

# Monthly Financial Report

April 2026





# Lee College District

## Monthly Financial Report

<b>Contents</b>	
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
Facility Projects	Page 16
Capital Projects	Page 17
Investment Reports	Page 19

# MEMORANDUM

**To:** Jacob Atkin  
**From:** Renea Woodruff  
**Date:** May 26, 2026  
**Subject:** Board Financials for **April 30, 2026**

---

Attached are the financial reports for the month ended April 30, 2026, reflecting activity for the eighth 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 April, 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 April**

### **Key Highlights**

- Tuition – In-District Tuition was slightly higher than the projected monthly budget. \$21K more than projected for April.
- Dual Credit Tuition was slightly above the projected amount by \$70K. Year-to-date DC tuition of \$2.5M, in which it has already exceeded the overall budget of \$2.1M.
- Tuition Waivers came in higher than the projected monthly budget by approximately \$291K.
- Student fees (Registration, Student Services, Technology, etc.) are below the projected monthly budget by \$21K.
- The My-Books Fees were higher than the monthly projected budget by \$28K. And My-Books Waivers were lower than the projected budget by \$103K.
- District Taxes (M&O and I&S) – District tax collections were higher than the April 2026 monthly budget. This is primarily due to timing of collections and posting of payments by the Tax Assessor’s office. \$350K
- Workforce/Continuing Education Revenues were lower than projected monthly budget by \$29K, likely due to timing of course offerings and courses offered.
- Interest income is below the monthly budget projection by \$200, 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 69%.
- The overall revenues are 91% of the total budget as of April 2026.

## **Expenses for April**

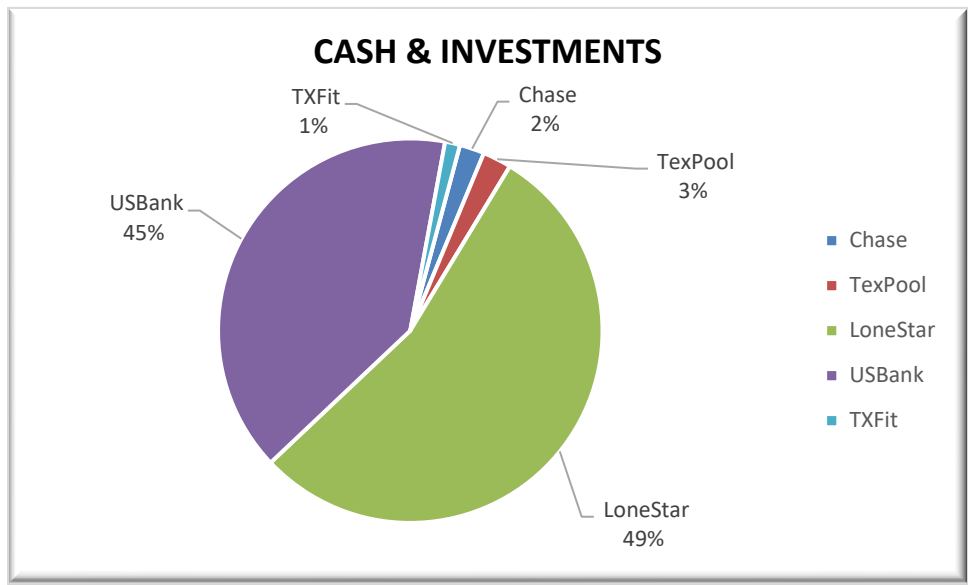
### **Key Highlights**

- Personnel Costs were right on target for April. Currently all personnel costs are at 67% of the total budget for FY 2026.
- Computer Software and Contract Services expenses were slightly higher 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 \$37K.
- Travel expenses were lower than the projected amount for April by \$80K. This is likely due to the timing of travel expenses being recorded.
- Other operating expenses are below the projections for April, primarily due to the timing of bookstore inventory purchases and contract services.
- The overall expenses are 62% of the total budget as of April 2026.

**Cash Position**

Our cash position is strong. The estimated cash balance as of April 2026 is approximately \$75.4 million. Of the cash balance, \$39.3 million is Operating Funds and Construction Funds; \$35 million in Board Reserves; and \$1.1 million in Lost Revenue Funds we acquired through the CARES Grant.



Overall, there was a net decrease of approximately \$3.1 million for the month of April. 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**

April-26

REVENUES	FY 2026	Actual Month	Year To Date	Projected	% Variance
		April-26	Projections	Vs. Budget	to Budget
1 Tuition-Resident In- District	\$ 5,100,000	\$ 397,170	\$ 5,027,493	\$ (72,507)	-1.42%
2 Tuition-Out of District	4,220,000	457,037	4,522,717	302,717	7.17%
3 Tuition-Non-Resident	436,644	63,788	575,974	139,330	31.91%
4 Tuition -Dual Credit	2,100,000	192,180	2,552,316	452,316	21.54%
5 Tuition Waivers	(1,300,000)	(32,333)	(1,237,669)	62,331	-4.79%
6 MyBooks Waivers	(250,000)	(27,027)	(317,834)	(67,834)	27.13%
7 TPEG Transfers-Resident	(595,836)	(79,054)	(713,330)	(117,494)	19.72%
8 TPEG Transfers-Non-Resident	(26,199)	(3,593)	(69,480)	(43,281)	165.20%
9 Repeat Course Fee	158,950	16,660	139,097	(19,853)	-12.49%
10 Student Service Fees	265,000	34,091	258,430	(6,570)	-2.48%
11 Registration Fees	551,650	74,100	537,477	(14,173)	-2.57%
12 General Use Fee	2,013,065	199,545	1,877,554	(135,511)	-6.73%
13 myBooks Fees	2,800,000	215,824	2,985,802	185,802	6.64%
14 International Education Fee	21,750	2,966	21,200	(550)	-2.53%
15 Laboratory Fees	494,300	45,357	620,697	126,397	25.57%
16 Learning Technology Fee	542,600	74,155	529,922	(12,678)	-2.34%
17 Re-Entry Fee Huntsville	400,000	10,710	349,319	(50,681)	-12.67%
18 Student Telehealth Services	222,300	26,500	229,025	6,725	3.03%
19 Refund -Student Fees	-	-	1,106	1,106	0.00%
20 Other Student Fees	458,845	17,305	433,845	(25,000)	-5.45%
21 State Appropriations	20,028,679	-	20,125,237	96,558	0.48%
22 District Taxes - Maint. & Operations	39,361,735	381,110	40,088,669	726,934	1.85%
23 District Taxes - Interest & Sinking	1,385,678	12,216	1,380,625	(5,053)	-0.36%
24 Workforce/CE Revenues	1,500,000	142,849	1,449,260	(50,740)	-3.38%
25 Revenue in Lieu of Taxes (PILOT/FTZ)	2,250,127	-	2,195,021	(55,106)	-2.45%
26 Other Revenues	1,900,512	310,468	2,122,018	221,506	11.66%
27 Interest Income	2,600,000	444,522	2,479,915	(120,085)	-4.62%
<b>Total Revenues:</b>	<b>\$ 86,639,800</b>	<b>\$ 2,976,547</b>	<b>\$ 88,164,404</b>	<b>\$ 1,524,604</b>	<b>1.76%</b>

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

Expenses	FY 2026	Actual April-26	Year to Date Projections	Projected Vs. Budget	% Variance to Budget
1 Salaries-Faculty	\$ 14,646,430	1,174,980	14,657,849	(11,419)	-0.08%
2 Salaries-Faculty PT/Overload	4,415,530	458,418	4,272,359	143,171	3.24%
3 Overtime	223,000	16,161	231,601	(8,601)	-3.86%
4 Stipends	1,224,534	121,326	1,296,023	(71,489)	-5.84%
5 Salaries-Administrative Support	13,619,047	1,159,623	13,818,111	(199,064)	-1.46%
6 PT Salaries-Admin Support	111,000	23,365	207,275	(96,275)	-86.73%
7 Salaries-Classified Staff	4,185,636	355,466	4,214,135	(28,499)	-0.68%
8 PT Salaries-Classified Staff	1,137,591	91,658	1,011,179	126,412	11.11%
9 Salaries-Service Staff	3,167,191	269,582	3,151,550	15,641	0.49%
10 PT Salaries-Service Staff	295,914	19,405	225,740	70,174	23.71%
11 Salaries-Student Assistants	207,000	58,855	352,229	(145,229)	-70.16%
12 Employer Medicare	553,365	52,968	594,792	(41,427)	-7.49%
13 FICA	2,020,930	190,914	2,188,100	(167,170)	-8.27%
14 OBRA Admin Costs	6,500	-	-	6,500	100.00%
15 Group Insurance-Staff	3,953,360	356,190	4,055,699	(102,339)	-2.59%
16 Workers Compensation	130,000	1,216	44,575	85,425	65.71%
17 Educational Assistance	50,000	-	45,263	4,737	9.47%
18 Unemployment Compensation Ins	45,000	-	22,701	22,299	49.55%
19 State Retirement Match-Grants	1,418,751	108,106	1,319,473	99,278	7.00%
20 ORP Contributions (1.19%)	358,696	18,253	267,265	91,431	25.49%
21 Retirement-New Member Surcharge	75,000	8,767	100,531	(25,531)	-34.04%
22 Employee Assistance Plan	19,750	1,632	18,319	1,431	7.25%
23 Legal Fees	365,000	19,348	335,960	29,040	7.96%
23 Contract Service	4,783,112	300,900	3,824,095	959,017	20.05%
23 Instruction Contract Service	578,700	180,600	458,068	120,632	20.85%
23 Computer Software	4,863,309	281,239	4,824,767	38,542	0.79%
23 Equipment	1,188,070	55,885	1,121,198	66,872	5.63%
23 Insurance	1,513,000	-	1,513,000	-	0.00%
23 Other Operating Expense	10,097,069	393,638	9,277,215	819,854	8.12%
23 Repairs/Maintenance	3,389,024	154,978	2,962,711	426,313	12.58%
23 Travel/Professional Development	1,457,984	73,485	1,107,032	350,952	24.07%
23 Utilities	1,989,242	146,020	1,677,001	312,241	15.70%
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	1,247,063	7,203	1,247,063	-	0.00%
	\$ 86,639,800	\$ 6,100,180	\$ 85,727,865	\$ 911,935	1.05%

**Net Revenues/(Expenses):** \$ - \$ (3,123,633) \$ 2,436,539

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	Projected May-26	Projected June-26	Projected July-26	Projected August-26	Total FY 2026	2026 Budget	Variance to Budget		
<b>Revenues</b>																	
1 Tuition-Resident In- District	1,966,107	340,483	519,796	335,816	716,903	32,341	(7,992)	397,170	178,761	(16,379)	543,339	21,147	5,027,493	5,100,000	(72,507)		
2 Tuition-Out of District	2,101,096	375,931	583,368	492,664	343,319	(16,273)	(3,263)	457,037	250,066	(53,474)	(6,672)	(1,083)	4,522,717	4,220,000	302,717		
3 Tuition-Non-Resident	252,814	40,670	98,420	53,887	47,138	3,656	(3,907)	63,788	19,112	1,871	(1,474)	-	575,974	436,644	139,330		
4 Tuition- Dual Credit	1,171,905	706,893	251,519	160,696	47,167	(410)	2,926	192,180	22,286	(1,216)	(1,783)	152	2,552,316	2,100,000	452,316		
5 Tuition Waivers	(663,891)	(56,429)	(52,399)	(121,431)	(154,615)	(5,785)	92,008	(32,333)	(428,444)	(9,933)	48,519	147,123	(1,237,669)	(1,300,000)	62,331		
6 MyBooks Waivers	(181,698)	(114,972)	(33,165)	(32,274)	(1,980)	(495)	(2,027)	76,364	(39)	(39)	505	(117)	(317,834)	(250,000)	(67,834)		
7 TPEG Transfers-Resident	(277,885)	(89,392)	(81,123)	(53,288)	(62,226)	(2,786)	(9,640)	(79,054)	(1,360)	4,864	(50,760)	(10,040)	(713,330)	(595,836)	(117,494)		
8 TPEG Transfers-Non-Resident	(15,169)	(2,440)	(5,905)	(3,233)	(2,828)	(219)	(3,593)	(13,846)	(7,388)	88	(15,171)	(69,480)	(26,199)	(43,281)			
9 Repeat Course Fee	50,660	6,205	11,390	15,725	25,840	170	(255)	16,660	12,614	1,411	(1,323)	-	139,097	158,950	(19,853)		
10 Student Service Fees	111,329	17,977	29,192	26,764	21,759	288	(388)	34,091	20,305	(2,673)	(152)	(63)	258,430	265,000	(6,570)		
11 Registration Fees	226,600	36,050	57,900	54,000	46,600	1,700	(750)	74,100	45,336	(3,796)	-	(264)	537,477	551,650	(14,173)		
12 General Use Fee	860,024	138,076	235,819	202,686	155,374	(407)	(4,097)	199,545	113,160	(19,263)	(3,042)	(320)	1,877,554	2,013,065	(135,511)		
13 myBooks Fees	1,318,784	264,669	328,463	216,152	384,825	1,043	(3,231)	215,824	65,117	(29,105)	210,762	12,499	2,985,802	2,800,000	185,802		
14 International Education Fee	8,948	1,435	2,316	2,168	1,791	32	(29)	2,966	1,811	(224)	(8)	(6)	21,200	21,750	(550)		
15 Laboratory Fees	286,413	85,562	111,884	50,262	21,814	6,094	(66)	45,357	17,908	(4,393)	(78)	(61)	620,997	494,300	126,397		
16 Learning Technology Fee	223,708	35,863	57,900	54,188	44,783	798	(715)	74,155	45,178	(5,590)	(194)	(150)	529,922	542,600	(12,678)		
17 Re-Entry Fee Huntsville	97,470	17,190	28,620	(990)	76,950	3,690	90	10,710	2,633	1,881	108,159	2,916	349,319	400,000	(50,681)		
18 Student Telehealth Services	97,738	38,488	21,588	18,825	14,713	400	(138)	26,500	11,936	(899)	(50)	(75)	229,025	222,300	6,725		
19 Refund -Student Fees	1,106	728	(728)	-	-	-	-	-	-	-	-	-	1,106	-	1,106		
20 Other Student Fees	114,791	31,848	36,291	14,116	77,829	-	-	14,313	8,438	17,305	14,247	8,026	82,304	14,337	433,845	458,845	(25,000)
21 State Appropriations	-	10,054,171	-	-	-	5,075,852	-	-	-	-	-	-	4,995,214	-	20,125,237	20,028,679	96,558
22 District Taxes - Maint. & Operations	76,545	63,020	111,448	8,465,787	19,472,552	10,768,729	510,678	381,110	84,639	23,856	76,481	53,825	40,088,669	39,361,735	726,934		
23 District Taxes - Interest & Sinking	5,059	-	-	286,702	672,827	17,068	12,216	6,739	6,095	2,532	-	-	512	1,380,625	1,385,678	(5,053)	
24 Workforce/CE Revenues	56,202	122,995	49,763	31,049	84,324	36,559	76,979	142,849	211,661	121,434	262,604	252,843	1,449,260	1,500,000	(50,740)		
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	310,468	163,071	98,995	76,537	198,662	2,122,018	1,900,512	221,506		
27 Interest Income	121,620	413,814	85,791	252,610	107,985	156,910	217,363	444,522	156,942	219,549	142,012	160,796	2,479,915	2,600,000	(120,085)		
<b>Total Revenues:</b>	<b>8,150,168</b>	<b>12,661,519</b>	<b>2,531,393</b>	<b>12,705,882</b>	<b>22,289,332</b>	<b>17,097,348</b>	<b>1,021,457</b>	<b>2,976,547</b>	<b>1,076,235</b>	<b>333,541</b>	<b>6,483,520</b>	<b>837,462</b>	<b>88,164,404</b>	<b>86,639,800</b>	<b>1,524,604</b>		
<b>Expenses</b>																	
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	1,315,993	1,300,588	1,242,140	1,252,909	14,657,849	14,646,430	(11,419)		
2 Salaries-Faculty PT/Overload	222,550	475,786	493,561	483,083	54,426	402,995	443,659	458,418	305,096	325,314	288,090	319,381	4,272,359	4,415,530	(143,171)		
3 Overtime	4,728	19,748	19,024	18,138	19,966	17,609	42,156	16,161	15,997	28,679	12,229	17,167	231,601	223,000	(8,601)		
4 Stipends	88,172	88,153	93,949	93,248	91,611	116,237	137,411	121,326	113,332	116,929	116,456	119,199	1,296,023	1,224,534	(71,489)		
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	1,157,015	1,152,466	1,158,588	1,159,796	13,818,111	13,619,047	(199,064)		
6 PT Salaries-Admin Support	11,181	22,982	19,711	22,217	19,328	21,989	23,151	23,365	6,558	9,179	9,529	18,084	207,275	111,000	(96,275)		
7 Salaries-Classified Staff	341,949	344,032	340,931	341,797	344,922	346,115	358,189	355,466	352,931	361,758	368,573	357,471	4,214,135	4,185,636	(28,499)		
8 PT Salaries-Classified Staff	41,164	87,618	86,070	71,865	62,564	85,180	93,042	91,658	94,538	109,846	88,576	99,057	1,011,179	1,137,591	(126,412)		
9 Salaries-Service Staff	263,041	259,887	265,419	271,062	272,709	262,978	263,438	269,582	257,828	253,276	256,878	255,454	3,151,550	3,167,191	(15,641)		
10 PT Salaries-Service Staff	6,024	14,227	15,355	14,106	15,275	14,520	19,675	19,405	22,090	31,940	27,626	25,497	225,740	295,914	(70,174)		
11 Salaries-Student Assistants	12,188	37,442	45,518	38,822	18,698	27,729	36,859	58,855	19,112	19,248	19,286	18,473	352,229	207,000	(145,229)		
12 Employer Medicare	48,523	51,064	52,173	52,216	47,739	51,862	53,219	52,968	46,318	46,730	45,480	46,503	594,792	553,365	(41,427)		
13 FICA	179,795	186,700	186,530	186,206	191,818	191,005	192,933	190,914	174,394	170,415	168,056	169,335	2,188,100	2,020,930	(167,170)		
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	347,814	345,999	346,493	346,642	4,055,699	3,953,360	(102,339)		
16 Workers Compensation	38,261	1,314	164	447	1,626	399	1,216	532	532	616	616	616	44,575	130,000	(85,425)		
17 Educational Assistance	1,500	-	-	-	15,000	1,500	-	-	-	-	22,737	4,525	-	45,263	50,000	(4,737)	
18 Unemployment Compensation Ins	1,724	-	1,530	-	11,010	-	-	-	-	-	8,436	-	-	22,701	45,000	(22,299)	
19 State Retirement Match-Grants	95,407	101,642	106,949	106,877	109,082	100,562	108,439	108,106	119,657	120,503	121,655	120,594	1,319,473	1,418,751	(99,278)		
20 ORP Contributions (1.19%)	17,410	17,028	18,197	2,615	34,209	16,796	18,069	18,253	31,163	5,379	57,476	30,669	267,265	358,696	(91,431)		
21 Retirement-New Member Surcharge	6,935	16,393	11,669	11,952	5,919	7,973	8,708	8,767	6,523	4,381	5,411	5,899	100,531	75,000	(25,531)		
22 Employee Assistance Plan	1,368	1,368	1,368	1,368	1,368	1,632	1,632	1,632	1,646	1,646	1,646	1,646	13,819	19,750	(5,931)		
23 Legal Fees	-	8,246	31,438	28,770	15,370	41,510	45,354	19,348	85,579	28,715	16,832	14,799	335,960	365,000	(29,040)		
24 Contract Service	603,630	188,593	217,994	310,882	491,511	317,505	248,453	300,900	278,824	288,330	227,172	350,300	3,824,095	4,783,112	(959,017)		
25 Instruction Contract Service	450	193,483	16,675	1,460	15,935	2,940	5,430	180,600	18,825	2,796	14,148	5,326	458,068	578,700	(120,632)		
26 Computer Software	555,065	183,592	87,275	118,891	619,261	139,300	318,067	281,239	1,133,554	907,134	154,037	327,351	4,824,767	4,863,309	(38,542)		
27 Equipment	65,388	11,042	75,621	-	388,619	-	33,788	35,665	55,885	119,257	171,618	56,427	1,070,011	1,188,070	(118,059)		
28 Insurance	539,544	12,813	-	-	-	3,301	18,938	-	-	-	-	-	938,404	1,513,000	(574,596)		
29 Other Operating Expense	2,023,262	577,188	522,879	370,037	796,950	640,047	430,600	393,638	788,313	980,926	1,101,969	651,406	9,277,215	10,097,069	(819,854)		
30 Repairs/Maintenance	105,127	138,658	67,331	266,759	140,360	217,887	262,432	154,978	110,107	552,439	163,647	782,988	2,962,711	3,389,024	(426,313)		
31 Travel/Professional Development	69,194	118,416	109,600	62,575	57,039	100,771	73,485	101,819	117,325	99,463	74,506	1,107,032	1,457,984	(350,952)			
32 Utilities	12,809	162,173	40,352	152,503	246,171	145,836	47,382	146,020	155,348	163,742	111,506						

**LEE COLLEGE EISTRIC**  
**FY 2026 Unrestricted Actual/Cumulative**

	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Actual February-26	Actual March-26	Actual April-26	Projected May-26	Projected June-26	Projected July-26	Projected August-26	2026 Budget	Variance to Budget
<b>Revenues</b>														
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	4,479,386	4,463,007	5,006,346	5,027,493	5,100,000	(72,507)
2 Tuition-Out of District	2,101,096	2,477,027	3,060,395	3,553,058	3,896,378	3,880,104	3,876,842	4,333,879	4,583,945	4,530,472	4,523,800	4,522,717	4,220,000	302,717
3 Tuition-Non-Resident	252,814	293,484	391,904	445,791	492,929	496,584	492,677	556,465	575,577	577,448	575,974	574,448	436,644	139,330
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	2,555,162	2,553,946	2,552,164	2,552,316	2,100,000	452,316
5 Tuition Waivers	(663,891)	(720,319)	(772,719)	(894,149)	(1,048,764)	(1,054,549)	(962,541)	(994,874)	(1,423,317)	(1,433,310)	(1,384,791)	(1,237,669)	(1,300,000)	62,331
6 MyBooks Waivers	(181,698)	(296,670)	(329,835)	(362,109)	(364,089)	(367,026)	(367,521)	(394,548)	(318,184)	(318,223)	(317,718)	(317,834)	(250,000)	(67,834)
7 TPEG Transfers-Resident	(277,885)	(367,278)	(448,400)	(502,328)	(564,554)	(567,340)	(576,979)	(656,033)	(657,393)	(652,530)	(703,290)	(713,330)	(595,836)	(117,494)
8 TPEG Transfers-Non-Resident	(15,169)	(17,609)	(23,514)	(26,747)	(29,576)	(29,795)	(29,561)	(33,153)	(47,000)	(54,398)	(54,310)	(69,480)	(26,199)	(43,281)
9 Repeat Course Fee	50,660	56,865	68,255	83,980	109,820	109,990	109,735	126,395	139,009	140,420	139,097	139,097	158,950	(19,853)
10 Student Service Fees	111,329	129,307	158,498	185,262	207,021	207,309	206,922	241,013	261,318	258,645	258,493	258,430	265,000	(6,570)
11 Registration Fees	226,600	262,650	320,550	374,550	421,150	422,850	422,100	496,200	541,536	537,741	537,741	537,477	551,650	(14,173)
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	1,900,179	1,880,917	1,877,875	1,877,554	2,013,065	(135,511)
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	2,791,646	2,762,541	2,973,303	2,985,802	2,800,000	185,802
14 International Education Fee	8,948	10,383	12,699	14,866	16,658	16,690	16,661	19,627	21,438	21,214	21,206	21,200	21,750	(550)
15 Laboratory Fees	286,413	371,975	483,860	534,122	555,936	562,029	561,963	607,320	625,228	620,835	620,757	620,697	494,300	126,397
16 Learning Technology Fee	223,708	259,570	317,470	371,658	416,440	417,238	416,523	490,678	535,856	530,265	530,071	529,922	542,600	(12,678)
17 Re-Entry Fee Huntsville	97,470	114,660	143,280	142,290	219,240	222,930	223,020	233,730	236,363	238,244	346,403	349,319	400,000	(50,681)
18 Student Telehealth Services	97,738	136,225	157,813	176,638	191,350	191,750	191,613	218,113	230,048	229,149	229,100	229,025	222,300	6,725
19 Refund-Student Fees	1,106	1,834	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	-	1,106
20 Other Student Fees	114,791	146,639	182,930	197,046	274,875	289,188	297,627	314,932	329,179	337,204	419,508	433,845	458,845	(25,000)
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	15,130,023	20,125,237	20,125,237	20,028,679	96,558
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	39,934,508	39,958,363	40,034,845	40,088,669	39,361,735	726,934
23 District Taxes - Interest & Sinking	5,059	5,059	5,059	291,761	964,588	1,335,463	1,352,531	1,364,747	1,371,486	1,377,581	1,380,114	1,380,625	1,385,678	(5,053)
24 Workforce/CE Revenues	56,202	179,196	228,959	260,009	344,332	380,891	457,870	600,719	812,380	1,196,417	1,449,260	1,500,000	1,500,000	(50,740)
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	1,584,753	1,747,824	1,846,819	1,923,356	2,122,018	1,900,512	221,506
27 Interest Income	121,620	535,434	621,225	873,836	981,820	1,138,731	1,356,094	1,800,616	1,957,558	2,177,106	2,319,119	2,479,915	2,600,000	(120,085)
<b>Total Revenues:</b>	<b>8,150,168</b>	<b>20,811,687</b>	<b>23,343,080</b>	<b>36,048,961</b>	<b>58,338,293</b>	<b>75,435,641</b>	<b>76,457,098</b>	<b>79,433,646</b>	<b>80,509,881</b>	<b>80,843,422</b>	<b>87,326,942</b>	<b>88,164,404</b>	<b>86,639,800</b>	<b>1,524,604</b>
<b>Expenses</b>														
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	10,862,212	12,162,800	13,404,940	14,657,849	14,646,430	(11,419)
2 Salaries-Faculty PT/Overload	222,550	698,336	1,191,896	1,191,896	1,719,405	2,132,400	2,576,059	3,034,477	3,339,573	3,664,888	3,952,978	4,272,359	4,415,530	143,171
3 Overtime	4,728	24,475	43,500	61,638	81,604	99,213	141,369	157,530	173,527	202,205	214,434	231,601	223,000	(8,601)
4 Stipends	88,172	176,325	270,274	363,521	455,133	571,370	708,781	830,107	943,439	1,060,368	1,176,824	1,296,023	1,224,534	(71,489)
5 Salaries-Administrative Support	1,104,169	2,228,345	3,348,943	4,461,152	5,731,152	6,890,209	8,030,623	9,190,246	10,347,261	11,499,727	12,658,315	13,818,111	13,619,047	(199,064)
6 PT Salaries-Admin Support	11,181	34,163	53,874	76,092	95,420	117,408	140,559	163,924	179,483	179,662	189,191	207,275	111,000	(96,275)
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	3,126,334	3,488,091	3,856,664	4,214,135	4,185,636	(28,499)
8 PT Salaries-Classified Staff	41,164	128,783	214,853	286,717	349,281	434,462	527,504	619,162	713,700	823,546	912,122	1,011,179	1,137,591	126,412
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	2,385,942	2,639,218	2,896,096	3,151,550	3,167,191	15,641
10 PT Salaries-Service Staff	6,024	20,251	35,606	49,711	64,987	79,507	99,182	118,587	140,677	172,617	200,243	225,740	295,914	70,174
11 Salaries-Student Assistants	12,188	49,629	95,148	133,970	152,667	180,397	217,255	276,110	295,222	314,470	333,755	352,229	207,000	(145,229)
12 Employer Medicare	48,523	99,587	151,760	203,975	251,714	303,576	356,794	409,762	456,080	502,810	548,289	594,792	553,365	(41,427)
13 FICA	179,795	366,495	553,025	739,231	931,049	1,122,054	1,314,986	1,505,901	1,680,294	1,850,710	2,018,765	2,188,100	2,020,930	(167,170)
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	3,016,565	3,362,564	3,709,056	4,055,699	3,953,360	(102,339)
16 Workers Compensation	38,261	39,575	39,739	40,186	41,811	41,811	42,210	43,426	43,426	43,958	44,575	44,575	130,000	85,425
17 Educational Assistance	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	50,000	4,737
18 Unemployment Compensation Ins	1,724	1,724	3,254	3,254	14,265	14,265	14,265	14,265	14,265	22,701	22,701	22,701	45,000	22,299
19 State Retirement Match-Grants	95,407	197,049	303,998	410,875	519,956	620,519	728,957	837,064	956,721	1,077,224	1,198,879	1,319,473	1,418,717	99,278
20 ORP Contributions (1.19%)	17,410	34,438	52,635	55,250	89,459	106,255	124,325	142,578	173,741	199,120	236,595	267,265	358,696	91,431
21 Retirement-New Member Surcharge	6,935	23,328	34,997	46,949	52,868	60,841	69,549	78,316	84,839	89,220	94,631	100,531	75,000	(25,531)
22 Employee Assistance Plan	1,368	2,737	4,105	5,473	6,841	8,473	10,104	11,736	13,382	15,027	16,673	18,319	19,750	1,431
23 Legal Fees	-	8,246	39,684	68,454	83,242	125,333	170,688	190,035	275,614	304,329	321,161	335,960	365,000	29,040
24 Contract Service	603,630	792,224	1,010,217	1,321,099	1,812,610	2,130,115	2,378,568	2,679,468	2,958,292	3,246,623	3,473,795	3,824,095	4,783,112	959,017
25 Instruction Contract Service	450	193,933	210,608	212,068	228,003	230,943	236,373	416,973	435,798	438,594	452,741	458,068	578,700	120,632
26 Computer Software	555,065	738,657	825,932	944,823	1,064,084	1,203,385	1,352,452	1,512,692	1,684,246	1,864,379	2,051,416	2,246,767	2,453,309	38,542
27 Equipment	65,388	76,430	152,051	152,928	541,548	575,335	611,001	666,886	786,143	957,761	1,014,188	1,121,198	1,188,070	66,872
28 Insurance	539,544	552,357	552,357	552,357	552,357	555,658	574,596	574,596	574,596	574,596	574,596	574,596	1,513,000	66,872
29 Other Operating Expense	2,023,262	2,600,451	3,123,330	3,493,367	4,290,317	4,930,363	5,360,963	5,754,601	6,542,914	7,523,840	8,625,809	9,277,215	10,097,069	819,854
30 Repairs/Maintenance	105,127	243,785	311,115	577,874	718,234	936,121	1,198,553	1,353,531	1,463,637	2,016,077	2,179,723	2,962,711	3,389,024	

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

<b>Other Student Fees</b>		
103901	Technology Fee - HCLC	\$ 7,735
103930	ServSafe Fee	40
104002	TSI Assessment Test Fee	465
104003	Testing Center Fees	80
104100	Installment Fees	2,150
104101	Late Installment Fees	3,630
104310	Liability Insurance Fees	1,648
104750	Transcript Fees	1,557
<b>Total</b>		<b>\$ 17,305</b>

<b>Other Revenues</b>		
105990	Misc Income	\$ 4,915.1
105990	Misc Income - Shared Services	21,292
105990	Misc Income - Sale of assets	364
105990	Misc Income - TDCJ	196,550
107010	Duplicate Receipts	15
107110	Rental Fees-Campus Facilities	29,376
108100	Sales and Services-Cosmetology	1,491
108900	Box Office Receipts	7,178
105990	Miscellaneous Income	3,200
108500	Gate Receipts	0
108300	Sales-Discounts	(314)
109300	Campus Store	6,783
108300	Sales-Discounts	(38)
108350	Sales-Cash Sales	4
109200	Food Sales	36,067
108200	Returned Check Fees	210
107110	Rental Fees-Campus Facilities	3,375
<b>Total:</b>		<b>\$ 310,468</b>

**LEE COLLEGE DISTRICT**  
**Detail of Other Operating Expenses**  
**April-26**

<b>Other Operating Expenses</b>		
125800	Athletic Officials	\$ 320
131000	Supplies	42,001
131100	Classroom Supplies	65,244
131120	Food	529
131140	TDC Contract Supplies	34,954
131190	Computerized Testing	<b>(45)</b>
136550	Rentals	9,242
136600	Rental	3,188
138100	Cash Overage/Shortage	1
138200	Advertising	25,350
138210	Promotional Items	11,632
138250	Public Relations	6,873
138300	Institutional Memberships	13,718
138320	Web Subscription	3,000
138500	Other Cost	8,678
138503	Student Activities	1,387
150900	Library Books	2,111
150920	Library-Electronic Database	1,601
160250	CGS-Miscellaneous (Bookstore)	41,827
160300	CGS-Print Shop	9,514
160310	Print Shop - Chgbacks	<b>(48)</b>
160360	Cost of Goods Sold	21,293
160380	Cost of Goods - Nonfood	1,116
180100	Scholarships (GT=T&F-Adult)	44,166
180600	Student Aid - Basic Needs	1,278
133500	Supplies-Gasoline & Diesel	245
138600	CE-TEST/BOOKS	779
180610	Student Aid - Transportation	38,815
138501	BEAC	<b>(721)</b>
138570	Permissions	158
180620	Student Aid - Food	357
138504	Student Services - SGA	5,078
<b>Total Operating Expense</b>		<b>\$ 393,638</b>

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

**April-26**

**Cumulative**

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

By Account Type		By Program	
	Revenues		Revenues
Athletic Housing	\$ 95,200	Athletics Housing	\$ 95,200
Region 14 Tournament	\$ 21,888	Region 14 Tournament	\$ 21,888
Student Service Fees	\$ 241,013	Student Service Fees	\$ 241,013
Books and Classroom Materials	\$ 2,332,888	Bookstore	\$ 2,332,888
Campus Store	\$ 36,205	Campus Store	\$ 36,205
Sales-Cash Sales	\$ 11	Arena Concessions	\$ 28,961
Food Sales	\$ 277,318	Café 34-Food Service	\$ 248,174
Commissions-Vending	\$ 31,599	Vending Machines	\$ 31,599
Sales-Discounts	\$ (194)		
Returned Check Fees	\$ 1,230	Insufficient Checks	\$ 1,230
Rental Fees-Campus Facilities	\$ 19,784	Facility and Event Mgmt	\$ 19,784
<b>Total:</b>	<b>\$ 3,056,941</b>	<b>Total:</b>	<b>\$ 3,056,941</b>
	<b>Expenses</b>		<b>Expenses</b>
Salaries-Faculty	\$ 55,825	Athletic Administration	\$ 160,326
Overtime	19,511	Athletic Trainer	49,358
Stipends	42,442	Basketball	294,344
Salaries-Administrative	227,251	Athletics Housing	18,276
Salaries-Classified Staff	28,368	Volleyball	238,098
PT Salaries-Classified Staff	58,501	NCJCAA Region Tourney	48,422
Salaries-Service Staff	82,490	Cheerleaders	51,942
PT Salaries-Service Staff	33,116	Student Activities	128,832
Salaries-Student Assistants	27,664	Navigator Drumline	18,069
Employer Medicare	7,796		
FICA	27,190	Materials Warehouse - Main Campus	1,260,207
Group Insurance-Staff	67,595	Bookstore - Huntsville	34,500
State Retirement Match-Grants	37,673	Campus Store	23,959
Athletic Officials	15,136	Café 34-Food Service	333,447
Contract Service	60,686	Arena Concessions	13,629
Supplies	65,677	Vocational Scholarships	-
Classroom Supplies	14,319	Theatre Arts Scholarships	-
Food	3,673	Facility and Event Mgmt	1,230
Non-Capitalized Equipment	12,694	Institutional Public Relation	43,793
Cash Overage/Shortage	(23)	<b>Total:</b>	<b>\$ 2,718,431</b>
Promotional Items	353		
Public Relations	16,351	<b>Net Revenues/(Expenses):</b>	<b>\$ 338,510</b>
Institutional Memberships	6,225		
Student Activities	30,745		
Utilities-Electricity	10,800		
Travel-Teaching Sites	736		
Travel	1,480		
Travel-Recruitment	11,818		
Travel-Student	131,821		
CGS-Miscellaneous (Bookstore)	1,129,894		
Cost of Goods Sold	138,163		
Cost of Goods - Nonfood	11,785		
Scholarships (GT=T&F-Adult)	312,982		
Utilities-Water/Sewage/Refuge	7,476		
Equipment	10,500		
Student Services - SGA	9,715		
<b>Total:</b>	<b>\$ 2,718,431</b>		
<b>Net Revenues/(Expenses):</b>	<b>\$ 338,510</b>		

**LEE COLLEGE DISTRICT**  
**Athletic Expenses - Year-to-Date**  
**April-26**  
**Cumulative**

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

By Account Type		By Program	
	<b>Revenue</b>		<b>Revenue</b>
Athletic Housing	\$ 95,200	Athletics Housing	\$ 95,200
Region 14 Tournament	21,888	Region 14 Tournament	21,888
<b>Total:</b>	<b>\$ 117,088</b>		<b>\$ 117,088</b>
	<b>Expenses</b>		<b>Expenses</b>
Salaries-Faculty	\$ 55,825	Athletic Administration	\$ 160,326
Overtime	18,401	Athletic Trainer	49,358
Stipends	42,442	Athletics Housing	18,276
Salaries-Administrative	68,983	Basketball	294,344
Salaries-Classified Staff	28,368	Volleyball	238,098
PT Salaries-Classified Staff	2,636	Region 14 Tournament	48,422
PT Salaries-Service Staff	1,277	<b>Total:</b>	<b>\$ 808,823</b>
Salaries-Student Assistants	1,363		
Employer Medicare	3,068	<b>Net Revenues/(Expenses):</b>	<b>\$ (691,734)</b>
FICA	12,852		
Group Insurance-Staff	29,673		
State Retirement Match-Grants	17,623		
Athletic Officials	15,136		
Contract Service	54,895		
Supplies	36,260		
Food	813		
Institutional Memberships	6,225		
Utilities-Electricity	10,800		
Utilities-Water/Sewage/Refuge	7,476		
Travel-Recruitment	11,818		
Travel-Student	131,821		
Scholarships (GT=T&F-Adult)	251,882		
<b>Total:</b>	<b>\$ 809,635</b>		
<b>Net Revenues/(Expenses):</b>	<b>\$ (692,547)</b>		

**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	\$ 314,624	\$ (314,624) *
Advanced Technician Training	125,220	Advanced Technician Training	365,524	(240,304)
W&CD - Indust. Contract Training	140,873	W&CD - Indust. Contract Training	78,113	62,760
W&CD - Kids at College	32,700	W&CD - Kids at College	2,866	29,834
W&CD - Leisure Learning	22,195	W&CD - Leisure Learning	7,768	14,427
W&CD - Other Contract Training	111,835	W&CD - Other Contract Training	90,170	21,665
W&CD - Travel Program	24,186	W&CD - Travel Program	10,969	13,218
	<u>457,009</u>		<u>870,034</u>	<u>(413,025) **</u>
Industrial Cross Credit - ADMIN	-	Industrial Cross Credit - ADMIN	120,419	(120,419) *
Fieldbus	49,205	Fieldbus	-	49,205
Industrial Open Enrollment	72,455	Industrial Open Enrollment	63,237	9,218
	<u>121,660</u>		<u>183,656</u>	<u>(61,996)</u>
Healthcare Cross Credit - ADMIN	-	Healthcare Cross Credit - ADMIN	116,080	(116,080) *
Healthcare Open Enrollmen	22,050	Healthcare Open Enrollmen	22,785	(735)
	<u>22,050</u>		<u>138,865</u>	<u>(116,815)</u>
<b>Total Revenue</b>	<b>\$ <u>600,719</u></b>	<b>Total Expenses</b>	<b>\$ <u>1,192,554</u></b>	<b>\$ <u>(591,835)</u></b>

	Program Revenues	Program Expenses
Administrative Depts	\$ -	\$ 551,123
Academic Depts	600,719	641,432
Net Revenues/(Expenses)	<u>\$ 600,719</u>	<u>\$ 1,192,554</u>
Net Revenues/Expenses		<b>\$ (591,835)</b>

\* Administrative programs will not have a revenue source.

\*\* Billing takes place after services are provided by WF

**LEE COLLEGE DISTRICT  
RESTRICTED FEDERAL PROGRAMS  
April-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	\$ -	\$ 400,197	CCAMPIS	\$ 476,925	\$ (76,728)
CTE-THECB Leadership (Perkins)	-	116,774	CTE-THECB Leadership (Perkins)	151,541	(34,768)
Direct Loans 2025	-	(1,483)	Direct Loans 2025	(1,483)	-
Direct Loans 2026	-	2,935,305	Direct Loans 2026	2,951,579	(16,274)
Ed Opportunity Center 2022-26	-	193,861	Ed Opportunity Center 2022-26	219,501	(25,640)
Federal Work Study 2026	-	218,171	Federal Work Study 2026	241,115	(22,944)
HCDE 2022	19,550	10,343	HCDE 2022	10,593	19,300
NSF ITYC-STEM 2028	-	51,916	NSF ITYC-STEM 2028	50,902	1,013
PELL - 2024	-	(77)	PELL - 2024	(77)	-
PELL - 2025	-	(29,832)	PELL - 2025	(29,832)	-
PELL - 2026	-	11,958,707	PELL - 2026	11,996,289	(37,582)
Perkins Administrative 2026	-	18,155	Perkins Administrative 2026	18,155	-
Perkins Prof Develop 2026	-	7,805	Perkins Prof Develop 2026	19,015	(11,210)
Perkins Guidance/Counsel 2026	-	83,875	Perkins Guidance/Counsel 2026	111,789	(27,914)
Perkins Instr Equipment 2026	-	76,700	Perkins Instr Equipment 2026	133,663	(56,963)
Perkins Spec Pops 2026	-	36,654	Perkins Spec Pops 2026	48,507	(11,853)
Perkins Upgrade Curr 2026	-	83,203	Perkins Upgrade Curr 2026	126,201	(42,998)
Perkins - Other 2025	-	-	Perkins - Other 2025	2,880	(2,880)
Perkins - Other 2026	-	74,860	Perkins - Other 2026	103,182	(28,321)
SAMSHA - Suicide Prevention	-	47,041	SAMSHA - Suicide Prevention	58,243	(11,202)
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	34,199	(34,199)
Student Support Serv 2020-2025	-	-	Student Support Serv 2020-2025	-	-
Student Support Serv 2026-2030	-	109,654	Student Support Serv 2026-2030	128,068	(18,414)
Title V Pathways 2019-2024	-	17,383	Title V Pathways 2019-2024	17,383	-
<b>Total Revenues:</b>	<b>\$ 19,550</b>	<b>\$ 16,561,868</b>	<b>Total Expenses - All Purposes:</b>	<b>\$ 17,020,995</b>	<b>\$ (439,576)</b>

**LEE COLLEGE DISTRICT  
RESTRICTED STATE PROGRAMS  
April-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	\$ -	NSRP 25-27	\$ 786	\$ 300,292
5257230026 TEOG 2026	-	234,720	TEOG 2026	234,720	-
5257231026 TEOG Workstudy Mentorship 2026	-	61,422	TEOG Workstudy Mentorship 2026	70,734	<b>(9,312)</b>
5251900026 THECB SSAP	37,996	66,045	THECB SSAP	30,248	73,793
5251900025 THECB TRUE 2024-2025 Grant	-	89,756	THECB TRUE 2024-2025 Grant	89,887	<b>(131)</b>
5251900027 TRUE 25	70,890	105,000	TRUE 25	-	175,890
<b>Total Revenues:</b>	<b>\$ 409,965</b>	<b>\$ 556,943</b>	<b>Total Expenses</b>	<b>\$ 426,375</b>	<b>\$ 540,532</b>

**LEE COLLEGE DISTRICT  
RESTRICTED LOCAL PROGRAMS  
April-26**

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

Private Grants/Contracts Revenues			Private Grants/Contracts Expenses		Variance Over/(Under)
	Funds Received in Prior Years	Funds Received in Current Year			
Back on Track Pathways	\$ -	16,000	Back on Track Pathways	\$ 2,467	\$ 13,533
CCPIW - Community College Partnership Initiative	70,051	-	CCPIW - Community College Partnership Initiative	-	70,051
Covestro – WF Dev Programs	-	-	Covestro – WF Dev Programs	5,000	(5,000)
Chambers Speech Lab	82,164	-	Chambers Speech Lab	7,933	74,231
Ed Opp Center Match	82	400	Ed Opp Center Match	-	482
Educate Texas Grant	208	157	Educate Texas Grant	157	208
EHCMA Fund-a-Future	-	-	EHCMA Fund-a-Future	3,592	(3,592)
Ellucian Path Scholarship	-	10,000	Ellucian Path Scholarship	10,000	-
Energy Venture Camp	4,812	-	Energy Venture Camp	464	4,348
Exxon Industrial Contribution	1,900	4,680	Exxon Industrial Contribution	4,680	1,900
Houston Endowment HB8 Transfer	-	500,000	Houston Endowment HB8 Transfer	105,240	394,760
Houston Guided Pathways Advisory	-	50,000	Houston Guided Pathways Advisory	15,622	34,378
Phillips 66	-	-	Phillips 66	6,193	(6,193)
PVF Roundtable	-	-	PVF Roundtable	27,183	(27,183)
Rodel Dual Enrollment 2025	16,161	43,611	Rodel Dual Enrollment 2025	46,470	13,302
SBDC Program 2025	16,654	606	SBDC Program 2025	606	16,654
Trellis Huntsville Scholarship	-	485	Trellis Huntsville Scholarship	485	-
 <b>Reimbursed by the Lee College Foundation on a quarterly basis:</b>					
Exxon Soft Skills Curriculum	\$ -	4,892	Exxon Soft Skills Curriculum	\$ 4,892	\$ 0
ExxonMobil Process Tech 2024	-	14,080	ExxonMobil Process Tech 2024	55,479	(41,399)
GTF -Pathways from Prison	-	29,859	GTF -Pathways from Prison	101,325	(71,466)
GTF Texas Emergency Roadmap	-	9,865	GTF Texas Emergency Roadmap	9,865	-
Hou Endow Teacher Pathways	-	19,399	Hou Endow Teacher Pathways	25,289	(5,890)
Student Resource and Advocacy Center (SRAC)	-	30,857	Student Resource and Advocacy Center (SRAC)	32,762	(1,905)
Texas Mutual Insurance Grant	-	9,284	Texas Mutual Insurance Grant	12,687	(3,403)
Trellis Pathways from Prison	-	25,274	Trellis Pathways from Prison	51,146	(25,872)
<b>Total Revenues</b>	<b>\$ 192,032</b>	<b>\$ 769,449</b>	<b>Total Expenses</b>	<b>\$ 529,536</b>	<b>\$ 431,945</b>

**Lee College**  
**Checks > \$25,000**  
**Apr-26**

Payment Date	Supplier Name	Payment Amount	Account	Explanation
4/1/2026	Allied Fire Protection LLP*	106,895.00	CONST	Installation of Sprinkler System
4/2/2026	Carahsoft Technology Corp*	47,182.38	MAIN	ServiceNow I.T. Ticketing System
4/2/2026	Linde Gas & Equipment Inc.	28,022.05	MAIN	Supplies for Huntsville
4/6/2026	TXU Energy Retail Company LLC	76,241.31	MAIN	Utilities
4/7/2026	Generocity Services Inc *	44,541.23	MAIN	Concrete Work - Grey Science Bldg
4/7/2026	Laerdal Medical Corporation*	99,065.50	MAIN	Nursing Equipment
4/9/2026	HEB, LP	38,815.00	MAIN	Gas Giftcards
4/9/2026	Rotolo Consultants, Inc*	25,191.98	MAIN	Lawncare
4/9/2026	Silsbee Ford & Silsbee Toyota	59,090.50	MAIN	Purchase Vehicles
4/14/2026	Carahsoft Technology Corp*	66,150.00	MAIN	ChatGPT Subscription
4/14/2026	Goose Creek Consolidated ISD	143,000.00	MAIN	Dual Enrollment
4/15/2026	Millennium Project Solutions, Inc.	25,431.32	CONST	New Exterior Lighting
4/23/2026	Goose Creek Consolidated ISD	140,400.00	MAIN	Dual Enrollment
4/27/2026	CDW-G*	56,423.54	MAIN	Malware Subscription
4/27/2026	Johnson Controls Building Solutions LLC	91,383.73	MAIN	HVAC Quarterly Maintenance
4/27/2026	Precision Task Group, Inc.	88,913.75	MAIN	Workday
4/27/2026	SHI Government Solutions*	35,014.66	MAIN	Loadmaster Software
4/28/2026	LLF Advisors Group Inc *	37,000.00	MAIN	Advisor for Workforce

**Total Checks >\$25K from Operating/Construction \$ 1,208,761.95**

**Facility Projects - As of 4/30/2026**

<b>Project</b>	<b>Vendor</b>	<b>Funding Source</b>	<b>Dept.</b>	<b>Budget</b>	<b>Expenses</b>	<b>Net</b>
Cosmetology Renovation (Design)	Arcadis	Lost Revenue Funds	2802500000	\$ 232,161.43	\$ 229,143.33	\$ 3,018.10
Cosmetology Renovation (Reimbursables)	CJG Engineering/DBR Engineering	Lost Revenue Funds	2802500000	\$ 70,000.00	\$ 66,506.26	\$ 3,493.74
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	\$ 2,114,061.38	\$ 1,868,438.62

**Capital Projects Fund - Fund 10800**  
**FY 2025-2026**

Updated: 4/30/2026

Project #	Account #	Department ID	Department	Projects/Capital Purchase	Revised Amount	Encumbered	Actual Jan 26	Actual Feb 26	Actual Mar 26	Actual Apr 26	Total Expenses	Budget Remaining
48014	150100	4181500000	Bookstore	Bookstore - Lockers	\$ 24,000	\$ -	\$ -	\$ -	-	-	\$ -	\$ 24,000
			<b>Bookstore Total</b>		<b>\$ 24,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,000</b>
45011	150100	2781150000	Advanced Training	Advanced Training - Lab Equipment	125,000	-	-	-	-	-	-	125,000
			<b>Advanced Training Total</b>		<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>
43023	150100	4495000000	Information Technology	EOC IT Equipment	20,000	-	-	-	-	-	-	20,000
43023	150100	4495000000	Information Technology	Alertus Speakers	122,000	48,350	-	68,164	-	-	68,164	5,486
43023	150100	4495000000	Information Technology	Firewall Upgrade	160,000	-	-	-	-	-	155,675	4,325
43023	150100	4495000000	Information Technology	Wireless Upgrade Phase 3	280,000	-	-	154,786	-	-	154,786	125,214
43023	171300	4495000000	Information Technology	Hyflex Classroom	65,454	16,907	45,653	-	-	-	48,548	-
43023	171300	4495000000	Information Technology	Disaster Recovery Critical Co-Location	325,000	-	-	-	93,841	-	93,841	231,159
43023	171300	4495000000	Information Technology	Tucker Hall Hearing Loop Project	34,546	-	-	-	-	-	14,557	19,989
			<b>Information Technology Total</b>		<b>\$ 1,007,000</b>	<b>\$ 65,257</b>	<b>\$ 45,653</b>	<b>\$ 222,949</b>	<b>\$ 93,841</b>	<b>\$ -</b>	<b>\$ 535,570</b>	<b>\$ 406,173</b>
42002	131900	2807500000	Shipping & Receiving	Pallet Jack	7,000	-	-	-	-	-	-	7,000
42001	150100	2807500000	Shipping & Receiving	Utility Vehicle	15,000	-	-	-	-	12,971	12,971	2,030
			<b>Shipping &amp; Receiving Total</b>		<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,971</b>	<b>\$ 12,971</b>	<b>\$ 9,030</b>
42003	131900	2802500000	Facilities	Internal Signage	75,000	20,300	-	-	-	-	-	54,700
42003	131900	2802500000	Facilities	Exterior Building Wayfind Signage	200,000	-	-	-	-	-	-	200,000
42003	131900	2802500000	Facilities	External Wayfind PAC	116,030	-	-	-	-	-	-	116,030
42003	131900	2802500000	Facilities	External Building Signs	185,000	-	-	-	-	-	-	185,000
42007	137100	2802500000	Facilities	SRAC Storefront Doors	-	-	-	-	-	-	-	-
42007	137100	2802500000	Facilities	ATC Wetseal	-	-	-	-	-	-	-	-
42015	137100	2802500000	Facilities	Arena Seating	-	-	-	-	-	-	-	-
42001	150100	2802500000	Facilities	Forklift	71,430	-	-	-	-	-	71,430	-
42001	150100	2802500000	Facilities	Golf Carts (4-5)	43,078	-	-	-	-	-	43,078	-
42002	150100	2802500000	Facilities	New Maintenance Vehicles	138,821	79,731	-	-	-	59,091	59,091	-
42005	150100	2802500000	Facilities	South Plant Cooling Tower	498,650	-	-	-	-	-	-	498,650
42007	150100	2802500000	Facilities	Pipe Rack	2,500,000	-	-	-	-	-	-	2,500,000
42007	150100	2802500000	Facilities	Electrical upgrade/updates	350,000	-	-	-	-	-	-	350,000
42007	150100	2802500000	Facilities	Bldg/Hot Water Repair Campus Wide	250,000	7,200	-	-	-	-	-	242,800
42010	150100	2802500000	Facilities	Portable Generator	175,000	-	-	-	-	-	-	175,000
42010	150100	2802500000	Facilities	Science/ South Plant Generator	250,000	-	-	-	-	-	-	250,000
42010	150100	2802500000	Facilities	North Plant Generator	200,000	-	-	-	-	-	-	200,000
42019	150100	2802500000	Facilities	HVAC Install South Plant	115,000	-	-	-	-	-	-	115,000
42019	150100	2802500000	Facilities	TV 5, 6, 7 HVAC Install Repair	185,000	27,797	-	-	-	-	26,154	131,049
42006	171300	2802000000	Facilities	Paint And Carpet Projects	219,977	38,000	-	-	-	-	-	181,977
42007	171300	2802500000	Facilities	660 W Texas remodel	50,000	-	-	-	-	-	-	50,000
42007	171300	2802500000	Facilities	Huddle renovations/Demo	75,000	-	-	-	-	-	-	75,000

**Capital Projects Fund - Fund 10800**  
**FY 2025-2026**

Updated: 4/30/2026

Project #	Account #	Department ID	Department	Projects/Capital Purchase	Revised Amount	Encumbered	Actual Jan 26	Actual Feb 26	Actual Mar 26	Actual Apr 26	Total Expenses	Budget Remaining
42007	171300	2802500000	Facilities	PAC Green Room Restroom/Shower - Engineering	75,000	-	-	-	-	-	-	75,000
42008	171300	2802500000	Facilities	Roof Repair replacement	450,000	-	-	-	-	-	-	450,000
	171300	2802500000	Facilities	Green Room Showers	-	-	-	-	-	-	-	-
42009	171300	2802500000	Facilities	Flooring Misc Buildings	150,000	-	87,275	-	-	-	148,085	1,915
42016	171300	2802500000	Facilities	Side walk repairs	75,000	-	-	-	-	-	-	75,000
42020	171300	2802500000	Facilities	Tennis Court Foundation	65,000	-	27,556	-	-	-	27,556	37,444
42022	171300	2802500000	Facilities	Elevator Modifications	480,000	214,924	74,397	-	-	-	74,397	190,680
42011	131900	2802500000	Facilities	Campus-Wide Furniture Needs	200,000	38,268	-	1,688	-	20,257	21,945	139,786
		2802500000	Non-Departmental	Unallocated Amount	143,905	-	-	-	-	-	-	143,905
			<b>Facilities Total</b>		<b>\$ 7,336,891</b>	<b>\$ 426,219</b>	<b>\$ 189,227</b>	<b>\$ 1,688</b>	<b>\$ -</b>	<b>\$ 79,347</b>	<b>\$ 471,736</b>	<b>\$ 6,438,937</b>
41017	126100	2113800000	Emergency Mgmt Cap Projects	Centegix Wearable Panic Alarm Cards	81,000	-	-	-	-	-	-	81,000
41017	126100	2113800000	Emergency Mgmt Cap Projects	Surveillance System/Cameras Maintenance	65,077	-	-	-	-	-	-	65,077
41017	126100	2113800000	Emergency Mgmt Cap Projects	Security Glass Film	30,000	-	-	-	-	-	-	30,000
41017	131900	2113800000	Emergency Mgmt Cap Projects	First Aid Cabinets	2,500	-	-	-	-	-	-	2,500
41017	131900	2113800000	Emergency Mgmt Cap Projects	DNA Access Door Locks	2,398	-	-	-	-	-	-	2,398
41017	131900	2113800000	Emergency Mgmt Cap Projects	Lightening Detector	4,700	-	-	-	-	-	-	4,700
41017	150100	2113800000	Emergency Mgmt Cap Projects	AED	28,700	-	-	-	-	-	-	28,700
41017	150100	2113800000	Emergency Mgmt Cap Projects	PA Speaker System (Internal Only)	136,495	-	-	-	-	-	-	136,495
41017	150100	2113800000	Emergency Mgmt Cap Projects	Gunshot Detection	14,800	-	-	-	-	-	-	14,800
41017	150100	2113800000	Emergency Mgmt Cap Projects	Surveillance System/Cameras	603,500	378,438	-	-	-	116,789	116,789	108,273
41017	150100	2113800000	Emergency Mgmt Cap Projects	Surveillance System 3rd Party Cable Pulls	87,000	-	-	-	-	-	-	87,000
			<b>Emergency Management Total</b>		<b>\$ 1,056,170</b>	<b>\$ 378,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,789</b>	<b>\$ 116,789</b>	<b>\$ 560,943</b>
<b>Grand Total</b>					<b>\$ 9,571,061</b>	<b>\$ 869,913</b>	<b>\$ 234,880</b>	<b>\$ 224,638</b>	<b>\$ 93,841</b>	<b>\$ 209,107</b>	<b>\$ 1,137,066</b>	<b>\$ 7,564,082</b>

**LEE COLLEGE DISTRICT**  
For the Month Ending April 30, 2026

Fund Source	Par Value	3/31/2026	Net Additions/ (Withdrawals)	4/30/2026	Yield	Accrued Interest Earnings
<b>Unrestricted</b>						
JP Morgan Chase - Operating	\$ 1,501,107.69	\$ 1,164,696.40	\$ 336,411.29	\$ 1,501,107.69		
Lonestar - General Fund	\$ 34,018,956.11	\$ 39,002,367.99	\$ (4,983,411.88)	\$ 34,018,956.11	3.82%	\$ 116,588.12
US Bank - Operating	\$ 1,920,910.98	\$ 1,934,096.83	\$ (7,985.85)	\$ 1,926,110.98	4.33%	\$ 18,578.17
<b>Total Unrestricted Cash and Cash Equiv.</b>	<b>\$ 37,440,974.78</b>	<b>\$ 42,101,161.22</b>	<b>\$ (4,654,986.44)</b>	<b>\$ 37,446,174.78</b>		<b>\$ 135,166.29</b>
<b>Restricted</b>						
Lone Star - Board Reserves	\$ 1,767,770.37	\$ 1,762,241.15	\$ 5,529.22	\$ 1,767,770.37	3.82%	\$ 5,529.22
US Bank - Board Reserves	\$ 27,621,351.30	\$ 26,929,535.75	\$ 298,747.56	\$ 27,228,283.31	3.83%	\$ 149,720.11
<b>Total Board Reserves</b>	<b>\$ 29,389,121.67</b>	<b>\$ 28,691,776.90</b>	<b>\$ 304,276.78</b>	<b>\$ 28,996,053.68</b>		<b>\$ 155,249.33</b>
US Bank - Capital Asset Reserves	\$ 1,774,830.39	\$ 1,772,052.29	\$ 5,087.95	\$ 1,777,140.24	3.56%	\$ 7,310.62
US Bank - Insurance Reserves	\$ 3,270,384.53	\$ 3,181,973.54	\$ 63,067.24	\$ 3,245,040.78	3.93%	\$ -
Lone Star - Insurance Reserves	\$ 1,039,278.10	\$ 1,036,027.47	\$ 3,250.63	\$ 1,039,278.10	3.82%	\$ 3,250.65
Chase - Construction	\$ 14,081.50	\$ 4,007.82	\$ 10,073.68	\$ 14,081.50		\$ -
TexPool - Construction	\$ 1,829,188.70	\$ 1,966,041.32	\$ (136,852.62)	\$ 1,829,188.70	3.66%	\$ 5,547.38
TXFIT - Lost Revenue Funds	\$ 1,070,258.74	\$ 1,066,842.86	\$ 3,415.69	\$ 1,070,258.55	3.90%	\$ 3,415.69
<b>Total Restricted Cash</b>	<b>\$ 38,387,143.63</b>	<b>\$ 37,718,722.20</b>	<b>\$ 252,319.35</b>	<b>\$ 37,971,041.55</b>		<b>\$ 174,773.67</b>
<b>Total Cash (Restricted and Unrestricted)</b>	<b>\$ 75,828,118.41</b>	<b>\$ 79,819,883.42</b>	<b>\$ (4,402,667.09)</b>	<b>\$ 75,417,216.33</b>		<b>\$ 309,939.96</b>
Land Held for Investment	\$ 16,390,000.00	\$ 16,390,000.00	\$ -	\$ 16,390,000.00		
<b>Total Cash &amp; Investments (Restricted and Unrestricted)</b>	<b>\$ 92,218,118.41</b>	<b>\$ 96,209,883.42</b>	<b>\$ (4,402,667.09)</b>	<b>\$ 91,807,216.33</b>		<b>\$ 309,939.96</b>

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 - Interim 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 2/28/2026 \$24,890,051  
Leslie Gallagher, Interim Executive Director of Foundation & Resource Development, 200 Lee Drive, Baytown, TX 77520; 281-425-6301; lgallagher@lee.edu.