

Monthly Financial Report

September 2025





Lee College District

Monthly Financial Report

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MEMORANDUM

To: Dr. Lynda Villanueva
From: Jacob Atkin/Renea Woodruff
Date: October 16, 2025
Subject: **September 30, 2025**

Attached are the financial reports for the month ended September 30, 2025, reflecting activity for the first month of FY 2026. Overall revenues are trending slightly above budget, primarily due to higher-than-expected tuition from out-of-district, non-resident, and dual credit students. Expenses are trending above projections, largely due to increased personnel costs and the timing of computer software renewals as compared to prior year.

Revenues

Key Highlights

- Tuition and Fees - Resident In-District Tuition is 1% below the projected monthly budget.
- Out-of-District and Non-Resident Tuition are above the projected budget (10% and 24%, respectively).
- Dual Credit Tuition is above the projected monthly budget by 19%, indicating continued growth in early college partnerships.
- Tuition Waivers are below the projected monthly budget by 40% 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 25%.
- MyBooks Fees exceeded the monthly budget by \$89K or 7%.
- State Appropriations - The first appropriation will be received October 15th.
- District Taxes (M&O and I&S) are expected to begin flowing in between November and December.
- Workforce/Continuing Education Revenues had a positive variance of \$53,084 above the projected monthly amount, likely due to timing of course offerings.
- Interest income is 19% below the projected amount due to lower interest rates compared to prior year.

Expenses

Key Highlights

- Personnel Costs were slightly higher than projected at 2%
- Computer Software exceeded the budget projection due to timing of expenses compared to FY 2025.
- Contract Services and Travel expenses came in under budget, due to timing of contracts being paid and less travel in September as compared to prior year.

Cash Position

Our cash position is strong. The estimated cash balance as of September 2025 is approximately \$48.5 million. Of the cash balance, \$15.9 million is Operating Funds and Construction Funds; \$31.4 million in Board Reserves; and \$1.2 million in Lost Revenue Funds we acquired through the CARES Grant.

Overall, there was a net increase of approximately \$440 thousand for September. 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
September-25**

REVENUES	FY 2026	Actual Month Sep-25	Year To Date Actuals	Projected Vs. Budget	% Variance to Budget
1 Tuition-Resident In- District	\$ 5,100,000	\$ 1,966,107	\$ 5,076,127	\$ (23,873)	-0.47%
2 Tuition-Out of District	4,220,000	2,101,096	4,406,564	186,564	4.42%
3 Tuition-Non-Resident	436,644	252,814	485,939	49,295	11.29%
4 Tuition -Dual Credit	2,100,000	1,171,905	2,290,905	190,905	9.09%
5 Tuition Waivers	(1,300,000)	(663,891)	(865,735)	434,265	-33.40%
6 MyBooks Waivers	(250,000)	(181,698)	(422,565)	(172,565)	69.03%
7 TPEG Transfers-Resident	(595,836)	(274,513)	(670,228)	(74,392)	12.49%
8 TPEG Transfers-Non-Resident	(26,199)	(18,541)	(106,585)	(80,386)	306.83%
9 Repeat Course Fee	158,950	50,660	138,691	(20,259)	-12.75%
10 Student Service Fees	265,000	111,329	263,044	(1,956)	-0.74%
11 Registration Fees	551,650	226,600	548,142	(3,508)	-0.64%
12 General Use Fee	2,013,065	860,024	1,956,148	(56,917)	-2.83%
13 myBooks Fees	2,800,000	1,318,784	2,889,203	89,203	3.19%
14 International Education Fee	21,750	8,948	21,603	(147)	-0.68%
15 Laboratory Fees	494,300	286,413	552,273	57,973	11.73%
16 Learning Technology Fee	542,600	223,708	539,406	(3,194)	-0.59%
17 Re-Entry Fee Huntsville	400,000	97,470	371,065	(28,935)	-7.23%
18 Student Telehealth Services	222,300	97,738	224,775	2,475	1.11%
19 Refund -Student Fees	-	1,106	1,106	1,106	0.00%
20 Other Student Fees	458,845	114,791	444,379	(14,466)	-3.15%
21 State Appropriations	20,028,679	-	20,028,679	-	0.00%
22 District Taxes - Maint. & Operations	39,361,735	76,545	39,367,297	5,562	0.01%
23 District Taxes - Interest & Sinking	1,385,678	5,059	1,389,789	4,111	0.30%
24 Workforce/CE Revenues	1,500,000	56,202	1,553,084	53,084	3.54%
25 Revenue in Lieu of Taxes (PILOT/FTZ)	2,250,127	-	2,250,127	-	0.00%
26 Other Revenues	1,900,512	136,445	1,907,205	6,693	0.35%
27 Interest Income	2,600,000	121,620	2,572,149	(27,851)	-1.07%
Total Revenues:	\$ 86,639,800	\$ 8,146,720	\$ 87,212,587	\$ 572,787	0.66%

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

Expenses	FY 2026	Actual September-25	Year to Date Actuals	Projected Vs. Budget	% Variance to Budget
1 Salaries-Faculty	\$ 14,366,430	1,195,611	14,408,892	(42,462)	-0.30%
2 Salaries-Faculty PT/Overload	4,415,530	222,550	4,416,996	(1,466)	-0.03%
3 Overtime	223,000	4,728	226,056	(3,056)	-1.37%
4 Stipends	1,196,234	88,172	1,188,921	7,313	0.61%
5 Salaries-Administrative Support	13,619,047	1,104,125	13,636,861	(17,814)	-0.13%
6 PT Salaries-Admin Support	111,000	11,181	117,775	(6,775)	-6.10%
7 Salaries-Classified Staff	4,156,633	341,949	4,162,073	(5,440)	-0.13%
8 PT Salaries-Classified Staff	1,160,591	41,164	1,176,803	(16,212)	-1.40%
9 Salaries-Service Staff	3,167,191	263,041	3,171,973	(4,782)	-0.15%
10 PT Salaries-Service Staff	295,914	6,024	295,815	99	0.03%
11 Salaries-Student Assistants	207,000	12,188	216,645	(9,645)	-4.66%
12 Employer Medicare	549,305	48,523	554,464	(5,159)	-0.94%
13 FICA	1,999,510	179,795	2,020,431	(20,921)	-1.05%
14 OBRA Admin Costs	6,500	-	6,500	-	0.00%
15 Group Insurance-Staff	3,921,680	31,066	3,942,920	(21,240)	-0.54%
16 Workers Compensation	130,000	38,261	71,018	58,982	45.37%
17 Educational Assistance	50,000	1,500	48,252	1,748	3.50%
18 Unemployment Compensation Ins	45,000	1,724	46,724	(1,724)	-3.83%
19 State Retirement Match-Grants	1,395,651	95,407	1,382,059	13,592	0.97%
20 ORP Contributions (1.19%)	358,696	17,410	346,741	11,955	3.33%
21 Retirement-New Member Surcharge	75,000	6,935	76,465	(1,465)	-1.95%
22 Employee Assistance Plan	19,750	1,368	19,472	278	1.41%
23 Legal Fees	150,000	-	146,170	3,830	2.55%
23 Contract Service	5,022,190	532,960	4,748,635	273,555	5.45%
23 Instruction Contract Service	575,000	450	572,398	2,602	0.45%
23 Computer Software	4,533,706	549,925	4,563,045	(29,339)	-0.65%
23 Computer Software	325,000	65,388	338,196	(13,196)	-4.06%
23 Insurance	1,513,000	539,544	1,553,342	(40,342)	-2.67%
23 Other Operating Expense	11,470,164	1,840,336	11,418,392	51,772	0.45%
23 Repairs/Maintenance	3,498,615	100,814	3,527,014	(28,399)	-0.81%
23 Travel/Professional Development	1,442,156	49,117	1,405,654	36,502	2.53%
23 Utilities	1,989,242	12,809	1,975,752	13,490	0.68%
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	303,072	1,247,063	(0)	0.00%
	\$ 86,639,800	\$ 7,707,134	\$ 86,433,519	\$ 206,281	0.24%
Net Revenues/(Expenses):					
	\$ -	\$ 439,586	\$ 779,068		

LEE COLLEGE DISTRICT
FY 2026 Unrestricted Actual

	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Actual February-26	Actual March-26	Actual April-26	Actual May-26	Actual June-26	Actual July-26	Actual August-26	Total FY 2026	2026 Budget	Variance to Budget
Revenues															
1 Tuition-Resident In- District	1,966,107	240,670	705,893	734,449	267,259	(20,323)	73,002	382,202	178,761	(16,379)	543,339	21,147	5,076,127	5,100,000	(23,873)
2 Tuition-Out of District	2,101,096	346,045	540,850	471,899	287,887	(841)	(7,729)	478,519	250,066	(53,474)	(6,672)	(1,083)	4,406,564	4,220,000	186,564
3 Tuition-Non-Resident	252,814	56,121	53,773	35,778	35,778	(3,288)	1,280	35,956	19,112	1,871	(1,474)	-	486,939	436,644	49,295
4 Tuition -Dual Credit	1,171,905	685,750	221,898	30,339	35,860	1,317	2,836	121,560	22,286	(1,216)	(1,783)	152	2,290,905	2,100,000	190,905
5 Tuition Waivers	(663,891)	(83,601)	(77,865)	(84,830)	(134,541)	(12,838)	90,949	343,677	(428,444)	(9,993)	48,519	147,123	(865,735)	(1,300,000)	434,265
6 MyBooks Waivers	(181,698)	(169,128)	(35,598)	(10,843)	1,865	(1,710)	155	(102,324)	76,364	(39)	505	(117)	(422,565)	(250,000)	(172,565)
7 TPEG Transfers-Resident	(274,513)	(71,332)	(83,447)	(69,111)	(27,388)	1,961	(9,544)	(79,558)	(1,360)	(50,760)	(10,040)	(670,228)	(595,836)	(74,392)	
8 TPEG Transfers-Non-Resident	(18,541)	(14,613)	(9,580)	(3,230)	(7,107)	(736)	(3,977)	(12,474)	(13,846)	(7,398)	88	(15,171)	(106,585)	(26,199)	(80,386)
9 Repeat Course Fee	50,660	5,557	11,643	20,464	21,170	2,911	(1,147)	14,731	12,614	1,411	(1,323)	-	138,691	158,950	(20,259)
10 Student Service Fees	111,329	18,903	31,488	28,435	20,924	610	(360)	34,297	20,305	(2,673)	(152)	(63)	263,044	265,000	(1,956)
11 Registration Fees	226,600	38,009	63,260	56,828	45,125	2,847	(633)	74,829	45,336	(3,796)	-	(264)	548,142	551,650	(3,508)
12 General Use Fee	860,024	158,382	254,136	226,640	154,774	975	(2,622)	213,304	113,160	(19,263)	(3,042)	(320)	1,956,148	2,013,065	(56,917)
13 myBooks Fees	1,318,784	258,422	360,325	358,778	138,990	(14,109)	21,327	187,411	65,117	(29,105)	210,762	12,499	2,889,203	2,800,000	89,203
14 International Education Fee	8,948	1,492	2,532	2,298	1,723	72	(28)	2,994	1,811	(224)	(8)	(6)	21,603	21,750	(147)
15 Laboratory Fees	286,413	71,450	73,839	40,877	27,272	468	(496)	39,073	17,908	(4,393)	(78)	(61)	552,273	494,300	57,973
16 Learning Technology Fee	223,708	37,225	63,164	57,325	42,978	1,791	(709)	74,681	45,178	(5,590)	(194)	(150)	539,406	542,600	(3,194)
17 Re-Entry Fee Huntsville	97,470	2,163	60,663	74,206	4,326	(3,480)	12,885	7,242	2,633	1,881	108,159	2,916	371,065	400,000	(28,935)
18 Student Telehealth Services	97,738	39,890	23,972	15,781	12,398	662	(162)	23,585	11,936	(899)	(50)	(75)	224,775	222,300	2,475
19 Refund -Student Fees	1,106	-	-	-	-	-	-	-	-	-	-	-	1,106	-	1,106
20 Other Student Fees	114,791	20,782	55,247	62,800	25,480	1,732	29,357	15,278	14,247	8,026	82,304	14,337	444,379	458,845	(14,466)
21 State Appropriations	-	10,023,351	-	-	-	-	5,010,115	-	-	-	4,995,214	-	20,028,679	20,028,679	-
22 District Taxes - Maint. & Operations	76,545	32,233	52,211	7,277,463	20,149,154	10,518,796	604,967	42,129	184,639	248,856	126,481	53,825	39,367,297	39,361,735	5,562
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	187,428	105,898	19,832	82,678	15,563	64,995	171,947	211,661	121,434	262,604	252,843	1,553,084	1,500,000	53,084
25 Revenue in Lieu of Taxes (PILOT/FTZ)	-	-	-	2,202,061	48,066	-	-	-	-	-	-	-	2,250,127	2,250,127	-
26 Other Revenues	136,445	80,428	59,590	161,911	120,373	89,770	450,040	271,383	163,071	98,995	76,537	198,662	1,907,205	1,900,512	6,693
27 Interest Income	121,620	382,723	114,801	139,491	245,220	190,006	254,268	444,722	156,942	219,549	142,012	160,796	2,572,149	2,600,000	(27,851)
Total Revenues:	8,146,720	12,348,351	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	87,212,587	86,639,800	572,787
Expenses															
1 Salaries-Faculty	1,195,611	1,156,997	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	14,408,892	14,366,430	(42,462)
2 Salaries-Faculty PT/Overload	222,550	519,878	509,009	494,134	52,191	415,425	465,546	500,382	305,096	325,314	288,090	319,381	4,416,996	4,415,530	(1,466)
3 Overtime	4,728	22,573	9,759	9,483	31,342	20,423	31,677	22,001	15,997	28,679	12,229	17,167	226,056	223,000	(3,056)
4 Stipends	88,172	94,923	90,788	91,274	102,071	108,804	116,657	108,488	110,713	91,758	88,365	96,907	1,188,921	1,196,234	7,313
5 Salaries-Administrative Support	1,104,125	1,111,056	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	13,636,861	13,619,047	(17,814)
6 PT Salaries-Admin Support	11,181	12,070	9,610	8,682	8,384	8,521	8,527	7,449	6,558	9,179	9,529	18,084	117,775	111,000	(6,775)
7 Salaries-Classified Staff	341,949	332,042	328,817	333,944	342,451	354,055	349,846	348,220	350,485	359,251	366,019	354,994	4,162,073	4,156,633	(5,440)
8 PT Salaries-Classified Staff	41,164	141,389	101,040	87,429	78,527	106,000	121,755	99,555	96,449	112,067	90,367	101,060	1,176,803	1,160,591	(16,212)
9 Salaries-Service Staff	263,041	267,302	268,503	266,403	268,595	276,342	270,671	267,681	257,828	253,276	256,878	255,654	3,171,973	3,167,191	(4,782)
10 PT Salaries-Service Staff	6,024	33,363	28,052	23,675	25,017	23,927	27,687	20,918	22,090	31,940	27,626	25,497	295,815	295,914	99
11 Salaries-Student Assistants	12,188	22,827	23,278	20,364	7,032	12,582	21,770	20,485	19,112	19,248	19,286	18,473	216,645	207,000	(9,645)
12 Employer Medicare	48,523	47,261	46,361	46,870	40,570	46,484	47,379	47,344	45,978	46,387	45,146	46,162	554,464	549,305	(5,159)
13 FICA	179,795	162,582	162,290	164,430	161,120	170,589	172,606	172,049	172,545	168,609	166,274	167,541	2,020,431	1,999,510	(20,921)
14 OBRA Admin Costs	-	-	-	-	6,500	-	-	-	-	-	-	-	6,500	6,500	-
15 Group Insurance-Staff	31,066	683,609	136,819	333,731	371,401	332,866	340,224	337,370	345,026	343,226	343,716	343,865	3,942,920	3,921,680	(21,240)
16 Workers Compensation	38,261	7,657	2,894	-	18,308	2,545	188	-	-	532	616	-	71,018	130,000	58,982
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	13,826	-	-	22,737	-	-	-	-	8,436	-	-	46,724	45,000	(1,724)
19 State Retirement Match-Grants	95,407	110,536	108,875	118,470	121,461	111,679	120,331	120,744	117,709	118,541	119,674	118,631	1,382,059	1,395,651	13,592
20 ORP Contributions (1.19%)	17,410	27,798	28,919	29,742	30,981	27,885	29,084	30,236	31,163	5,379	57,476	30,669	346,741	358,696	11,955
21 Retirement-New Member Surcharge	6,935	8,036	9,214	3,816	7,031	6,256	5,455	7,507	6,523	4,381	5,411	5,899	76,465	75,000	(1,465)
22 Employee Assistance Plan	1,368	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	19,472	19,750	278
23 Legal Fees	-	12,393	12,708	14,865	(4,224)	9,953	17,161	23,345	35,169	11,801	6,917	6,082	146,170	150,000	3,830
24 Contract Service	532,960	659,461	210,897	388,464	405,364	580,177	307,035	462,438	292,761	302,742	238,527	367,809	4,748,635	5,022,190	273,555
25 Instruction Contract Service	450	1,408	16,079	258,975	-	7,558	13,866	253,101	18,705	(17,094)	14,057	5,292	572,398	575,000	2,602
26 Computer Software	549,925	2,441	125,017	99,082	424,448	108,076	169,677	220,508	1,243,175	985,488	143,597	491,610	4,563,045	4,533,706	(29,339)
27 Equipment	65,388	42,676	13,648	25,139	26,232	37,545	19,869	29,926	18,945	19,591	15,436	23,802	338,196	325,000	(13,196)
28 Insurance	539,544	12,426	-	-	(7,095)	2,590	17,826	-	-	-	988,052	1,553,342	1,513,000	(40,342)	
29 Other Operating Expense	1,840,336	1,162,320	1,730,904	552,079	658,611	1,235,816	522,222	736,842	895,515	659,926	683,830	739,991	11,418,392	11,470,164	51,772
30 Repairs/Maintenance	100,814	157,981	163,337	210,509	287,149	399,157	317,062	229,789	113,667	570,303	168,938	808,307	3,527,014	3,498,615	(28,399)
31 Travel/Professional Development	49,117	151,008	145,591	63,630	132,079	196,789	152,428	116,051	121,506	98,383	73,697	1,405,654	1,442,156	36,502	
32 Utilities	12,809	217,451	188,320	199,539	184,375	187,413	141,845	170,243	155,348	163,742	61,506	293,160	1,975,752	1,989,242	13,490
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	439,502	-
38 Capital Lease - Energy Mgmtm Project	303,072	3,337.14	3,337.14	305,121	3,337.14	3,337.14	305,765	3,337.14	3,337.14	305,765	3,337.14	3,981.14	1,247,063	1,247,063	(0)
Total Expenses:	7,707,134	7,200,272	6,744,163	6,516,784	6,037,476	7,863,741	6,478,572	6,711,303	7,225,441.90	7,492,547.69	5,724,385	10,731,700	86,433,519	86,639,800	206,281

LEE COLLEGE DISTRICT
FY 2026 Unrestricted Actual/Cumulative

Revenues	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Actual February-26	Actual March-26	Actual April-26	Actual May-26	Actual June-26	Actual July-26	Actual August-26	2025 Budget	Variance to Budget
1 Tuition-Resident In- District	1,966,107	2,206,778	2,912,671	3,647,119	3,914,378	3,894,055	3,967,057	4,349,259	4,528,020	4,511,641	5,054,980	5,076,127	5,100,000	(23,873)
2 Tuition-Out of District	2,101,096	2,447,141	2,987,990	3,459,889	3,747,777	3,746,935	3,739,207	4,217,726	4,467,792	4,414,318	4,407,646	4,406,564	4,220,000	186,564
3 Tuition-Non-Resident	252,814	308,935	362,707	396,704	432,482	429,195	430,474	466,430	485,542	487,413	485,939	483,644	493,295	49,295
4 Tuition -Dual Credit	1,171,905	1,857,655	2,079,552	2,109,892	2,145,752	2,147,069	2,149,905	2,271,465	2,293,751	2,292,536	2,290,753	2,290,905	2,100,000	190,905
5 Tuition Waivers	(663,891)	(747,492)	(825,357)	(910,187)	(1,044,728)	(1,057,567)	(966,618)	(622,940)	(1,051,384)	(1,061,377)	(1,012,858)	(865,735)	(1,300,000)	434,265
6 MyBooks Waivers	(181,698)	(350,826)	(386,424)	(397,266)	(395,401)	(397,111)	(396,955)	(499,279)	(422,915)	(422,954)	(422,449)	(422,565)	(250,000)	(172,565)
7 TPEG Transfers-Resident	(274,513)	(345,845)	(429,291)	(498,403)	(525,791)	(523,830)	(533,373)	(612,931)	(614,291)	(609,427)	(660,188)	(670,228)	(595,836)	(74,392)
8 TPEG Transfers-Non-Resident	(18,541)	(33,154)	(42,734)	(45,964)	(53,071)	(53,808)	(57,784)	(70,258)	(84,105)	(91,503)	(91,415)	(106,585)	(26,199)	(80,386)
9 Repeat Course Fee	50,660	56,217	67,860	88,325	109,494	112,405	111,259	125,989	138,603	140,014	138,691	138,691	158,950	(20,259)
10 Student Service Fees	111,329	130,233	161,721	190,156	211,080	211,690	211,330	245,627	265,933	263,260	263,107	263,044	265,000	(1,956)
11 Registration Fees	226,600	264,609	327,868	384,697	429,822	432,669	432,036	506,865	552,202	548,406	548,406	548,142	551,650	(3,508)
12 General Use Fee	860,024	1,018,407	1,272,543	1,499,183	1,653,956	1,654,932	1,652,309	1,865,613	1,978,773	1,959,510	1,956,468	1,956,148	2,013,065	(56,917)
13 myBooks Fees	1,318,784	1,577,206	1,937,531	2,296,309	2,435,299	2,421,191	2,442,518	2,629,929	2,695,046	2,665,942	2,876,703	2,889,203	2,800,000	89,203
14 International Education Fee	8,948	10,440	12,972	15,270	16,993	17,065	17,036	20,030	21,841	21,617	21,609	21,603	21,750	(147)
15 Laboratory Fees	286,413	357,863	431,702	472,579	499,851	500,319	499,823	538,896	556,804	552,412	552,334	552,273	494,300	57,973
16 Learning Technology Fee	223,708	260,932	324,097	381,421	424,399	426,190	425,481	500,162	545,340	539,750	539,555	539,406	542,600	(3,194)
17 Re-Entry Fee Huntsville	97,470	99,633	160,296	234,503	238,829	235,349	248,234	255,476	258,110	259,991	368,150	371,065	400,000	(28,935)
18 Student Telehealth Services	97,738	137,628	161,600	177,381	189,779	190,441	190,278	213,863	225,799	224,900	224,850	224,775	222,300	2,475
19 Refund -Student Fees	1,106	1,106	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	135,573	190,820	253,620	279,100	280,832	310,189	325,466	339,713	347,739	430,042	444,379	458,845	(14,466)
21 State Appropriations	0	10,023,351	10,023,351	10,023,351	10,023,351	15,033,465	15,033,465	15,033,465	15,033,465	15,033,465	20,028,679	20,028,679	20,028,679	-
22 District Taxes - Maint. & Operations	76,545	108,778	160,988	7,438,451	27,587,605	38,106,401	38,711,368	38,753,496	38,938,135	39,186,991	39,313,472	39,367,297	39,361,735	5,562
23 District Taxes - Interest & Sinking	5,059	5,059	5,059	263,747	978,804	1,351,458	1,372,739	1,380,650	1,389,911	1,389,277	1,389,789	1,389,789	1,411,000	4,111
24 Workforce/CE Revenues	56,202	243,629	349,528	369,360	452,037	467,600	532,595	704,543	916,203	1,037,637	1,300,241	1,553,084	1,500,000	53,084
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	216,873	276,463	438,374	558,747	648,517	1,098,557	1,369,940	1,533,010	1,632,006	1,708,543	1,907,205	1,900,512	6,693
27 Interest Income	121,620	504,343	619,144	758,635	1,003,855	1,193,861	1,448,129	1,892,851	2,049,793	2,269,341	2,411,354	2,572,149	2,600,000	(72,851)
Total Revenues:	8,146,720	20,495,071	23,143,765	35,250,313	57,565,634	73,720,556	75,320,494	78,106,829	79,283,064	79,841,605	86,375,125	87,212,587	86,639,800	572,787
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	2,352,608	3,507,260	4,684,741	5,849,635	7,033,137	8,214,545	9,394,982	10,685,817	11,961,541	13,179,935	14,408,892	14,366,430	(42,462)
2 Salaries-Faculty PT/Overload	222,550	742,427	1,251,437	1,745,571	1,797,762	2,213,187	2,678,733	3,179,115	3,484,211	3,809,525	4,097,616	4,416,996	4,415,530	(1,466)
3 Overtime	4,728	27,301	37,060	46,542	77,884	98,307	129,983	151,984	167,981	196,660	220,888	226,056	223,000	(3,056)
4 Stipends	88,172	183,094	273,883	365,157	467,228	576,032	692,689	801,177	911,890	1,003,649	1,092,014	1,188,921	1,196,234	7,313
5 Salaries-Administrative Support	1,104,125	2,215,181	3,328,979	4,475,023	5,592,169	6,725,165	7,862,165	8,998,996	10,136,011	11,278,477	12,447,065	13,636,861	13,619,047	(17,814)
6 PT Salaries-Admin Support	11,181	23,251	32,861	41,544	49,928	58,449	66,975	74,425	80,983	90,162	99,691	117,775	111,000	(6,775)
7 Salaries-Classified Staff	341,949	673,992	1,002,808	1,336,752	1,679,203	2,033,258	2,383,103	2,731,323	3,081,809	3,441,060	3,807,078	4,162,073	4,156,633	(5,440)
8 PT Salaries-Classified Staff	41,164	182,553	283,593	371,022	449,549	555,549	677,304	776,859	873,308	985,375	1,075,743	1,176,803	1,160,591	(16,212)
9 Salaries-Service Staff	263,041	530,343	798,845	1,065,248	1,333,843	1,610,185	1,880,856	2,148,538	2,406,365	2,659,642	2,916,520	3,171,973	3,167,191	(4,782)
10 PT Salaries-Service Staff	6,024	39,387	67,439	91,114	116,131	140,058	167,744	188,662	210,752	242,692	270,318	295,815	295,914	99
11 Salaries-Student Assistants	12,188	35,015	58,293	78,657	85,689	98,272	120,042	140,527	159,638	178,886	198,172	216,645	207,000	(9,645)
12 Employer Medicare	48,523	95,784	142,145	189,015	229,585	276,609	323,448	370,792	416,770	463,157	508,303	554,464	549,305	(5,159)
13 FICA	179,795	342,377	504,667	669,097	830,217	1,000,806	1,173,413	1,345,462	1,518,007	1,686,616	1,852,891	2,020,431	1,999,510	(20,921)
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	714,675	851,494	1,185,225	1,556,626	1,889,492	2,229,716	2,567,086	2,912,113	3,255,339	3,599,055	3,942,920	3,921,680	(21,240)
16 Workers Compensation	38,261	45,918	48,812	48,829	67,137	69,682	69,870	69,870	69,870	70,402	71,018	71,018	130,000	58,982
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	15,550	15,550	15,550	38,287	38,287	38,287	38,287	38,287	46,724	46,724	46,724	45,000	(1,724)
19 State Retirement Match-Grants	95,407	205,943	314,818	433,289	554,750	666,429	786,760	907,504	1,025,213	1,143,754	1,263,428	1,382,059	1,395,651	13,592
20 ORP Contributions (1.19%)	17,410	45,207	74,126	103,868	134,850	162,734	191,818	222,054	253,218	258,596	316,072	346,741	338,696	11,955
21 Retirement-New Member Surcharge	6,935	14,971	24,185	28,001	35,033	41,289	46,744	54,250	60,773	65,154	70,566	76,465	75,000	(1,465)
22 Employee Assistance Plan	1,368	3,014	4,660	6,306	7,952	9,597	11,243	12,889	14,535	16,181	17,827	19,472	19,750	278
23 Legal Fees	-	12,393	25,101	39,967	35,742	45,695	62,856	86,201	121,370	133,171	140,088	146,170	150,000	3,830
24 Contract Service	532,960	1,192,421	1,403,318	1,791,782	2,197,146	2,777,323	3,084,358	3,546,796	3,839,557	4,142,299	4,380,826	4,748,635	5,022,190	273,555
25 Instruction Contract Service	450	1,858	17,937	276,912	276,912	284,470	298,337	551,438	570,143	553,048	567,106	572,398	575,000	2,602
26 Computer Software	549,925	552,366	677,382	776,465	1,200,913	1,308,989	1,478,666	1,699,175	2,942,349	3,927,837	4,071,434	4,563,045	4,533,706	(29,339)
27 Equipment	65,388	108,063	121,711	146,849	173,082	210,627	230,496	260,421	279,367	298,958	314,394	338,196	325,000	(13,196)
28 Insurance	539,544	551,970	551,970	551,970	544,874	547,464	565,290	565,290	565,290	565,290	565,290	1,553,342	1,513,000	(40,342)
29 Other Operating Expense	1,840,336	3,002,656	4,733,560	5,285,639	5,944,250	7,180,065	7,702,288	8,439,130	9,334,645	9,994,571	10,678,401	11,418,392	11,470,164	51,772
30 Repairs/Maintenance	100,814	258,796	422,133	632,641	919,790	1,318,947	1,636,008	1,865,797	1,979,465	2,549,768	2,718,707	3,527,014	3,498,615	(28,399)
31 Travel/Professional Development	49,117	200,124	345,715	451,090	514,721	646,800	843,588	996,017	1,112,068	1,233,574	1,331,957	1,405,654	1,442,156	36,502
32 Utilities	12,809	230,260	418,580	618,120	802,495	989,908	1,131,753	1,301,996	1,457,344	1,621,086	1,682,592	1,975,752	1,989,242	13,490
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 Mgmt Project	303,072	306,												

LEE COLLEGE DISTRICT

Detail of Other Student Fees and Other Revenues

September-25

Other Student Fees			
103965	OSHA/Logistics Cert	\$	(5,229)
103980	A/C Lab Manual Fee		-
104000	Accuplacer Fees		(20)
104600	Advance Standing Fee		-
104820	Background Check Fee		-
104700	Graduation Fees		-
104100	Installment Fees		22,425
104101	Late Installment Fees		2,490
104310	Liability Insurance Fees		7,501
103960	MACS Certificate Fee		-
107015	Nursing Mobility Exams		14,700
103700	Parking Fees		40
104500	Schedule Change Fees		-
103930	ServSafe Fee		-
103901	Technology Fee-HC/LC		70,395
104003	Testing Center Fees		80
104750	Transcript Fees		2,289
104002	TSI Assessment Test Fee		120
103920	VIG Test Fee		-
Total		\$	<u><u>114,791</u></u>

Other Revenues			
108900	Box Office Receipts	\$	1,145
109300	Campus Store Sales		3,668
108210	Commissions-Vending		1,071
107010	Duplicate Receipts		55
109200	Café 34 - Food Sales		46,333
103604	Housing		45,900
105990	Misc Income		4,749
105990	Misc Income - Recycling		-
105990	Misc Income- Sale of Suplus Property		2,658
105990	Misc Income-Shared Positions		19,915
105990	Misc Income-Hurricane Beryl Reimbursements		-
105300	Recovery of Indirect Costs		5,718
107110	Rental Fees-Campus Facilities		5,053
108200	Returned Check Fees		240
108100	Sales and Services-Cosmetology		185
108350	Sales-Cash Sales		0.13
108300	Sales-Discounts		(246)
108350	Sales - Used Books		-
Total:		\$	<u><u>136,445</u></u>

LEE COLLEGE DISTRICT
Detail of Other Operating Expenses
September-25

Other Operating Expenses		
125800	Athletic Officials	1,450.00
138100	Cash Overage/Shortage	(8.20)
160300	CGS-Print Shop	7,878.99
131100	Classroom Supplies	18,743.06
160250	Cost of Goods - Book Store	527,869.67
160360	Cost of Goods - Food	15,506.61
160380	Cost of Goods - Nonfood	1,362.86
180600	Emergency Aid - Students	2,000.61
131120	Food	(630.03)
138300	Institutional Memberships	96,183.00
150900	Library Books	1,280.35
150910	Library Periodicals	8,409.08
150920	Library-Electronic Database	80,346.31
138500	Other Cost (Finance Services)	26,957.88
131300	Postage	36.35
160310	Print Shop - Chgbacks	(487.60)
138210	Promotional Items	183.88
138250	Public Relations	23,009.46
136550	Rentals	3,219.11
180100	Scholarships	938,124.72
138503	Student Activities	2,144.86
180610	Student Aid - Transportation	220.00
180630	Student Aid - Hygiene	120.38
180620	Student Aid - Food	354.59
131000	Supplies	55,814.33
133500	Supplies-Gasoline & Diesel	(710.93)
138320	Web Subscription	30,956.65
Total Operating Expense		\$ 1,840,336

LEE COLLEGE DISTRICT
AUXILIARY SERVICES REVENUES AND EXPENSES

September-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	\$ 111,329	Student Service Fees	\$ 111,329
Books and Classroom Materials	\$ 1,137,086	Bookstore	\$ 1,137,086
Campus Store	\$ 3,463	Campus Store	\$ 3,463
Sales-Cash Sales	\$ 0.13	Arena Concessions	\$ 2,210
Food Sales	\$ 46,333	Café 34-Food Service	\$ 44,082
Commissions-Vending	\$ 1,071	Vending Machines	\$ 1,071
Sales-Discounts	\$ (41)		
Returned Check Fees	\$ 240	Insufficient Checks	\$ 240
Rental Fees-Campus Facilities	\$ 3,475	Facility and Event Mgmt	\$ 3,475
Total:	\$ 1,348,856	Total:	\$ 1,348,856
	Expenses		Expenses
Salaries-Faculty	\$ 7,381	Athletic Administration	\$ 21,383
Salaries-Faculty PT/Overload	-	Athletic Trainer	9,200
Overtime	10	Basketball	58,500
Stipends	4,658	Athletics Housing	-
Salaries-Administrative	26,859	Volleyball	75,640
PT Salaries-Administrative	-	Cheerleaders	25,622
Salaries-Classified Staff	3,546	Student Activities	9,684
PT Salaries-Classified Staff	3,259	Navigator Drumline	-
Salaries-Service Staff	10,311	Bookstore - Main Campus	521,457
PT Salaries-Service Staff	1,675	Bookstore - Huntsville	21,159
Salaries-Student Assistants	1,634	Campus Store	473
Employer Medicare	921	Café 34-Food Service	39,898
FICA	3,158	Arena Concessions	-
Group Insurance-Staff	8,357	Vocational Scholarships	-
State Retirement Match-Grants	4,400	Theatre Arts Scholarships	-
Athletic Officials	1,450	Facility and Event Mgmt	-
Contract Service	9,558	Institutional Public Relation	297
Supplies	1,737	Total:	\$ 783,313
Classroom Supplies	552	Net Revenues/(Expenses):	\$ 565,543
Food	-		
Non-Capitalized Equip.	-		
Supplies - Gasoline & Diesel	-		
Insurance-Other	-		
Repairs/Maintenance	-		
Cash Overage/Shortage	(8)		
Promotional Items	-		
Public Relations	297		
Institutional Memberships	6,225		
Student Activities	2,100		
Travel-Student	29,710		
Cost of Goods Sold - Bookstore	527,870		
Cost of Goods Sold - Food	15,507		
Cost of Goods Sold - Nonfood	1,363		
Scholarships	110,782		
Total:	\$ 783,313		
Net Revenues/(Expenses):	\$ 565,543		

LEE COLLEGE DISTRICT
Athletic Expenses - Year-to-Date
September-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	\$ 7,381	Athletic Administration	\$ 21,383
Overtime	-	Athletic Trainer	9,200
Stipends	4,658	Athletics Housing	-
Salaries - Administrative	8,623	Basketball	58,500
Salaries - Classified Staff	3,546	Volleyball	75,640
PT Salaries - Classified Staff	-	Region 14 Tournament	-
Salaries - Service Staff	-	Total:	\$ 164,723
PT Salaries - Service Staff	-		
Salaries - Student Assistants	-	Net Revenues/(Expenses):	\$ (118,823)
Employer Medicare	340		
FICA	1,455		
Group Insurance-Staff	3,405		
State Retirement Match-Grants	1,997		
Athletic Officials	1,450		
Contract Service	9,200		
Supplies	200		
Institutional Memberships	6,225		
Travel-Student	29,710		
Scholarships (GT=T&F-Adult)	86,532		
Total:	\$ 164,723		
Net Revenues/(Expenses):	\$ (118,823)		

LEE COLLEGE DISTRICT
WORKFORCE AND COMMUNITY DEVELOPMENT REVENUES AND EXPENSES
September-25
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	\$ 37,106	\$ (37,106) *
Advanced Technician Training	26,500	Advanced Technician Training	53,375	(26,875)
W&CD - Indust. Contract Training	8,385	W&CD - Indust. Contract Training	4,195	4,190
W&CD - Kids at College	-	W&CD - Kids at College	-	-
W&CD - Leisure Learning	3,194	W&CD - Leisure Learning	494	2,700
W&CD - Other Contract Training	12,285	W&CD - Other Contract Training	3,900	8,385
W&CD - Travel Program	800	W&CD - Travel Program	16	784
	<u>51,164</u>		<u>99,085</u>	<u>(47,921) **</u>
Industrial Cross Credit - ADMIN	-	Industrial Cross Credit - ADMIN	11,088	(11,088) *
Fieldbus	(4,075)	Fieldbus	-	(4,075)
Industrial Open Enrollmen	6,970	Industrial Open Enrollmen	954	6,016
	<u>2,895</u>		<u>12,042</u>	<u>(9,147)</u>
Healthcare Cross Credit - ADMIN	-	Healthcare Cross Credit - ADMIN	13,311	(13,311) *
Healthcare Open Enrollmen	2,143	Healthcare Open Enrollmen	5,072	(2,930)
	<u>2,143</u>		<u>18,383</u>	<u>(16,241)</u>
Total Revenue	\$ 56,202	Total Expenses	\$ 129,511	\$ (73,309)

	Program Revenues	Program Expenses
Administrative Depts	\$ -	\$ 61,505
Academic Depts	56,202	68,006
Net Revenues/(Expenses)	<u>\$ 56,202</u>	<u>\$ 129,511</u>
Net Revenues/Expenses		\$ (73,309)

* Administrative programs will not have a revenue source.

** Billing takes place after services are provided by WF

LEE COLLEGE DISTRICT
RESTRICTED FEDERAL PROGRAMS
September-25

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	\$ -	\$ 48,603	CCAMPIS	\$ 47,561	\$ 1,042
Direct Loans 2026	-	940,000	Direct Loans 2026	1,420,793	(480,793)
Ed Opportunity Center 2022-26	-	-	Ed Opportunity Center 2022-26	25,642	(25,642)
Federal Work Study 2025	-	-	Federal Work Study 2025	-	-
Federal Work Study 2026	-	12,140	Federal Work Study 2026	11,735	405
HCDE 2022	29,893	-	HCDE 2022	-	29,893
NSF ITYC-STEM 2028	-	-	NSF ITYC-STEM 2028	-	-
PELL - 2026	-	4,305,000	PELL - 2026	5,522,630	(1,217,630)
Perkins Guidance/Counsel 2026	-	-	Perkins Guidance/Counsel 2026	13,957	(13,957)
Perkins Instr Equipment 2026	-	-	Perkins Instr Equipment 2026	10,677	(10,677)
Perkins Spec Pops 2026	-	-	Perkins Spec Pops 2026	5,809	(5,809)
Perkins Upgrade Curr 2026	-	-	Perkins Upgrade Curr 2026	16,183	(16,183)
Perkins - Other 2026	-	-	Perkins - Other 2026	8,080	(8,080)
SAMSHA - Suicide Prevention	-	-	SAMSHA - Suicide Prevention	6,345	(6,345)
SEOG 2026	-	36,742	SEOG 2026	37,617	(875)
Small Business Develop 2025	-	-	Small Business Develop 2025	8,240	(8,240)
Student Support Serv 2020-2025	-	-	Student Support Serv 2020-2025	-	-
Student Support Serv 2026-2030	-	19,013	Student Support Serv 2026-2030	19,162	(149)
Title V Pathways 2019-2024	-	6,746	Title V Pathways 2019-2024	15,477	(8,731)
Total Revenues:	\$ 29,893	\$ 5,368,245	Total Expenses - All Purposes:	\$ 7,169,906	\$ (1,771,769)

**LEE COLLEGE DISTRICT
RESTRICTED STATE PROGRAMS
September-25**

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	-	-	TEOG Workstudy Mentorship 2026	4,137	(4,137)
5251900026 THECB SSAP	15,182	-	THECB SSAP	2,390	12,792
5251900025 THECB TRUE 2024-2025 Grant	-	-	THECB TRUE 2024-2025 Grant	10,321	(10,321)
Total Revenues:	\$ 444,013	\$ -	Total Expenses	\$ 16,847	\$ 427,165

**LEE COLLEGE DISTRICT
RESTRICTED LOCAL PROGRAMS
September-25**

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	\$ 5,000	\$ 5,000
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
Powell-Huntsville Scholarship	-	-	Powell-Huntsville Scholarship	-	-
Rodel Dual Enrollment 2025	59,772	-	Rodel Dual Enrollment 2025	1,247	58,524
SBDC Program 2025	49	-	SBDC Program 2025	-	49
SBDC Program Income 2025	17,211	-	SBDC Program Income 2025	-	17,211
Trellis Huntsville Scholarship	-	485	Trellis Huntsville Scholarship	485	-
<u>Reimbursed by the Lee College Foundation on a quarterly basis:</u>					
ExxonMobil Process Tech 2024	\$ -	\$ -	ExxonMobil Process Tech 2024	\$ -	\$ -
Exxon Soft Skills Curriculum	-	-	Exxon Soft Skills Curriculum	1,500	(1,500)
GTF -Pathways from Prison	-	-	GTF -Pathways from Prison	6,764	(6,764)
Hou Endow Teacher Pathways	-	-	Hou Endow Teacher Pathways	3,094	(3,094)
Student Basic Needs	-	-	Student Basic Needs	-	-
Trellis Pathways from Prison	-	-	Trellis Pathways from Prison	-	-
Student Resource and Advocacy Center (SRAC)	-	-	Student Resource and Advocacy Center (SRAC)	4,507	(4,507)
Texas Mutual Insurance Grant	-	-	Texas Mutual Insurance Grant	367	(367)
Total Revenues	\$ 241,086	\$ 10,485	Total Expenses	\$ 24,492	\$ 227,079

Lee College
Checks > \$25,000
Sep-25

Payment Date	Supplier Name	Payment Amount	Account	Explanation
9/2/2025	Oracle America Inc	46,751.06	MAIN	Peoplesoft Software License and Support
9/2/2025	Turnitin, LLC	41,269.52	MAIN	Plagiarism Checker
9/4/2025	Chambers County Appraisal District	28,509.50	MAIN	4th Quarterly Payment
9/4/2025	Government Leasing and Finance Inc	301,783.50	MAIN	JCI Refinance
9/4/2025	Texas Association of Community Colleges	49,901.00	MAIN	Membership
9/4/2025	TimelyMD*	226,600.00	MAIN	Selfcare Platform
9/5/2025	Allied Fire Protection LLP*	51,300.00	CONST	Installation of Sprinklers
9/5/2025	Furniture Marketing Group, Inc.	810,920.01	CONST	Furniture - Multiple Invoices
9/5/2025	Micro Integration Inc*	157,809.00	CONST	Install DNA Equipment (54) Doors
9/9/2025	ACUE	70,000.00	MAIN	Pathway Course Cohort
9/9/2025	Blackbaud Inc	27,365.31	MAIN	Computing Provider for Foundation
9/9/2025	M Scott Construction, INC*	262,722.46	MAIN	Cosmetology Renovation
9/11/2025	Centegix	154,475.00	MAIN	Emergency Badges
9/11/2025	Hannon Hill*	27,956.65	MAIN	Cascade Cloud Subscription
9/11/2025	Monument Constructors Inc	86,829.00	MAIN	PAC Repairs
9/11/2025	Rotolo Consultants, Inc*	48,550.99	MAIN	Lawncare
9/11/2025	TADCO Houston, LLC*	25,230.06	MAIN	Waterproof - ATC Building
9/15/2025	Furniture Marketing Group, Inc.	429,888.18	CONST	Furniture - Multiple Invoices
9/16/2025	LLF Advisors Group Inc *	27,600.00	MAIN	Workforce Consulting
9/16/2025	TASB Risk Management Fund	38,261.00	MAIN	Workers Comp - Yearly Charge
9/18/2025	Adtaxi *	25,500.00	MAIN	Advertising
9/18/2025	CRAFTEC Architectural Glass, LLC	32,766.80	MAIN	Glass Door Install
9/18/2025	Johnson Controls Inc*	64,160.78	MAIN	Chiller #1 Repairs
9/18/2025	Solid Border Inc*	55,322.80	MAIN	Barracuda Cloud
9/18/2025	Zogo Technologies *	55,860.00	MAIN	Tech Support
9/23/2025	Marianna Inc	39,274.66	MAIN	Beauty Supplies for Bookstore
9/30/2025	CDW-G*	31,874.55	MAIN	Laptops for Library
9/30/2025	Facilities Sources	43,037.01	MAIN	Foundation Repair

Total Checks >\$25K from Operating/Construction \$ 3,261,518.84

Facility Projects - As of 9/30/2025						
Project	Vendor	Funding Source	Dept.	Budget	Expenses	Net
Cosmetology Renovation (Design)	Arcadis	Lost Revenue Funds	2802500000	\$ 222,530.00	\$ 209,400.73	\$ 13,129.27
Cosmetology Renovation (Reimbursables)	CJG					
Cosmetology Renovation (Construction)	Engineering/DBR Engineering	Lost Revenue Funds	2802500000	\$ 70,000.00	\$ 45,230.26	\$ 24,769.74
	M Scott	Lost Revenue Funds	2802500000	\$ 3,316,591.85	\$ 2,963,733.87	\$ 352,857.98
Furniture & Equip (Surplus FY23)	FMG	Board Designated Surplus (\$1.688 MM)	2802100000	\$ 1,688,000.00	\$ 1,673,302.50	\$ 14,697.50
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	\$ 821,575.25	\$ 3,160,924.75

Capital Projects Fund - Fund 10800

FY 2025-2026

As of September 30, 2025

Department ID	Department	Projects/Capital Purchase	Budgeted Amount	Revised Amount	Encumbered	Actual Sept 2025	Total Expenses	Budget Remaining
4181500000	Bookstore	Bookstore - Lockers	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
	Bookstore Total		\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
2781150000	Advanced Training	Advanced Training - Lab Equipment	125,000	125,000	-	-	-	125,000
	Advanced Training Total		\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
4495000000	Information Technology	EOC IT Equipment	20,000	20,000	-	-	-	20,000
4495000000	Information Technology	Alertus Speakers	122,000	122,000	-	-	-	122,000
4495000000	Information Technology	Firewall Upgrade	160,000	160,000	155,675	-	155,675	4,325
4495000000	Information Technology	Wireless Upgrade Phase 3	280,000	280,000	-	-	-	280,000
4495000000	Information Technology	Hyflex Classroom	100,000	100,000	-	-	-	100,000
4495000000	Information Technology	Disaster Recovery Critical Co-Location	325,000	325,000	-	-	-	325,000
	Information Technology Total		\$ 1,007,000	\$ 1,007,000	\$ 155,675	\$ -	\$ 155,675	\$ 851,325
2807500000	Shipping & Receiving	Pallet Jack	7,000	7,000	-	-	-	7,000
2807500000	Shipping & Receiving	Utility Vehicle	15,000	15,000	-	-	-	15,000
	Shipping & Receiving Total		\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
2802500000	Facilities	Internal Signage	75,000	75,000	-	-	-	75,000
2802500000	Facilities	Exterior Building Wayfind Signage	200,000	200,000	-	-	-	200,000
2802500000	Facilities	External Wayfind PAC	116,030	116,030	-	-	-	116,030
2802500000	Facilities	External Building Signs	185,000	185,000	-	-	-	185,000
2802500000	Facilities	SRAC Storefront Doors	36,470	-	-	-	-	-
2802500000	Facilities	ATC Wetseal	25,000	-	-	-	-	-
2802500000	Facilities	Arena Seating	126,943	-	-	-	-	-
2802500000	Facilities	Forklift	35,000	71,430	-	71,430	71,430	-
2802500000	Facilities	Golf Carts	35,000	-	-	-	-	-
2802500000	Facilities	New Maintenance Vehicles	150,000	150,000	-	-	-	150,000
2802500000	Facilities	South Plant Cooling Tower	498,650	498,650	-	-	-	498,650
2802500000	Facilities	Pipe Rack	2,500,000	2,500,000	-	-	-	2,500,000
2802500000	Facilities	Electrical upgrade/updates	350,000	350,000	-	-	-	350,000
2802500000	Facilities	Bldg/Hot Water Repair Campus Wide	250,000	250,000	-	-	-	250,000

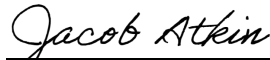
Department ID	Department	Projects/Capital Purchase	Budgeted Amount	Revised Amount	Encumbered	Actual Sept 2025	Total Expenses	Budget Remaining
2802500000	Facilities	Portable Generator	175,000	175,000	-	-	-	175,000
2802500000	Facilities	Science/ South Plant Generator	250,000	250,000	-	-	-	250,000
2802500000	Facilities	North Plant Generator	200,000	200,000	-	-	-	200,000
2802500000	Facilities	HVAC Install South Plant	115,000	115,000	-	-	-	115,000
2802500000	Facilities	TV 5, 6, 7 HVAC Install Repair	185,000	185,000	-	-	-	185,000
2802000000	Facilities	Gray Science Classroom Paint And Carpet	208,798	208,798	-	-	-	208,798
2802500000	Facilities	660 W Texas remodel	50,000	50,000	-	-	-	50,000
2802500000	Facilities	Huddle renovations/Demo	75,000	75,000	-	-	-	75,000
2802500000	Facilities	PAC Green Room Restroom/Shower	75,000	75,000	-	-	-	75,000
2802500000	Facilities	Roof Repair replacement	650,000	650,000	-	-	-	650,000
2802500000	Facilities	Flooring Misc Buildings	150,000	150,000	-	-	-	150,000
2802500000	Facilities	Side walk repairs	75,000	75,000	-	-	-	75,000
2802500000	Facilities	Tennis Court Foundation	65,000	65,000	-	-	-	65,000
2802500000	Facilities	Elevator Modifications	480,000	480,000	-	-	-	480,000
	Facilities Total		\$ 7,336,891	\$ 7,149,908	\$ -	\$ 71,430	\$ 71,430	\$ 7,078,478
2114000000	Emergency Management	Centegix Wearable Panic Alarm Cards	81,000	81,000	-	-	-	81,000
2114000000	Emergency Management	Surveillance System/Cameras Maintenance	65,077	65,077	-	-	-	65,077
2114000000	Emergency Management	Security Glass Film	30,000	30,000	-	-	-	30,000
2114000000	Emergency Management	First Aid Cabinets	2,500	2,500	-	-	-	2,500
2114000000	Emergency Management	DNA Access Door Locks	2,398	2,398	-	-	-	2,398
2114000000	Emergency Management	Lightening Detector	4,700	4,700	-	-	-	4,700
2114000000	Emergency Management	AED	28,700	28,700	-	-	-	28,700
2114000000	Emergency Management	PA Speaker System (Internal Only)	136,495	136,495	-	-	-	136,495
2114000000	Emergency Management	Gunshot Detection	14,800	14,800	-	-	-	14,800
2114000000	Emergency Management	Surveillance System/Cameras	603,500	603,500	-	-	-	603,500
2114000000	Emergency Management	Surveillance System 3rd Party Cable Pulls	87,000	87,000	-	-	-	87,000
	Emergency Management Total		\$ 1,056,170	\$ 1,056,170	\$ -	\$ -	\$ -	\$ 1,056,170
1000000000	Non-Departmental	Unallocated Amount	-	186,983	-	-	-	186,983
Non-Departmental Total			\$ -	\$ 186,983	\$ -	\$ -	\$ -	\$ 186,983
Grand Total			\$ 9,571,061	\$ 9,571,061	\$ 155,675	\$ 71,430	\$ 227,105	\$ 9,343,956

LEE COLLEGE DISTRICT
For the Month Ending September 30, 2025

Fund Source	Par Value	8/31/2025	Net Additions/ (Withdrawals)	9/30/2025	Yield	Accrued Interest Earnings
Unrestricted						
JP Morgan Chase - Operating	\$ 1,380,762.35	\$ 1,738,049.15	\$ (357,286.80)	\$ 1,380,762.35		
Lonestar - General Fund	\$ 9,740,515.88	\$ 15,326,650.46	\$ (5,586,134.58)	\$ 9,740,515.88	4.30%	\$ 44,851.89
US Bank - Operating	\$ 1,898,114.33	\$ 1,895,212.96	\$ 2,901.37	\$ 1,898,114.33	4.00%	\$ 6,412.90
Total Unrestricted Cash and Cash Equiv.	\$ 13,019,392.56	\$ 18,959,912.57	\$ (5,940,520.01)	\$ 13,019,392.56		\$ 51,264.79
Restricted						
Lone Star - Board Reserves	\$ 75,551.99	\$ 75,280.58	\$ 271.41	\$ 75,551.99	4.30%	\$ 271.41
US Bank - Board Reserves	\$ 26,770,679.77	\$ 26,337,571.35	\$ 45,332.18	\$ 26,382,903.53	3.68%	\$ 344,676.01
Total Board Reserves	\$ 26,846,231.76	\$ 26,412,851.93	\$ 45,603.59	\$ 26,458,455.52		\$ 344,947.42
US Bank - Capital Asset Reserves	\$ 1,739,710.65	\$ 1,733,572.83	\$ 6,137.82	\$ 1,739,710.65	4.00%	\$ 5,876.93
US Bank - Insurance Reserves	\$ 3,169,475.71	\$ 3,121,309.40	\$ 49.12	\$ 3,121,358.52	3.78%	\$ -
Lone Star - Insurance Reserves	\$ 31,637.58	\$ 31,523.93	\$ 113.65	\$ 31,637.58	4.30%	\$ 113.65
Chase - Construction	\$ 4,790.15	\$ 3,801.34	\$ 988.81	\$ 4,790.15		\$ -
TexPool - Construction	\$ 2,870,486.34	\$ 4,316,120.93	\$ (1,445,634.59)	\$ 2,870,486.34	4.16%	\$ 11,485.41
TXFIT - Lost Revenue Funds	\$ 1,231,999.23	\$ 3,940,347.65	\$ (2,708,348.61)	\$ 1,231,999.04	4.45%	\$ 9,392.87
Total Restricted Cash	\$ 35,894,331.42	\$ 39,559,528.01	\$ (4,101,090.21)	\$ 35,458,437.80		\$ 371,816.28
Total Cash (Restricted and Unrestricted)	\$ 48,913,723.98	\$ 58,519,440.58	\$ (10,041,610.22)	\$ 48,477,830.36		\$ 423,081.07
Land Held for Investment	\$ 11,939,799.00	\$ 11,939,799.00	\$ -	\$ 11,939,799.00		
Total Cash & Investments (Restricted and Unrestricted)	\$ 60,853,522.98	\$ 70,459,239.58	\$ (10,041,610.22)	\$ 60,417,629.36		\$ 423,081.07

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 4/30/2025 \$21,713,452.47
Selah Tacconi, Executive Director of Foundation & Resource Development, 200 Lee Drive, Baytown, TX 77520; 281-425-6453; stacconi@lee.edu.