 | 4,436,450 | 4,220,000 | 216,450 |
| 3 Tuition-Non-Resident | 252,814 | 293,484 | 347,257 | 381,253 | 417,032 | 413,744 | 415,023 | 450,980 | 470,092 | 471,962 | 470,488 | 470,488 | 436,644 | 33,844 |
| 4 Tuition - Dual Credit | 1,171,905 | 1,878,798 | 2,100,696 | 2,131,035 | 2,166,895 | 2,168,212 | 2,171,048 | 2,292,608 | 2,314,894 | 2,313,679 | 2,311,896 | 2,312,048 | 2,100,000 | 212,048 |
| 5 Tuition Waivers | (663,891) | (720,319) | (798,184) | (883,015) | (1,017,556) | (1,030,394) | (939,445) | (595,767) | (1,024,211) | (1,034,204) | (985,685) | (838,563) | (1,300,000) | 461,437 |
| 6 MyBooks Waivers | (181,698) | (296,670) | (332,268) | (343,110) | (341,255) | (342,995) | (342,799) | (455,123) | (368,759) | (368,798) | (368,293) | (368,409) | (250,000) | (118,409) |
| 7 TPEG Transfers-Resident | (274,513) | (356,526) | (439,972) | (509,084) | (536,472) | (534,510) | (544,054) | (623,612) | (624,972) | (620,108) | (670,868) | (680,909) | (595,836) | (85,073) |
| 8 TPEG Transfers-Non-Resident | (18,541) | (28,361) | (37,941) | (41,171) | (48,278) | (49,051) | (52,991) | (65,465) | (79,312) | (86,710) | (86,622) | (101,792) | (26,199) | (75,593) |
| 9 Repeat Course Fee | 50,660 | 56,865 | 68,508 | 88,973 | 110,142 | 113,053 | 121,907 | 126,637 | 139,251 | 140,662 | 139,339 | 139,339 | 158,950 | (19,611) |
| 10 Student Service Fees | 111,329 | 129,307 | 160,795 | 189,230 | 210,154 | 210,764 | 210,404 | 244,701 | 265,007 | 262,334 | 262,181 | 262,118 | 265,000 | (2,882) |
| 11 Registration Fees | 226,600 | 262,650 | 325,910 | 382,738 | 427,864 | 430,710 | 430,078 | 504,907 | 550,243 | 546,447 | 546,447 | 546,184 | 551,650 | (5,466) |
| 12 General Use Fee | 860,024 | 998,100 | 1,252,236 | 1,478,876 | 1,633,650 | 1,634,625 | 1,632,002 | 1,845,306 | 1,958,466 | 1,939,203 | 1,936,162 | 1,935,841 | 2,013,065 | (77,224) |
| 13 myBooks Fees | 1,318,784 | 1,583,453 | 1,943,778 | 2,302,556 | 2,441,546 | 2,427,438 | 2,448,765 | 2,636,176 | 2,701,293 | 2,672,188 | 2,882,950 | 2,895,449 | 2,800,000 | 95,449 |
| 14 International Education Fee | 8,948 | 10,383 | 12,915 | 15,213 | 16,935 | 17,007 | 16,979 | 19,972 | 21,783 | 21,559 | 21,551 | 21,545 | 21,750 | (205) |
| 15 Laboratory Fees | 286,413 | 371,975 | 445,814 | 486,691 | 513,963 | 514,431 | 513,935 | 553,008 | 570,916 | 566,523 | 566,446 | 566,385 | 494,300 | 72,085 |
| 16 Learning Technology Fee | 223,708 | 259,570 | 322,734 | 380,059 | 423,037 | 424,828 | 424,119 | 498,799 | 543,978 | 538,387 | 538,193 | 538,043 | 542,600 | (4,557) |
| 17 Re-Entry Fee Huntsville | 97,470 | 114,660 | 175,323 | 249,530 | 253,856 | 250,376 | 263,261 | 270,503 | 273,136 | 275,017 | 383,176 | 386,092 | 400,000 | (13,908) |
| 18 Student Telehealth Services | 97,738 | 136,225 | 160,197 | 175,978 | 188,376 | 189,038 | 188,875 | 212,460 | 224,396 | 223,497 | 223,447 | 223,372 | 222,300 | 1,072 |
| 19 Refund -Student Fees | 1,106 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | 1,834 | - | 1,834 |
| 20 Other Student Fees | 114,791 | 146,639 | 201,886 | 264,686 | 290,166 | 291,898 | 321,255 | 336,532 | 350,779 | 358,805 | 441,108 | 455,445 | 458,845 | (3,400) |
| 21 State Appropriations | 0 | 10,054,171 | 10,054,171 | 10,054,171 | 10,054,171 | 15,064,286 | 15,064,286 | 15,064,286 | 15,064,286 | 15,064,286 | 20,059,499 | 20,059,499 | 20,028,679 | 30,820 |
| 22 District Taxes - Maint. & Operations | 76,545 | 139,565 | 191,775 | 7,469,238 | 27,618,392 | 38,137,188 | 38,742,155 | 38,784,283 | 38,968,922 | 39,217,778 | 39,344,259 | 39,398,084 | 39,361,735 | 36,349 |
| 23 District Taxes - Interest & Sinking | 5,059 | 5,059 | 5,059 | 263,747 | 978,804 | 1,351,458 | 1,372,739 | 1,373,911 | 1,386,745 | 1,389,277 | 1,389,789 | 1,385,678 | 1,385,678 | 4,111 |
| 24 Workforce/CE Revenues | 56,202 | 179,196 | 285,094 | 304,926 | 387,604 | 403,167 | 468,162 | 640,110 | 851,770 | 973,204 | 1,235,808 | 1,488,650 | 1,500,000 | (11,350) |
| 25 Revenue in Lieu of Taxes (PILOT/FTZ) | 0 | - | - | 2,202,061 | 2,250,127 | 2,250,127 | 2,250,127 | 2,250,127 | 2,250,127 | 2,250,127 | 2,250,127 | 2,250,127 | 2,250,127 | - |
| 26 Other Revenues | 136,445 | 249,163 | 308,753 | 470,665 | 591,037 | 680,807 | 1,130,847 | 1,402,230 | 1,565,301 | 1,664,296 | 1,740,833 | 1,939,495 | 1,900,512 | 38,983 |
| 27 Interest Income | 121,620 | 535,434 | 650,236 | 789,726 | 1,034,947 | 1,224,952 | 1,479,220 | 1,923,942 | 2,080,884 | 2,300,433 | 2,442,445 | 2,603,241 | 2,600,000 | 3,241 |
| Total Revenues: | 8,146,720 | 20,788,272 | 23,436,965 | 35,543,514 | 57,858,834 | 74,013,757 | 75,613,694 | 78,400,029 | 79,576,265 | 80,134,806 | 86,668,326 | 87,505,787 | 86,639,800 | 865,987 |

| 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 | 2025 Budget | Variance to Budget |
|---|--------------|------------|-------------|-------------|------------|-------------|------------|------------|------------|------------|------------|------------|-------------|--------------------|
| 1 Salaries-Faculty | 1,195,611 | 2,389,916 | 3,544,569 | 4,722,050 | 5,886,944 | 7,070,445 | 8,251,854 | 9,432,291 | 10,723,126 | 11,998,850 | 13,217,243 | 14,446,200 | 14,366,430 | (79,770) |
| 2 Salaries-Faculty PT/Overload | 222,550 | 698,336 | 1,207,345 | 1,701,479 | 1,753,670 | 2,169,096 | 2,634,642 | 3,135,023 | 3,440,119 | 3,765,433 | 4,053,524 | 4,372,905 | 4,415,530 | 42,625 |
| 3 Overtime | 4,728 | 24,475 | 34,234 | 43,717 | 75,059 | 95,481 | 127,158 | 149,159 | 165,156 | 193,834 | 206,063 | 223,230 | 223,000 | (230) |
| 4 Stipends | 88,172 | 176,325 | 267,113 | 358,387 | 460,458 | 569,262 | 685,919 | 794,407 | 905,120 | 996,879 | 1,085,244 | 1,182,151 | 1,196,234 | 14,083 |
| 5 Salaries-Administrative Support | 1,104,125 | 2,228,301 | 3,342,099 | 4,488,143 | 5,605,290 | 6,738,285 | 7,875,285 | 9,012,117 | 10,149,132 | 11,291,598 | 12,460,186 | 13,649,981 | 13,619,047 | (30,934) |
| 6 PT Salaries-Admin Support | 11,181 | 34,163 | 43,773 | 52,455 | 60,840 | 69,360 | 77,887 | 85,336 | 91,895 | 101,074 | 110,603 | 128,687 | 111,000 | (17,687) |
| 7 Salaries-Classified Staff | 341,949 | 685,981 | 1,014,797 | 1,348,741 | 1,691,192 | 2,045,247 | 2,395,092 | 2,743,313 | 3,093,798 | 3,453,409 | 3,819,068 | 4,174,062 | 4,156,633 | (17,429) |
| 8 PT Salaries-Classified Staff | 41,164 | 128,783 | 229,823 | 317,252 | 395,778 | 501,779 | 623,533 | 723,089 | 819,538 | 931,605 | 1,021,972 | 1,123,032 | 1,160,591 | 37,559 |
| 9 Salaries-Service Staff | 263,041 | 522,928 | 791,431 | 1,057,834 | 1,326,429 | 1,602,771 | 1,873,442 | 2,141,123 | 2,398,951 | 2,652,227 | 2,909,105 | 3,164,559 | 3,167,191 | 2,632 |
| 10 PT Salaries-Service Staff | 6,024 | 20,251 | 48,303 | 71,977 | 96,995 | 120,921 | 148,608 | 169,526 | 191,616 | 223,556 | 251,182 | 276,678 | 295,914 | 19,236 |
| 11 Salaries-Student Assistants | 12,188 | 49,629 | 72,908 | 93,272 | 100,304 | 112,886 | 134,656 | 155,141 | 174,253 | 193,501 | 212,786 | 231,259 | 207,000 | (24,259) |
| 12 Employer Medicare | 48,523 | 99,587 | 145,947 | 192,818 | 233,388 | 279,872 | 327,251 | 374,594 | 420,572 | 466,959 | 512,105 | 558,267 | 549,305 | (8,962) |
| 13 FICA | 179,795 | 366,495 | 528,785 | 693,215 | 854,335 | 1,024,925 | 1,197,531 | 1,369,580 | 1,542,126 | 1,710,734 | 1,877,009 | 2,044,549 | 1,999,510 | (45,039) |
| 14 OBRA Admin Costs | - | - | - | - | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | - |
| 15 Group Insurance-Staff | 31,066 | 546,842 | 683,661 | 1,017,392 | 1,388,793 | 1,721,658 | 2,061,882 | 2,399,253 | 2,744,279 | 3,087,505 | 3,431,221 | 3,775,086 | 3,921,680 | 146,594 |
| 16 Workers Compensation | 38,261 | 39,575 | 42,469 | 42,486 | 60,794 | 63,339 | 63,527 | 63,527 | 63,527 | 64,059 | 64,675 | 64,675 | 130,000 | 65,325 |
| 17 Educational Assistance | 1,500 | 1,500 | 1,500 | 1,500 | 17,741 | 20,989 | 20,989 | 20,989 | 20,989 | 43,726 | 48,252 | 48,252 | 50,000 | 1,748 |
| 18 Unemployment Compensation Ins | 1,724 | 1,724 | 1,724 | 1,724 | 24,461 | 24,461 | 24,461 | 24,461 | 24,461 | 32,897 | 32,897 | 32,897 | 45,000 | 12,103 |
| 19 State Retirement Match-Grants | 95,407 | 197,049 | 305,924 | 424,395 | 424,395 | 536,073 | 656,405 | 777,149 | 894,858 | 1,013,399 | 1,133,073 | 1,251,703 | 1,395,651 | 143,948 |
| 20 ORP Contributions (1.19%) | 17,410 | 34,438 | 63,357 | 93,099 | 124,081 | 151,965 | 181,049 | 211,285 | 242,449 | 247,827 | 305,303 | 335,972 | 358,696 | 22,724 |
| 21 Retirement-New Member Surcharge | 6,935 | 23,328 | 32,542 | 36,358 | 43,389 | 49,645 | 55,100 | 62,607 | 69,130 | 73,511 | 78,922 | 84,822 | 75,000 | (9,822) |
| 22 Employee Assistance Plan | 1,368 | 2,737 | 4,382 | 6,028 | 7,674 | 9,320 | 10,966 | 12,612 | 14,257 | 15,903 | 17,549 | 19,195 | 19,750 | 555 |
| 23 Legal Fees | - | 8,246 | 20,954 | 35,208 | 31,595 | 41,548 | 58,709 | 82,054 | 117,224 | 129,024 | 135,941 | 142,023 | 150,000 | 7,977 |
| 24 Contract Service | 603,630 | 777,468 | 988,364 | 1,376,829 | 1,782,193 | 2,362,370 | 2,669,405 | 3,131,843 | 3,424,604 | 3,727,346 | 3,965,873 | 4,333,682 | 5,022,190 | 688,508 |
| 25 Instruction Contract Service | 450 | 193,933 | 210,012 | 468,987 | 468,987 | 476,545 | 490,412 | 743,513 | 762,218 | 745,123 | 759,181 | 764,473 | 575,000 | (189,473) |
| 26 Computer Software | 555,065 | 738,657 | 863,674 | 962,756 | 1,387,205 | 1,495,281 | 1,664,958 | 1,885,466 | 3,128,641 | 4,114,129 | 4,257,726 | 4,749,336 | 4,533,706 | (215,630) |
| 27 Equipment | 65,388 | 76,430 | 90,077 | 115,216 | 141,448 | 178,993 | 198,862 | 228,788 | 247,733 | 267,325 | 282,760 | 306,562 | 325,000 | 18,438 |
| 28 Insurance | 539,544 | 552,357 | 552,357 | 552,357 | 545,262 | 547,852 | 565,678 | 565,678 | 565,678 | 565,678 | 565,678 | 1,553,730 | 1,513,000 | (40,730) |
| 29 Other Operating Expense | 2,020,262 | 2,534,099 | 4,265,003 | 4,817,082 | 5,475,693 | 6,711,508 | 7,233,730 | 7,970,573 | 8,866,088 | 9,526,014 | 10,209,844 | 10,949,835 | 11,470,164 | 520,329 |
| 30 Repairs/Maintenance | 105,127 | 238,970 | 402,306 | 612,815 | 899,964 | 1,299,121 | 1,616,182 | 1,845,971 | 2,529,932 | 2,698,880 | 3,507,188 | 3,698,880 | 3,498,615 | (8,573) |
| 31 Travel/Professional Development | 69,194 | 150,705 | 296,296 | 401,672 | 465,302 | 597,381 | 794,169 | 946,598 | 1,062,649 | 1,184,155 | 1,282,538 | 1,356,236 | 1,442,156 | 85,920 |
| 32 Utilities | 12,809 | 174,981 | 363,301 | 562,841 | 747,216 | 934,629 | 1,076,474 | 1,246,717 | 1,402,065 | 1,565,807 | 1,627,313 | 1,920,473 | 1,989,242 | 68,769 |
| 33 Contingency | - | - | - | - | - | - | - | - | - | - | - | 500,000 | 500,000 | - |
| 34 G.O. Bond Principal | - | - | - | - | - | - | - | - | - | - | - | 135,000 | 135,000 | - |
| 35 G.O. Bond Interest/Other Exp Paid | - | - | - | - | - | 599,750 | 599,750 | 599,750 | 599,750 | 599,750 | 599,750 | 1,199,500 | 1,199,500 | - |
| 36 Revenue Bond Principal | - | - | - | - | - | - | - | - | - | - | - | 1,130,000 | 1,130,000 | - |
| 37 Revenue Bond/ Other Interest Paid | - | - | - | - | - | 214,518 | 214,518 | 214,518 | 214,518 | 214,518 | 214,518 | 439,502 | 439,502 | - |
| 38 Capital Lease - Energy Mgmnt Project | 301,784 | 310,679 | 314,016 | 619,136 | 622,474 | 625,541 | 931,305 | 933,643 | 935,980 | 1,241,745 | 1,244,082 | 1,247,063 | 1,247,063 | 0 |
| Total Expenses: | 7,985,973 | 14,028,885 | 20,773,048 | 27,289,832 | 33,205,846 | 41,069,317 | 47,547,890 | 54,258,192 | 61,482,634 | 68,975,182 | 74,698,566 | 85,429,266 | 86,639,800 | 1,210,533.88 |
| Net Revenues/(Expenses): | 160,747 | 6,759,387 | 2,663,917 | 8,253,682 | 24,652,988 | 32,944,439 | 28,065,804 | 24,141,837 | 18,093,630 | 11,159,624 | 11,969,759 | 2,076,521 | 0 | 2,076,521 |

LEE COLLEGE DISTRICT
Detail of Other Student Fees and Other Revenues
October-25

| Other Student Fees | | | | Other Revenues | | | |
|---------------------------|----------------------------|-----------|---------------|-----------------------|--|----|-------------------|
| 103965 | OSHA/Logistics Cert | \$ | 3,237 | 108900 | Box Office Receipts | \$ | 7,815 |
| 103980 | A/C Lab Manual Fee | | - | 109300 | Campus Store Sales | | 2,884 |
| 104000 | Accuplacer Fees | | - | 108210 | Commissions-Vending | | 30,528 |
| 104600 | Advance Standing Fee | | 480 | 107010 | Duplicate Receipts | | 50 |
| 104820 | Background Check Fee | | - | 109200 | Café 34 - Food Sales | | 39,017 |
| 103950 | Commercial Driver Lic Test | | 324 | 107100 | Gifts - Unrestricted | | - |
| 103940 | Fuel Charge | | - | 107016 | Grant Admin Allowance (Indirect Costs) | | - |
| 104700 | Graduation Fees | | - | 103604 | Housing | | - |
| 104100 | Installment Fees | | 425 | 105990 | Misc Income | | 2,001 |
| 104101 | Late Installment Fees | | 2,550 | 105990 | Misc Income - Recycling | | - |
| 104310 | Liability Insurance Fees | | 5,037 | 105990 | Misc Income- Sale of Suplus Property | | 7,276 |
| 104800 | Library Fines | | - | 105990 | Misc Income - REBATES | | - |
| 103960 | MACS Certificate Fee | | - | 105990 | Misc Income-Shared Positions | | 20,795 |
| 104004 | NCLEX Test for Nursing | | - | 105990 | Misc Income-TDCJ | | - |
| 107015 | Nursing Mobility Exams | | 6,150 | 105990 | Misc Income-Hurricane Beryl Reimbursements | | - |
| 103700 | Parking Fees | | - | 105300 | Recovery of Indirect Costs | | - |
| 104500 | Schedule Change Fees | | - | 107110 | Rental Fees-Campus Facilities | | 1,375 |
| 103930 | ServSafe Fee | | 840 | 108200 | Returned Check Fees | | 210 |
| 103901 | Technology Fee-HC/LC | | 12,415 | 108100 | Sales and Services-Cosmetology | | 1,085 |
| 104003 | Testing Center Fees | | 95 | 108350 | Sales-Cash Sales | | 1 |
| 104750 | Transcript Fees | | 10 | 108300 | Sales-Discounts | | (316) |
| 104002 | TSI Assessment Test Fee | | 285 | 108350 | Sales - Used Books | | - |
| 107013 | Veteran's Handling Fees | | - | 108500 | Ticket Sales - Region 14 Tournament | | - |
| 103920 | VIG Test Fee | | - | Total: | | | \$ 112,719 |
| 103970 | Welding Gases | | - | | | | |
| Total | | \$ | 31,848 | | | | |

LEE COLLEGE DISTRICT
Detail of Other Operating Expenses
October-25

| Other Operating Expenses | | |
|--------------------------------|-------------------------------|-------------------|
| 138200 | Advertising | \$ 12,204 |
| 125800 | Athletic Officials | 810 |
| 138100 | Cash Overage/Shortage | (10) |
| 160300 | CGS-Print Shop | 3,535 |
| 131100 | Classroom Supplies | 28,977 |
| 160250 | Cost of Goods - Book Store | 1,110 |
| 160360 | Cost of Goods - Food | 25,446 |
| 160380 | Cost of Goods - Nonfood | 2,552 |
| 180600 | Emergency Aid - Students | 10,777 |
| 131120 | Food | 435 |
| 138300 | Institutional Memberships | 55,590 |
| 150900 | Library Books | 3,914 |
| 150910 | Library Periodicals | 715 |
| 150920 | Library-Electronic Database | 22,025 |
| 138500 | Other Cost (Finance Services) | 5,894 |
| 131300 | Postage | 29 |
| 160310 | Print Shop - Chgbaks | (40) |
| 138210 | Promotional Items | 1,351 |
| 138250 | Public Relations | 4,769 |
| 136550 | Rentals | 12,391 |
| 180100 | Scholarships | 240,113 |
| 138503 | Student Activities | 8,542 |
| 180620 | Student Aid - Food | 1,807 |
| 131000 | Supplies | 57,001 |
| 133500 | Supplies-Gasoline & Diesel | 149 |
| 131140 | TDC Contract Supplies | 590 |
| 138320 | Web Subscription | 13,161 |
| Total Operating Expense | | \$ 513,836 |

LEE COLLEGE DISTRICT
AUXILIARY SERVICES REVENUES AND EXPENSES
October-25

Cumulative

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

| By Account Type | | By Program | |
|---------------------------------|---------------------|---------------------------------|---------------------|
| | Revenues | | Revenues |
| Athletic Housing | \$ 45,900 | Athletics Housing | \$ 45,900 |
| Region 14 Tournament | \$ - | Region 14 Tournament | \$ - |
| Student Service Fees | \$ 129,307 | Student Service Fees | \$ 129,307 |
| Books and Classroom Materials | \$ 1,286,783 | Bookstore | \$ 1,286,783 |
| Campus Store | \$ 6,047 | Campus Store | \$ 6,047 |
| Sales-Cash Sales | \$ 1.04 | Arena Concessions | \$ 3,802 |
| Food Sales | \$ 85,349 | Café 34-Food Service | \$ 81,490 |
| Commissions-Vending | \$ 31,599 | Vending Machines | \$ 31,599 |
| Sales-Discounts | \$ (58) | | |
| Returned Check Fees | \$ 450 | Insufficient Checks | \$ 450 |
| Rental Fees-Campus Facilities | \$ 4,850 | Facility and Event Mgmt | \$ 4,850 |
| Total: | \$ 1,590,228 | Total: | \$ 1,590,228 |
| | Expenses | | Expenses |
| Salaries-Faculty | \$ 14,301 | Athletic Administration | \$ 36,841 |
| Salaries-Faculty PT/Overload | - | Athletic Trainer | 13,800 |
| Overtime | 41 | Basketball | 83,282 |
| Stipends | 9,316 | Athletics Housing | 4,003 |
| Salaries-Administrative | 53,718 | Volleyball | 109,476 |
| PT Salaries-Administrative | - | Cheerleaders | 26,833 |
| Salaries-Classified Staff | 7,092 | Student Activities | 27,813 |
| PT Salaries-Classified Staff | 11,403 | Navigator Drumline | - |
| Salaries-Service Staff | 20,623 | Bookstore - Main Campus | 642,225 |
| PT Salaries-Service Staff | 4,600 | Bookstore - Huntsville | 21,159 |
| Salaries-Student Assistants | 4,817 | Campus Store | 2,191 |
| Employer Medicare | 1,806 | Café 34-Food Service | 91,771 |
| FICA | 6,254 | Arena Concessions | 2,339 |
| Group Insurance-Staff | 16,633 | Vocational Scholarships | - |
| State Retirement Match-Grants | 8,717 | Theatre Arts Scholarships | - |
| Athletic Officials | 2,260 | Facility and Event Mgmt | - |
| Contract Service | 14,622 | Institutional Public Relation | 2,073 |
| Supplies | 6,971 | Total: | \$ 1,063,807 |
| Classroom Supplies | 5,106 | Net Revenues/(Expenses): | \$ 526,421 |
| Food | 859 | | |
| Non-Capitalized Equip. | - | | |
| Supplies - Gasoline & Diesel | - | | |
| Insurance-Other | - | | |
| Repairs/Maintenance | - | | |
| Cash Overage/Shortage | (18) | | |
| Promotional Items | 353 | | |
| Public Relations | 1,595 | | |
| Institutional Memberships | 6,225 | | |
| Student Activities | 9,691 | | |
| Utilities-Electricity | 2,126 | | |
| Utilities-Water/Sewage/Refuge | 1,877 | | |
| Travel - Teaching Sites | 71 | | |
| Travel | - | | |
| Travel-Recruitment | 9,804 | | |
| Travel-Professional Developmen | - | | |
| Travel-Student | 47,474 | | |
| Equipment | - | | |
| Cost of Goods Sold - Bookstore | 625,582 | | |
| Cost of Goods Sold - Food | 40,953 | | |
| Cost of Goods Sold - Nonfood | 3,915 | | |
| Scholarships | 125,021 | | |
| Total: | \$ 1,063,807 | | |
| Net Revenues/(Expenses): | \$ 526,421 | | |

LEE COLLEGE DISTRICT
Athletic Expenses - Year-to-Date
October-25
Cumulative

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

| By Account Type | | By Program | |
|---------------------------------|---------------------|---------------------------------|---------------------|
| | Revenue | | Revenue |
| Athletic Housing | \$ 45,900 | Athletics Housing | \$ 45,900 |
| Region 14 Tournament | - | Region 14 Tournament | - |
| Total: | \$ 45,900 | | \$ 45,900 |
| | Expenses | | Expenses |
| Salaries-Faculty | \$ 14,301 | Athletic Administration | \$ 36,841 |
| Overtime | 31 | Athletic Trainer | 13,800 |
| Stipends | 9,316 | Athletics Housing | 4,003 |
| Salaries - Administrative | 17,246 | Basketball | 83,282 |
| Salaries - Classified Staff | 7,092 | Volleyball | 109,476 |
| PT Salaries - Classified Staff | - | Region 14 Tournament | - |
| Salaries - Service Staff | - | Total: | \$ 247,402 |
| PT Salaries - Service Staff | - | | |
| Salaries - Student Assistants | - | Net Revenues/(Expenses): | \$ (201,502) |
| Employer Medicare | 675 | | |
| FICA | 2,885 | | |
| Group Insurance-Staff | 6,729 | | |
| State Retirement Match-Grants | 3,959 | | |
| Athletic Officials | 2,260 | | |
| Contract Service | 13,800 | | |
| Supplies | 832 | | |
| Institutional Memberships | 6,225 | | |
| Utilities - Electricity | 2,126 | | |
| Utilities - Water/Sewer | 1,877 | | |
| Travel-Recruitment | 9,804 | | |
| Travel-Student | 47,474 | | |
| Scholarships (GT=T&F-Adult) | 100,771 | | |
| Total: | \$ 247,402 | | |
| Net Revenues/(Expenses): | \$ (201,502) | | |

LEE COLLEGE DISTRICT
WORKFORCE AND COMMUNITY DEVELOPMENT REVENUES AND EXPENSES
October 2025
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 | \$ 84,497 | \$ (84,497) * |
| Advanced Technician Training | 26,500 | Advanced Technician Training | 94,726 | (68,226) |
| W&CD - Indust. Contract Training | 81,947 | W&CD - Indust. Contract Training | 15,174 | 66,773 |
| W&CD - Kids at College | - | W&CD - Kids at College | 337 | (337) |
| W&CD - Leisure Learning | 5,744 | W&CD - Leisure Learning | 2,343 | 3,401 |
| W&CD - Other Contract Training | 30,170 | W&CD - Other Contract Training | 15,185 | 14,985 |
| W&CD - Travel Program | 2,243 | W&CD - Travel Program | 747 | 1,496 |
| | <u>146,604</u> | | <u>213,009</u> | <u>(66,406) **</u> |
| Industrial Cross Credit - ADMIN | - | Industrial Cross Credit - ADMIN | 22,563 | (22,563) * |
| Fieldbus | (4,075) | Fieldbus | - | (4,075) |
| Industrial Open Enrollmen | 27,200 | Industrial Open Enrollmen | 7,052 | 20,148 |
| | <u>23,125</u> | | <u>29,615</u> | <u>(6,490)</u> |
| Healthcare Cross Credit - ADMIN | - | Healthcare Cross Credit - ADMIN | 26,622 | (26,622) * |
| Healthcare Open Enrollmen | 9,468 | Healthcare Open Enrollmen | 7,952 | 1,516 |
| | <u>9,468</u> | | <u>34,574</u> | <u>(25,107)</u> |
| Total Revenue | \$ 179,196 | Total Expenses | \$ 277,198 | \$ (98,002) |

| | Program Revenues | Program Expenses |
|-------------------------|-------------------|--------------------|
| Administrative Depts | \$ - | \$ 133,682 |
| Academic Depts | 179,196 | 143,516 |
| Net Revenues/(Expenses) | <u>\$ 179,196</u> | <u>\$ 277,198</u> |
| Net Revenues/Expenses | | \$ (98,002) |

* Administrative programs will not have a revenue source.

** Billing takes place after services are provided by WF

**LEE COLLEGE DISTRICT
RESTRICTED FEDERAL PROGRAMS**

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 | \$ - | \$ 47,589 | CCAMPIS | \$ 119,035 | \$ (71,446) |
| Direct Loans 2026 | - | 1,290,000 | Direct Loans 2026 | 1,584,881 | (294,881) |
| Ed Opportunity Center 2022-26 | - | - | Ed Opportunity Center 2022-26 | 51,282 | (51,282) |
| Federal Work Study 2026 | - | 11,735 | Federal Work Study 2026 | 45,594 | (33,859) |
| HCDE 2022 | 29,893 | - | HCDE 2022 | 500 | 29,393 |
| NSF ITYC-STEM 2028 | - | - | NSF ITYC-STEM 2028 | 10,000 | (10,000) |
| PELL - 2025 | - | (1,037) | PELL - 2025 | - | (1,037) |
| PELL - 2026 | - | 5,798,440 | PELL - 2026 | 6,190,700 | (392,260) |
| Perkins Prof Develop 2026 | - | - | Perkins Prof Develop 2026 | 1,050 | (1,050) |
| Perkins Guidance/Counsel 2026 | - | - | Perkins Guidance/Counsel 2026 | 27,990 | (27,990) |
| Perkins Instr Equipment 2026 | - | - | Perkins Instr Equipment 2026 | 11,192 | (11,192) |
| Perkins Spec Pops 2026 | - | - | Perkins Spec Pops 2026 | 9,737 | (9,737) |
| Perkins Upgrade Curr 2026 | - | - | Perkins Upgrade Curr 2026 | 37,296 | (37,296) |
| Perkins - Other 2026 | - | - | Perkins - Other 2026 | 39,503 | (39,503) |
| SAMSHA - Suicide Prevention | - | - | SAMSHA - Suicide Prevention | 12,861 | (12,861) |
| SEOG 2026 | - | 39,992 | SEOG 2026 | 39,992 | - |
| Small Business Develop 2025 | - | - | Small Business Develop 2025 | 16,537 | (16,537) |
| Student Support Serv 2020-2025 | - | - | Student Support Serv 2020-2025 | - | - |
| Student Support Serv 2026-2030 | - | 19,013 | Student Support Serv 2026-2030 | 35,174 | (16,161) |
| Title V Pathways 2019-2024 | - | 6,746 | Title V Pathways 2019-2024 | 17,383 | (10,637) |
| Total Revenues: | \$ 29,893 | \$ 7,212,478 | Total Expenses - All Purposes: | \$ 8,250,707 | \$ (1,008,336) |

**LEE COLLEGE DISTRICT
RESTRICTED STATE PROGRAMS**

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 | \$ - | NSRP 25-27 | \$ - | \$ 301,078 |
| 5251900025 TRUE 25 | 127,753 | - | TRUE 25 | - | 127,753 |
| 5257231026 TEOG Workstudy Mentorship 2026 | - | 4,135 | TEOG Workstudy Mentorship 2026 | 13,678 | (9,543) |
| 5251900026 THECB SSAP | 15,182 | 66,045 | THECB SSAP | 6,020 | 75,206 |
| 5251900025 THECB TRUE 2024-2025 Grant | - | - | THECB TRUE 2024-2025 Grant | 17,641 | (17,641) |
| 5257230026 TEOG 2026 | - | 81,618 | TEOG 2026 | 81,618 | - |
| Total Revenues: | \$ 444,013 | \$ 151,798 | Total Expenses | \$ 118,958 | \$ 476,852 |

**LEE COLLEGE DISTRICT
RESTRICTED LOCAL PROGRAMS**

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 | | | |
| Ellucian Path Scholarship | \$ - | \$ 10,000 | Ellucian Path Scholarship | \$ 10,000 | \$ - |
| Chambers Speech Lab | 82,164 | - | Chambers Speech Lab | - | 82,164 |
| CCPIW - Community College Partnership Initiative | 70,051 | - | CCPIW - Community College Partnership Initiative | - | 70,051 |
| Ed Opp Center Match | 82 | - | Ed Opp Center Match | - | 82 |
| Educate Texas Grant | 365 | - | Educate Texas Grant | - | 365 |
| Energy Venture Camp | 4,812 | - | Energy Venture Camp | (31) | 4,843 |
| Exxon Industrial Contribution | 6,580 | - | Exxon Industrial Contribution | 1,558 | 5,022 |
| Houston Guided Pathways Advisory | - | 50,000 | Houston Guided Pathways Advisory | - | 50,000 |
| Powell-Huntsville Scholarship | - | - | Powell-Huntsville Scholarship | - | - |
| Rodel Dual Enrollment 2025 | 59,772 | - | Rodel Dual Enrollment 2025 | 17,495 | 42,277 |
| SBDC Program 2025 | 49 | - | SBDC Program 2025 | - | 49 |
| SBDC Program Income 2025 | 17,211 | - | SBDC Program Income 2025 | 338 | 16,873 |
| Trellis Huntsville Scholarship | - | 485 | Trellis Huntsville Scholarship | 485 | - |
| Reimbursed by the Lee College Foundation on a quarterly basis: | | | | | |
| ExxonMobil Process Tech 2024 | \$ - | \$ - | ExxonMobil Process Tech 2024 | \$ 3,669 | \$ (3,669) |
| Exxon Soft Skills Curriculum | - | - | Exxon Soft Skills Curriculum | 1,500 | (1,500) |
| GTF -Pathways from Prison | - | - | GTF -Pathways from Prison | 18,563 | (18,563) |
| GTF Texas Emergency Roadmap | - | - | GTF Texas Emergency Roadmap | 9,865 | (9,865) |
| Hou Endow Teacher Pathways | - | - | Hou Endow Teacher Pathways | 6,206 | (6,206) |
| Student Basic Needs | - | - | Student Basic Needs | - | - |
| Trellis Pathways from Prison | - | - | Trellis Pathways from Prison | 7,352 | (7,352) |
| Student Resource and Advocacy Center (SRAC) | - | - | Student Resource and Advocacy Center (SRAC) | (5,505) | 5,505 |
| Texas Mutual Insurance Grant | - | - | Texas Mutual Insurance Grant | 5,182 | (5,182) |
| Total Revenues | \$ 241,086 | \$ 60,485 | Total Expenses | \$ 76,678 | \$ 224,893 |

Lee College
Checks > \$25,000
October 2025

| Payment Date | Supplier Name | Payment Amount | Account | Explanation |
|--------------|------------------------------------|----------------|---------|-------------------------------------|
| 10/2/2025 | TXU Energy Retail Company LLC | 105,022.93 | MAIN | Utilities |
| 10/2/2025 | Darr Equipment LP | 71,305.00 | MAIN | Caterpillar Equipment - Maintenance |
| 10/9/2025 | Allied Fire Protection LLP* | 121,325.00 | CONST | Multi Area Sprinkler Installation |
| 10/9/2025 | Assessment Technologies Institute* | 58,956.50 | MAIN | Testing for Nursing |
| 10/9/2025 | M Scott Construction, INC* | 170,821.21 | MAIN | Cosmetology Renovation |
| 10/9/2025 | Rotolo Consultants, Inc* | 25,191.98 | MAIN | Lawncare |
| 10/13/2025 | Hyland Software Inc | 51,274.30 | MAIN | OnBase Subscription |
| 10/14/2025 | Achieving the Dream Inc | 34,500.00 | MAIN | Coaching Experience 2025-2026 |
| 10/14/2025 | JourneyEd.com* | 32,012.00 | MAIN | Adobe License |
| 10/16/2025 | Oracle America Inc | 104,928.28 | MAIN | Peoplsoft |
| 10/23/2025 | Solid Border Inc* | 124,337.23 | MAIN | Firewall Upgrade |
| 10/28/2025 | Goose Creek Consolidated ISD | 139,600.00 | MAIN | Dual Credit |
| 10/28/2025 | Johnson Controls Inc* | 25,420.73 | MAIN | Install Chiller |

Total Checks >\$25K from Operating/Construction \$ 1,064,695.16

| Facility Projects - As of 11/30/2025 | | | | | | |
|---|---------------------|---------------------------------------|------------|-----------------|-----------------|-----------------|
| Project | Vendor | Funding Source | Dept. | Budget | Expenses | Net |
| Cosmetology Renovation (Design) | Arcadis | Lost Revenue Funds | 2802500000 | \$ 222,530.00 | \$ 217,411.81 | \$ 5,118.19 |
| | CJG | | | | | |
| Cosmetology Renovation (Reimbursables) | Engineering/DBR | | | | | |
| | Engineering | Lost Revenue Funds | 2802500000 | \$ 70,000.00 | \$ 45,230.26 | \$ 24,769.74 |
| Cosmetology Renovation (Construction) | M Scott | Lost Revenue Funds | 2802500000 | \$ 3,316,591.85 | \$ 3,150,762.26 | \$ 165,829.59 |
| Furniture & Equip (Surplus FY23) | FMG | Board Designated Surplus (\$1.688 MM) | 2802100000 | \$ 1,688,000.00 | \$ 1,676,527.50 | \$ 11,472.50 |
| 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 | \$ 1,195,289.97 | \$ 2,787,210.03 |

Capital Projects Fund - Fund 10800

FY 2025-2026

Updated: 9/30/2025

| Department ID | Department | Projects/Capital Purchase | Revised Amount | Encumbered | Actual Sept 25 | Actual Oct 25 | Total Expenses | Budget Remaining |
|---------------|---------------------------------------|--|---------------------|-------------------|----------------|-------------------|-------------------|-------------------|
| 4181500000 | Bookstore | Bookstore - Lockers | \$ 24,000 | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| | Bookstore Total | | \$ 24,000 | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| 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 | - | - | - | - | 122,000 |
| 4495000000 | Information Technology | Firewall Upgrade | 160,000 | 31,338 | - | 124,337 | 155,675 | 4,325 |
| 4495000000 | Information Technology | Wireless Upgrade Phase 3 | 280,000 | - | - | - | - | 280,000 |
| 4495000000 | Information Technology | Hyflex Classroom | 62,538 | 62,708 | - | 2,288.32 | 64,997 | (2,458.69) |
| 4495000000 | Information Technology | Disaster Recovery Critical Co-Location | 325,000 | - | - | - | - | 325,000 |
| 4495000000 | Information Technology | Tucker Hall Hearing Loop Project | 37,462 | 7,279 | - | 7,279 | 14,557 | 22,905 |
| | Information Technology Total | | \$ 1,007,000 | \$ 101,325 | \$ - | \$ 133,904 | \$ 235,229 | \$ 771,771 |
| 2807500000 | Shipping & Receiving | Pallet Jack | 7,000 | - | - | - | - | 7,000 |
| 2807500000 | Shipping & Receiving | Utility Vehicle | 15,000 | - | - | - | - | 15,000 |
| | Shipping & Receiving Total | | \$ 22,000 | \$ - | \$ - | \$ - | \$ - | \$ 22,000 |
| 2802500000 | Facilities | Internal Signage | 75,000 | - | - | - | - | 75,000 |
| 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 | - | 71,430 | - |
| 2802500000 | Facilities | Golf Carts (4-5) | 35,000 | - | - | - | - | 35,000 |
| 2802500000 | Facilities | New Maintenance Vehicles | 150,000 | - | - | - | - | 150,000 |
| 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 | - | - | - | - | 250,000 |

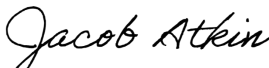
| Department ID | Department | Projects/Capital Purchase | Revised Amount | Encumbered | Actual Sept 25 | Actual Oct 25 | Total Expenses | Budget Remaining |
|--------------------|-----------------------------------|--|---------------------|-------------------|------------------|-------------------|-------------------|---------------------|
| 2802500000 | Facilities | Portable Generator | 175,000 | - | - | - | - | 175,000 |
| 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 | - | - | 26,154 | 26,154 | 158,846 |
| 2802000000 | Facilities | Paint And Carpet Projects | 208,798 | - | - | - | - | 208,798 |
| 2802500000 | Facilities | 660 W Texas remodel | 50,000 | - | - | - | - | 50,000 |
| 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 | 650,000 | - | - | - | - | 650,000 |
| 2802500000 | Facilities | Green Room Showers | - | - | - | - | - | - |
| 2802500000 | Facilities | Flooring Misc Buildings | 150,000 | 60,810 | - | - | 60,810 | 89,190 |
| 2802500000 | Facilities | Side walk repairs | 75,000 | - | - | - | - | 75,000 |
| 2802500000 | Facilities | Tennis Court Foundation | 65,000 | - | - | - | - | 65,000 |
| 2802500000 | Facilities | Elevator Modifications | 480,000 | 289,320 | - | - | 289,320 | 190,680 |
| 1000000000 | Non-Departmental | Unallocated Amount | 151,983 | - | - | - | - | 151,983 |
| | Facilities Total | | \$ 7,336,891 | \$ 350,130 | \$ 71,430 | \$ 26,154 | \$ 447,715 | \$ 6,889,177 |
| 2113800000 | Emergency Mgmt Cap Projects | Centegix Wearable Panic Alarm Cards | 81,000 | - | - | - | - | 81,000 |
| 2114000000 | Emergency Mgmt Cap Projects | Surviellance System/Cameras Maintenance | 65,077 | - | - | - | - | 65,077 |
| 2114000000 | Emergency Mgmt Cap Projects | Security Glass Film | 30,000 | - | - | - | - | 30,000 |
| 2114000000 | Emergency Mgmt Cap Projects | First Aid Cabinets | 2,500 | - | - | - | - | 2,500 |
| 2114000000 | Emergency Mgmt Cap Projects | DNA Access Door Locks | 2,398 | - | - | - | - | 2,398 |
| 2114000000 | Emergency Mgmt Cap Projects | Lightening Detector | 4,700 | - | - | - | - | 4,700 |
| 2114000000 | Emergency Mgmt Cap Projects | AED | 28,700 | - | - | - | - | 28,700 |
| 2114000000 | Emergency Mgmt Cap Projects | PA Speaker System (Internal Only) | 136,495 | - | - | - | - | 136,495 |
| 2114000000 | Emergency Mgmt Cap Projects | Gunshot Detection | 14,800 | - | - | - | - | 14,800 |
| 2114000000 | Emergency Mgmt Cap Projects | Surviellance System/Cameras | 603,500 | - | - | - | - | 603,500 |
| 2114000000 | Emergency Mgmt Cap Projects | Surviellance System 3rd Party Cable Pulls | 87,000 | - | - | - | - | 87,000 |
| | Emergency Management Total | | \$ 1,056,170 | \$ - | \$ - | \$ - | \$ - | \$ 1,056,170 |
| Grand Total | | | \$ 9,571,061 | \$ 451,455 | \$ 71,430 | \$ 160,058 | \$ 682,944 | \$ 8,888,118 |

LEE COLLEGE DISTRICT
For the Month Ending October 31, 2025


| Fund Source | Par Value | 8/31/2025 | Net Additions/ (Withdrawals) | 9/30/2025 | Yield | Accrued Interest Earnings |
|--|-------------------------|-------------------------|---------------------------------|-------------------------|-------|------------------------------|
| Unrestricted | | | | | | |
| JP Morgan Chase - Operating | \$ 1,164,883.20 | \$ 1,380,762.35 | \$ (215,879.15) | \$ 1,164,883.20 | | |
| Lonestar - General Fund | \$ 17,092,187.18 | \$ 9,740,515.88 | \$ 7,351,671.30 | \$ 17,092,187.18 | 4.26% | \$ 51,671.30 |
| US Bank - Operating | \$ 1,904,527.23 | \$ 1,898,114.33 | \$ 6,412.90 | \$ 1,904,527.23 | 3.92% | \$ 6,482.19 |
| Total Unrestricted Cash and Cash Equiv. | \$ 20,161,597.61 | \$ 13,019,392.56 | \$ 7,142,205.05 | \$ 20,161,597.61 | | \$ 58,153.49 |
| Restricted | | | | | | |
| Lone Star - Board Reserves | \$ 75,826.84 | \$ 75,551.99 | \$ 274.85 | \$ 75,826.84 | 4.26% | \$ 274.85 |
| US Bank - Board Reserves | \$ 27,065,123.25 | \$ 26,382,903.53 | \$ 304,943.48 | \$ 26,687,847.01 | 3.49% | \$ 135,426.09 |
| Total Board Reserves | \$ 27,140,950.09 | \$ 26,458,455.52 | \$ 305,218.33 | \$ 26,763,673.85 | | \$ 135,700.94 |
| US Bank - Capital Asset Reserves | \$ 1,745,587.58 | \$ 1,739,710.65 | \$ 5,876.93 | \$ 1,745,587.58 | 3.92% | \$ 5,941.23 |
| US Bank - Insurance Reserves | \$ 3,209,854.05 | \$ 3,121,358.52 | \$ 40,378.34 | \$ 3,161,736.86 | 3.82% | \$ - |
| Lone Star - Insurance Reserves | \$ 31,752.67 | \$ 31,637.58 | \$ 115.09 | \$ 31,752.67 | 4.26% | \$ 115.09 |
| Chase - Construction | \$ 4,565.15 | \$ 4,790.15 | \$ (225.00) | \$ 4,565.15 | | \$ - |
| TexPool - Construction | \$ 2,755,910.93 | \$ 2,870,486.34 | \$ (114,575.41) | \$ 2,755,910.93 | 4.14% | \$ 9,749.59 |
| TXFIT - Lost Revenue Funds | \$ 1,065,356.48 | \$ 1,231,999.04 | \$ (166,642.75) | \$ 1,065,356.29 | 4.43% | \$ 4,178.46 |
| Total Restricted Cash | \$ 35,953,976.95 | \$ 35,458,437.80 | \$ 70,145.53 | \$ 35,528,583.33 | | \$ 155,685.31 |
| Total Cash (Restricted and Unrestricted) | \$ 56,115,574.56 | \$ 48,477,830.36 | \$ 7,212,350.58 | \$ 55,690,180.94 | | \$ 213,838.80 |
| Land Held for Investment | \$ 16,390,000.00 | \$ 16,390,000.00 | \$ - | \$ 16,390,000.00 | | |
| Total Cash & Investments (Restricted and Unre | \$ 72,505,574.56 | \$ 60,417,629.36 | \$ 7,212,350.58 | \$ 72,080,180.94 | | \$ 213,838.80 |

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 - VP, Finance/CFO



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 Meeder Public Funds - Patterson Group 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 8/31/2025 \$23,723,795
Selah Tacconi, Executive Director of Foundation & Resource Development, 200 Lee Drive, Baytown, TX 77520; 281-425-6453; stacconi@lee.edu.