

Monthly Financial Report

January 2026





Lee College District

Monthly Financial Report

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MEMORANDUM

To: Dr. Lynda Villanueva
From: Jacob Atkin/Renea Woodruff
Date: February 19, 2026
Subject: Board Financials for **January 31, 2026**

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

Key Highlights

- Tuition – In-District Tuition came in above the projected monthly budget primarily due to the delay in Huntsville Campus tuition being posted in January instead of January. The Out-of-District and Non-Resident tuition increased by 19% and 32%, respectively.
- Dual Credit Tuition is slightly above the projected monthly budget by \$11K. Year-to-date DC tuition of \$2.3M in which it has already exceeded the overall budget of \$2.1M.
- Tuition Waivers & TPEG were slightly below the projected monthly budget by 30%.
- Student fees (Registration, Student Services, Technology, etc.) are above the projected monthly budget by \$58K or 30% with the exception of Laboratory Fees decreasing by \$5,458 or 20%.
- MyBooks Fees were above the monthly budget by \$245K. And MyBooks Waivers were higher than projected by \$4K.
- District Taxes (M&O and I&S and In Lieu of Taxes) – District tax collections exceeded the January 2026 monthly budget projections by \$623K. This is primarily due to timing of collections and posting of payments by the Tax Assessor’s office.
- Workforce/Continuing Education Revenues had a positive variance of \$2K above the projected monthly amount, likely due to timing of course offerings and courses offered.
- Interest income is below the monthly budget projection by \$108K, 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 target with the overall budget at 38%.

Expenses for January

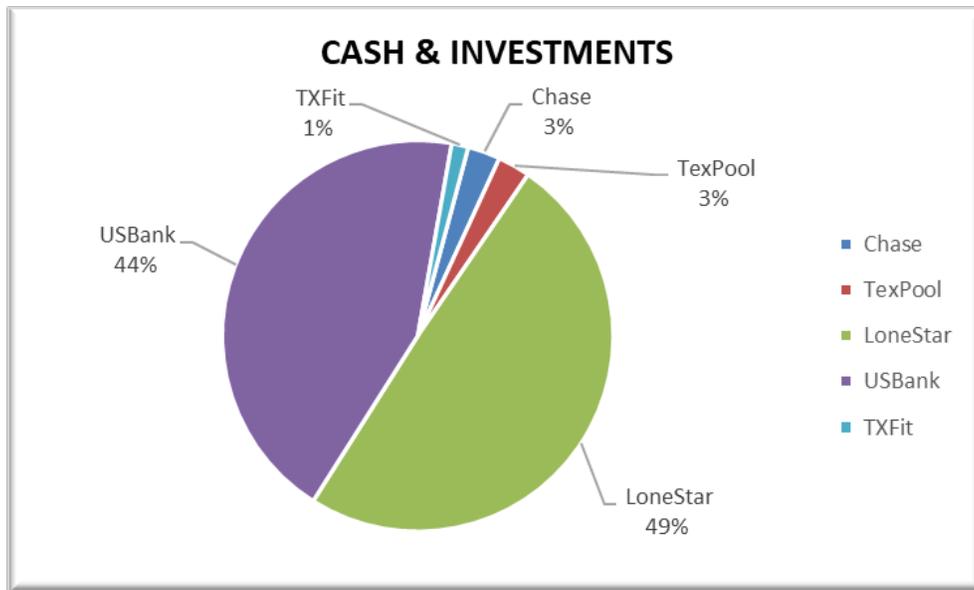
Key Highlights

- Personnel Costs were slightly higher than projected at 5% for the month of January.
- Computer Software and Contract Services expenses were 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.
- Operating expenses such as Legal Fees, Instruction Contract Services, and Utility expenses were higher than the projected budget.

- Travel expenses were lower than the projected amount for January by \$39K or 62%. This is likely due to the timing of travel expenses being recorded.
- Other operating expenses are below the projections for January, primarily due to the timing of bookstore inventory purchases.

Cash Position

Our cash position is strong. The estimated cash balance as of January 2026 is approximately \$77 million. Of the cash balance, \$44 million is Operating Funds and Construction Funds; \$31.9 million in Board Reserves; and \$1.1 million in Lost Revenue Funds we acquired through the CARES Grant.



Overall, there was a net increase of approximately \$15.6 million for January. 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
January-26**

REVENUES	FY 2026	Actual Month January-26	Year To Date Projections	Projected Vs. Budget	% Variance to Budget
1 Tuition-Resident In- District	\$ 5,100,000	\$ 716,903	\$ 5,040,854	\$ (59,146)	-1.16%
2 Tuition-Out of District	4,220,000	343,319	4,555,165	335,165	7.94%
3 Tuition-Non-Resident	436,644	47,138	546,386	109,742	25.13%
4 Tuition -Dual Credit	2,100,000	47,167	2,483,333	383,333	18.25%
5 Tuition Waivers	(1,300,000)	(154,615)	(869,771)	430,229	-33.09%
6 MyBooks Waivers	(250,000)	(1,980)	(391,254)	(141,254)	56.50%
7 TPEG Transfers-Resident	(595,836)	(57,167)	(688,331)	(92,495)	15.52%
8 TPEG Transfers-Non-Resident	(26,199)	(7,888)	(103,750)	(77,551)	296.01%
9 Repeat Course Fee	158,950	25,840	139,017	(19,933)	-12.54%
10 Student Service Fees	265,000	21,759	258,986	(6,014)	-2.27%
11 Registration Fees	551,650	46,600	539,470	(12,180)	-2.21%
12 General Use Fee	2,013,065	155,374	1,894,169	(118,896)	-5.91%
13 myBooks Fees	2,800,000	384,825	2,966,796	166,796	5.96%
14 International Education Fee	21,750	1,791	21,268	(482)	-2.22%
15 Laboratory Fees	494,300	21,814	608,358	114,058	23.07%
16 Learning Technology Fee	542,600	44,783	531,447	(11,153)	-2.06%
17 Re-Entry Fee Huntsville	400,000	76,950	351,476	(48,524)	-12.13%
18 Student Telehealth Services	222,300	14,713	226,346	4,046	1.82%
19 Refund -Student Fees	-	-	1,106	1,106	0.00%
20 Other Student Fees	458,845	77,829	440,155	(18,690)	-4.07%
21 State Appropriations	20,028,679	-	20,059,499	30,820	0.15%
22 District Taxes - Maint. & Operations	39,361,735	19,472,552	39,569,044	207,309	0.53%
23 District Taxes - Interest & Sinking	1,385,678	672,827	1,575,573	189,895	13.70%
24 Workforce/CE Revenues	1,500,000	84,324	1,445,379	(54,621)	-3.64%
25 Revenue in Lieu of Taxes (PILOT/FTZ)	2,250,127	-	2,061,541	(188,586)	-8.38%
26 Other Revenues	1,900,512	138,764	1,965,145	64,633	3.40%
27 Interest Income	2,600,000	107,985	2,550,115	(49,885)	-1.92%
Total Revenues:	\$ 86,639,800	\$ 22,281,608	\$ 87,777,522	\$ 1,137,722	1.31%

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

Expenses	FY 2026	Actual January-26	Year to Date Projections	Projected Vs. Budget	% Variance to Budget
1 Salaries-Faculty	\$ 14,366,430	1,184,351	14,556,081	(189,651)	-1.32%
2 Salaries-Faculty PT/Overload	4,415,530	54,426	4,348,639	66,891	1.51%
3 Overtime	223,000	19,966	229,776	(6,776)	-3.04%
4 Stipends	1,196,234	89,945	1,168,492	27,742	2.32%
5 Salaries-Administrative Support	13,619,047	1,270,000	13,775,799	(156,752)	-1.15%
6 PT Salaries-Admin Support	111,000	19,328	163,267	(52,267)	-47.09%
7 Salaries-Classified Staff	4,156,633	344,922	4,196,502	(39,869)	-0.96%
8 PT Salaries-Classified Staff	1,160,591	62,564	1,076,535	84,056	7.24%
9 Salaries-Service Staff	3,167,191	272,709	3,170,248	(3,057)	-0.10%
10 PT Salaries-Service Staff	295,914	15,275	244,670	51,244	17.32%
11 Salaries-Student Assistants	207,000	18,698	283,623	(76,623)	-37.02%
12 Employer Medicare	549,305	47,739	576,593	(27,288)	-4.97%
13 FICA	1,999,510	191,716	2,120,748	(121,238)	-6.06%
14 OBRA Admin Costs	6,500	-	-	6,500	100.00%
15 Group Insurance-Staff	3,921,680	295,982	3,992,442	(70,762)	-1.80%
16 Workers Compensation	130,000	1,626	45,693	84,307	64.85%
17 Educational Assistance	50,000	15,000	47,011	2,989	5.98%
18 Unemployment Compensation Ins	45,000	11,010	22,701	22,299	49.55%
19 State Retirement Match-Grants	1,395,651	109,082	1,347,265	48,386	3.47%
20 ORP Contributions (1.19%)	358,696	34,209	301,351	57,345	15.99%
21 Retirement-New Member Surcharge	75,000	5,919	94,300	(19,300)	-25.73%
22 Employee Assistance Plan	19,750	1,368	18,362	1,388	7.03%
23 Legal Fees	150,000	15,370	194,251	(44,251)	-29.50%
23 Contract Service	5,022,190	491,022	4,361,880	660,310	13.15%
23 Instruction Contract Service	575,000	15,935	523,488	51,512	8.96%
23 Computer Software	4,533,706	614,649	4,920,750	(387,044)	-8.54%
23 Equipment	325,000	388,283	706,326	(381,326)	-117.33%
23 Insurance	1,513,000	-	1,560,825	(47,825)	-3.16%
23 Other Operating Expense	11,470,164	709,319	10,526,996	943,168	8.22%
23 Repairs/Maintenance	3,498,615	140,360	3,324,460	174,155	4.98%
23 Travel/Professional Development	1,442,156	24,079	1,254,461	187,695	13.01%
23 Utilities	1,989,242	246,171	1,787,264	201,978	10.15%
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	3,722	1,247,447	(384)	-0.03%
	\$ 86,639,800	\$ 6,714,743	\$ 85,592,250	\$ 1,047,550	1.21%

Net Revenues/(Expenses): \$ - \$ 15,566,864 \$ 2,185,272

LEE COLLEGE DISTRICT
FY 2026 Unrestricted Actual

	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Projected February-26	Projected March-26	Projected April-26	Projected May-26	Projected June-26	Projected July-26	Projected August-26	Total FY 2026	2026 Budget	Variance to Budget
Revenues															
1 Tuition-Resident In- District	1,966,107	340,483	519,796	335,816	716,903	(20,323)	73,002	382,202	178,761	(16,379)	543,339	21,147	5,040,854	5,100,000	(59,146)
2 Tuition-Out of District	2,101,096	375,931	583,368	492,664	343,319	(841)	(7,729)	478,519	250,066	(53,474)	(6,672)	(1,083)	4,555,165	4,220,000	335,165
3 Tuition-Non-Resident	252,814	40,670	98,420	53,887	47,138	(3,288)	1,280	35,956	19,112	(1,474)	-	-	546,386	643,644	109,742
4 Tuition -Dual Credit	1,171,905	706,893	251,519	160,696	47,167	1,317	2,836	121,560	22,286	(1,216)	(1,783)	152	2,483,333	2,100,000	383,333
5 Tuition Waivers	(663,891)	(56,429)	(52,399)	(121,431)	(154,615)	(12,838)	90,949	343,677	(428,444)	(9,993)	48,519	147,123	(869,771)	(1,300,000)	430,229
6 MyBooks Waivers	(181,698)	(114,972)	(33,165)	(1,980)	(1,980)	(1,710)	155	(102,324)	76,364	(39)	505	(117)	(391,254)	(250,000)	(141,254)
7 TPEG Transfers-Resident	(274,513)	(82,013)	(78,137)	(52,065)	(57,167)	1,961	(9,544)	(79,558)	(1,360)	4,864	(50,760)	(10,040)	(688,331)	(595,836)	(92,495)
8 TPEG Transfers-Non-Resident	(18,541)	(9,820)	(8,831)	(5,096)	(7,888)	(736)	(3,977)	(12,474)	(13,846)	(7,398)	88	(15,171)	(103,750)	(26,199)	(77,551)
9 Repeat Course Fee	50,660	6,205	11,390	15,725	25,840	2,911	(1,147)	14,731	12,614	1,411	(1,323)	-	139,017	158,950	(19,933)
10 Student Service Fees	111,329	17,977	29,192	26,764	21,759	610	(360)	34,297	20,305	(2,673)	(152)	(63)	258,986	265,000	(6,014)
11 Registration Fees	226,600	36,050	57,900	54,000	46,600	2,847	(633)	74,829	45,336	(3,796)	-	(264)	539,470	551,650	(12,180)
12 General Use Fee	860,024	138,076	235,819	202,686	155,374	975	(2,622)	213,304	113,160	(19,263)	(3,042)	(320)	1,894,169	2,013,065	(118,896)
13 myBooks Fees	1,318,784	264,669	328,463	216,152	384,825	(14,109)	21,327	187,411	65,117	(29,105)	210,762	12,499	2,966,796	2,800,000	166,796
14 International Education Fee	8,948	1,435	2,316	2,168	1,791	72	(28)	2,994	1,811	-	(8)	(6)	21,268	21,750	(482)
15 Laboratory Fees	286,413	85,562	111,884	50,262	21,814	468	(496)	39,073	17,908	(4,393)	(78)	(61)	608,358	494,300	114,058
16 Learning Technology Fee	223,708	35,863	57,900	54,188	44,783	1,791	(709)	74,681	45,178	(5,590)	(194)	(150)	531,447	542,600	(11,153)
17 Re-Entry Fee Huntsville	97,470	17,190	28,620	(990)	76,950	(3,480)	12,885	7,242	2,633	1,881	108,159	2,916	351,476	400,000	(48,524)
18 Student Telehealth Services	97,738	38,488	21,588	18,825	14,713	662	(162)	23,585	11,936	(899)	(50)	2,264	226,346	222,300	4,046
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	1,732	29,357	15,278	14,247	8,026	82,304	14,337	440,155	458,845	(18,690)
21 State Appropriations	-	10,054,171	-	-	-	5,010,115	-	-	-	-	4,995,214	-	20,059,499	20,028,679	30,820
22 District Taxes - Maint. & Operations	76,545	63,020	111,448	8,465,787	19,472,552	10,718,796	4,967	42,129	184,639	248,856	126,481	53,825	39,569,044	39,361,735	207,309
23 District Taxes - Interest & Sinking	5,059	-	-	286,702	672,827	572,654	21,281	1,172	6,739	6,095	2,532	512	1,575,573	1,385,678	189,895
24 Workforce/CE Revenues	56,202	122,995	49,763	31,049	84,324	15,563	64,995	171,947	211,661	121,434	262,604	252,843	1,445,379	1,500,000	(54,621)
25 Revenue in Lieu of Taxes (PILOT/FTZ)	-	-	-	2,061,541	-	-	-	-	-	-	-	-	2,061,541	2,250,127	(188,586)
26 Other Revenues	139,892	132,686	83,246	122,099	138,764	89,770	450,040	271,383	163,071	98,995	76,537	198,662	1,965,145	1,900,512	64,633
27 Interest Income	121,620	413,814	85,791	252,610	107,985	190,006	254,268	444,722	156,942	219,549	142,012	160,796	2,550,115	2,600,000	(49,885)
Total Revenues:	8,150,168	12,661,519	2,531,393	12,705,882	22,281,608	16,554,923	999,937	2,786,335	1,176,235	558,541	6,533,520	837,462	87,777,522	86,639,800	1,137,722
Expenses															
1 Salaries-Faculty	1,195,611	1,194,306	1,203,097	1,219,460	1,184,351	1,183,502	1,181,408	1,180,437	1,290,835	1,275,724	1,218,394	1,228,957	14,556,081	14,366,430	(189,651)
2 Salaries-Faculty PT/Overload	222,550	475,786	493,561	483,083	54,426	415,425	465,546	500,382	305,096	325,314	288,090	319,381	4,348,639	4,415,530	66,891
3 Overtime	4,728	19,748	18,138	18,138	19,966	20,423	31,677	22,001	15,997	28,679	12,229	17,167	229,776	223,000	(6,776)
4 Stipends	88,172	88,153	88,949	91,581	89,945	108,804	116,657	108,488	110,713	91,758	88,365	96,907	1,168,492	1,166,234	2,258
5 Salaries-Administrative Support	1,104,125	1,124,176	1,120,597	1,112,210	1,270,000	1,132,996	1,137,000	1,136,832	1,137,015	1,142,466	1,168,558	1,189,796	13,775,799	13,619,447	(156,352)
6 PT Salaries-Admin Support	11,181	22,982	19,711	22,217	19,328	8,521	8,527	7,449	6,558	9,179	9,529	18,084	163,267	111,000	(52,267)
7 Salaries-Classified Staff	341,949	344,032	340,931	341,797	344,922	354,055	349,846	348,220	350,485	359,251	366,019	354,994	4,196,502	4,156,633	(39,869)
8 PT Salaries-Classified Staff	41,164	87,618	86,070	71,865	62,564	106,000	121,755	99,555	96,449	112,067	90,367	101,060	1,076,535	1,160,591	84,056
9 Salaries-Service Staff	263,041	259,887	265,419	271,062	272,709	276,342	270,671	267,681	257,828	253,276	256,878	255,454	3,170,248	3,167,191	(3,057)
10 PT Salaries-Service Staff	6,024	14,227	15,355	14,106	15,275	23,927	27,687	20,918	22,090	31,940	27,626	25,497	244,670	295,914	51,244
11 Salaries-Student Assistants	12,188	37,442	45,518	38,822	18,698	12,582	21,770	20,485	19,112	19,248	19,286	18,473	283,623	207,000	(76,623)
12 Employer Medicare	48,523	51,064	52,173	52,216	47,739	46,484	47,379	47,344	45,978	46,387	45,146	46,162	576,593	549,305	(27,288)
13 FICA	179,795	186,700	186,221	186,103	191,716	170,589	172,606	172,049	172,545	168,609	166,274	167,541	2,120,748	1,999,510	(121,238)
14 OBRA Admin Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500	6,500
15 Group Insurance-Staff	31,066	515,776	357,082	406,244	295,982	332,866	340,224	337,370	345,026	343,226	343,716	343,865	3,992,442	3,921,680	(70,762)
16 Workers Compensation	38,261	1,314	164	1,626	-	2,545	188	-	-	532	616	-	45,693	130,000	84,307
17 Educational Assistance	1,500	-	-	-	15,000	3,248	-	-	-	-	22,737	4,525	47,011	50,000	2,989
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	111,679	120,331	120,744	117,709	118,541	119,674	118,631	1,347,265	1,395,651	48,386
20 ORP Contributions (1.19%)	17,410	17,028	18,197	2,615	34,209	27,885	29,084	30,236	31,163	5,379	57,476	30,669	301,351	358,696	57,345
21 Retirement-New Member Surcharge	6,935	16,393	11,669	11,952	5,919	6,256	5,455	7,507	6,523	4,381	5,411	5,899	94,300	75,000	(19,300)
22 Employee Assistance Plan	1,368	1,368	1,368	1,368	1,368	1,646	1,646	1,646	1,646	1,646	1,646	1,646	18,362	19,750	1,388
23 Legal Fees	-	8,246	31,438	28,770	15,370	9,953	17,161	23,345	35,169	11,801	6,917	6,082	194,251	150,000	(44,251)
24 Contract Service	603,630	188,593	217,670	309,476	491,022	580,177	307,035	462,438	292,761	302,742	238,527	367,809	4,361,880	5,022,190	660,310
25 Instruction Contract Service	450	193,483	16,675	1,460	15,935	7,558	13,866	253,101	18,705	(17,094)	14,057	5,292	523,488	575,000	51,512
26 Computer Software	555,065	183,592	87,275	118,038	614,649	108,076	169,677	220,508	1,243,175	985,488	143,597	491,610	4,920,750	4,533,706	(387,044)
27 Equipment	65,388	11,042	75,621	877	388,283	37,545	19,869	29,926	18,945	19,591	15,436	23,802	706,326	325,000	(381,326)
28 Insurance	539,544	12,813	-	-	-	2,590	17,826	-	-	-	-	988,052	1,560,825	1,513,000	(47,825)
29 Other Operating Expense	2,023,262	576,688	524,120	319,464	709,319	1,235,816	522,222	736,842	895,515	1,059,926	1,183,830	739,991	10,526,996	11,470,164	943,168
30 Repairs/Maintenance	105,127	138,658	67,331	265,762	140,360	399,157	317,062	229,789	113,667	570,303	168,938	808,307	3,324,660	3,498,615	174,155
31 Travel/Professional Development	69,194	118,416	108,713	43,126	24,079	132,079	196,789	152,428	116,051	121,506	98,383	73,697	1,442,156	1,442,156	187,695
32 Utilities	12,809	162,173	40,352	152,503	246,171	187,413	141,845	170,243	155,348	163,742	61,506	293,160	1,787,264	1,989,242	2

LEE COLLEGE EISTRCT
FY 2026 Unrestrictd Actual/Cumulative

	Actual September-25	Actual October-25	Actual November-25	Actual December-25	Actual January-26	Projected February-26	Projected March-26	Projected April-26	Projected May-26	Projected June-26	Projected July-26	Projected August-26	2025 Budget	Variance to Budget
Revenues														
1 Tuition-Resident In- District	1,966,107	2,306,590	2,826,386	3,162,202	3,879,105	3,858,782	3,931,784	4,313,986	4,492,747	4,476,368	5,019,707	5,040,854	5,100,000	(59,146)
2 Tuition-Out of District	2,101,096	2,477,027	3,060,395	3,553,058	3,896,738	3,895,536	3,887,808	4,366,327	4,616,393	4,562,919	4,556,247	4,555,165	4,220,000	335,165
3 Tuition-Non-Resident	252,814	293,484	391,904	445,791	492,929	489,641	490,920	526,877	545,989	547,860	546,386	546,386	436,644	109,742
4 Tuition-Dual Credit	1,171,905	1,878,798	2,130,317	2,291,013	2,338,180	2,339,497	2,342,333	2,463,893	2,486,179	2,484,964	2,483,181	2,483,333	2,100,000	383,333
5 Tuition Waivers	(663,891)	(720,319)	(772,719)	(894,149)	(1,048,764)	(1,061,602)	(970,653)	(626,976)	(1,055,419)	(1,065,412)	(1,016,893)	(869,771)	(1,300,000)	430,229
6 MyBooks Waivers	(181,698)	(296,670)	(329,835)	(362,109)	(364,089)	(365,799)	(365,643)	(467,967)	(391,603)	(391,642)	(391,137)	(391,254)	(250,000)	(141,254)
7 TPEG Transfers-Resident	(274,513)	(356,526)	(434,663)	(486,727)	(543,894)	(541,933)	(551,476)	(631,034)	(632,394)	(627,530)	(678,291)	(688,331)	(595,836)	(92,495)
8 TPEG Transfers-Non-Resident	(18,541)	(28,361)	(37,252)	(42,348)	(50,236)	(50,972)	(54,949)	(67,423)	(81,269)	(88,668)	(107,579)	(108,750)	(26,199)	(77,551)
9 Repeat Course Fee	50,660	56,865	68,255	83,980	109,820	112,731	111,584	126,315	138,928	140,340	139,017	139,017	158,950	(19,933)
10 Student Service Fees	111,329	129,307	158,498	185,262	207,021	207,632	207,272	241,569	261,874	259,201	259,049	258,986	265,000	(6,014)
11 Registration Fees	226,600	262,650	320,550	374,550	421,150	423,997	423,364	498,193	543,529	539,734	539,734	539,470	551,650	(12,180)
12 General Use Fee	860,024	998,100	1,233,919	1,436,604	1,591,978	1,592,953	1,590,331	1,803,634	1,916,794	1,897,532	1,894,490	1,894,169	2,013,065	(118,896)
13 myBooks Fees	1,318,784	1,583,453	1,911,916	2,128,068	2,512,893	2,498,784	2,520,111	2,707,522	2,772,640	2,743,535	2,954,297	2,966,796	2,800,000	166,796
14 International Education Fee	8,948	10,383	12,699	14,866	16,658	16,729	16,701	19,695	21,505	21,281	21,274	21,274	21,750	(482)
15 Laboratory Fees	286,413	371,975	483,860	534,122	555,936	556,404	555,908	594,981	612,889	608,496	608,418	608,358	494,300	114,058
16 Learning Technology Fee	223,708	259,570	317,470	371,658	416,440	418,231	417,522	492,203	537,381	531,791	531,596	531,447	542,600	(11,153)
17 Re-Entry Fee Huntsville	97,470	114,660	143,280	172,290	219,240	215,760	228,645	235,887	238,521	240,402	348,560	351,476	400,000	(48,524)
18 Student Telehealth Services	97,738	136,225	157,813	176,638	191,350	192,012	191,849	215,434	227,370	226,471	226,421	226,346	222,300	4,046
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	276,608	305,964	321,242	335,489	343,514	425,818	440,155	458,845	(18,690)
21 State Appropriations	0	10,054,171	10,054,171	10,054,171	10,054,171	15,064,286	15,064,286	15,064,286	15,064,286	15,064,286	20,059,499	20,059,499	20,028,679	30,820
22 District Taxes - Maint. & Operations	76,545	139,565	251,012	8,716,800	28,189,352	38,908,147	38,913,114	38,955,243	39,139,882	39,388,738	39,515,219	39,569,044	39,361,735	207,309
23 District Taxes - Interest & Sinking	5,059	5,059	5,059	291,761	964,588	1,537,242	1,558,523	1,559,695	1,566,434	1,572,529	1,575,062	1,575,573	1,385,678	189,895
24 Workforce/CE Revenues	56,202	179,196	228,959	260,009	344,332	359,895	424,891	596,838	808,499	929,932	1,192,536	1,445,379	1,500,000	(54,621)
25 Revenue in Lieu of Taxes (PILOT/FTZ)	0	0	-	2,061,541	2,061,541	2,061,541	2,061,541	2,061,541	2,061,541	2,061,541	2,061,541	2,061,541	2,250,127	(188,586)
26 Other Revenues	139,892	272,578	355,824	477,924	616,688	706,458	1,156,498	1,427,881	1,689,946	1,689,946	1,965,145	1,965,145	1,900,512	64,633
27 Interest Income	121,620	535,434	621,225	873,836	981,820	1,171,826	1,426,094	1,870,816	2,027,758	2,247,307	2,389,319	2,550,115	2,600,000	(49,885)
Total Revenues:	8,150,168	20,811,687	23,343,080	36,048,961	58,330,569	74,885,491	75,885,428	78,671,764	79,847,999	80,406,540	86,940,060	87,777,522	86,639,800	1,137,722
Expenses														
1 Salaries-Faculty	1,195,611	2,389,916	3,593,013	4,812,473	5,996,824	7,180,326	8,361,734	9,542,172	10,833,006	12,108,730	13,327,124	14,556,081	14,366,430	(189,651)
2 Salaries-Faculty PT/Overload	222,550	698,336	1,191,896	1,674,979	1,729,405	2,144,830	2,610,376	3,110,758	3,415,854	3,741,168	4,029,258	4,348,639	4,415,530	66,891
3 Overtime	4,728	24,475	43,500	61,638	81,604	102,027	133,703	155,704	171,701	200,380	212,608	229,776	223,000	(6,776)
4 Stipends	88,172	176,325	265,274	356,855	446,799	555,603	672,261	780,749	891,462	983,220	1,071,586	1,168,492	1,196,234	27,742
5 Salaries-Administrative Support	1,104,125	2,228,301	3,348,899	4,461,108	5,731,108	6,864,103	8,001,103	9,137,935	10,274,949	11,417,415	12,586,004	13,775,799	13,619,047	(156,752)
6 PT Salaries-Admin Support	11,181	34,163	53,874	76,092	95,420	103,940	112,467	119,916	126,474	135,654	145,183	163,267	111,000	(52,267)
7 Salaries-Classified Staff	341,949	685,981	1,026,912	1,368,709	1,713,632	2,067,687	2,417,532	2,765,752	3,116,238	3,475,488	3,841,507	4,156,502	4,156,633	(39,869)
8 PT Salaries-Classified Staff	41,164	128,783	214,853	286,717	349,281	455,281	577,036	676,592	773,041	885,108	975,475	1,076,535	1,160,591	84,056
9 Salaries-Service Staff	263,041	522,928	788,347	1,059,409	1,332,118	1,608,460	1,879,131	2,146,813	2,404,640	2,657,917	2,914,795	3,170,248	3,167,191	(3,057)
10 PT Salaries-Service Staff	6,024	20,251	35,606	49,711	64,987	88,913	116,600	137,518	159,608	191,548	219,174	244,670	295,914	51,244
11 Salaries-Student Assistants	12,188	49,629	95,148	133,970	152,667	165,249	187,019	207,505	226,616	245,864	265,150	283,623	207,000	(76,623)
12 Employer Medicare	48,523	99,587	151,760	203,975	251,714	298,198	345,577	392,921	438,898	485,285	530,431	576,593	549,305	(27,288)
13 FICA	179,795	366,495	552,716	738,818	930,534	1,101,123	1,273,729	1,445,779	1,618,324	1,786,933	1,953,207	2,120,748	1,999,510	(121,238)
14 OBRA Admin Costs	-	-	-	-	-	-	-	-	-	-	-	-	6,500	6,500
15 Group Insurance-Staff	31,066	546,842	903,923	1,310,167	1,606,149	1,939,014	2,279,238	2,616,608	2,961,635	3,304,861	3,648,577	3,992,442	3,921,680	(70,762)
16 Workers Compensation	38,261	39,575	39,739	40,186	41,811	44,357	44,545	44,545	44,545	45,077	45,693	45,693	130,000	84,307
17 Educational Assistance	1,500	1,500	1,500	1,500	1,500	1,748	1,748	1,748	1,748	42,485	47,011	47,011	50,000	2,989
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	631,635	751,967	872,710	990,420	1,108,961	1,228,635	1,347,265	1,395,651	48,386
20 ORP Contributions (1.19%)	17,410	34,438	52,635	55,250	89,459	117,344	146,428	176,664	207,827	213,206	270,681	301,351	358,696	57,345
21 Retirement-New Member Surcharge	6,935	23,328	34,997	46,949	52,868	59,124	64,579	72,085	78,608	82,989	88,401	94,300	75,000	(19,300)
22 Employee Assistance Plan	1,368	2,737	4,105	5,473	6,841	8,487	10,133	11,779	13,425	15,070	16,716	18,362	19,750	1,388
23 Legal Fees	-	8,246	39,684	68,454	83,824	93,777	110,937	134,282	169,452	181,252	188,170	194,251	150,000	(44,251)
24 Contract Service	603,630	792,224	1,009,893	1,319,369	1,810,391	2,390,568	2,697,603	3,160,041	3,452,802	3,755,544	3,994,071	4,361,880	5,022,190	660,310
25 Instruction Contract Service	450	193,933	210,608	212,068	228,003	235,560	249,427	502,528	521,233	504,139	518,196	523,488	575,000	51,512
26 Computer Software	555,065	738,657	825,932	943,970	1,558,619	1,666,695	1,836,372	2,056,880	3,300,055	4,285,543	4,429,140	4,920,750	4,533,706	(387,044)
27 Equipment	65,388	76,430	152,051	152,928	541,212	578,756	598,626	628,551	647,497	667,088	682,524	706,326	325,000	(381,326)
28 Insurance	539,544	552,357	552,357	552,357	554,947	572,773	572,773	572,773	572,773	572,773	572,773	560,825	1,513,000	(47,825)
29 Other Operating Expense	2,023,262	2,599,951	3,124,070	3,443,535	4,152,854	5,388,670	5,910,892	6,647,734	7,543,249	8,603,175	9,787,005	10,526,996	11,470,164	943,168
30 Repairs/Maintenance	105,127	243,785	311,115	376,877	717,236	1,116,393	1,433,455	1,663,244	1,776,911	2,347,215	2,516,153	3,324,		

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

Other Student Fees		
103901	Technology Fee - HCLC	\$ 55,575
103950	Commercial Driver Lic Test Fee	2,100
103965	OSHA/Logistics Cert	(1,872)
104002	TSI Assessment Test Fee	300
104003	Testing Center Fees	100
104100	Installment Fees	18,850
104101	Late Installment Fees	300
104310	Liability Insurance Fees	(67)
104750	Transcript Fees	2,993
107015	Nursing Mobility Exams	(450)
Total		\$ 77,829

Other Revenues		
103604	Housing Cost	\$ 47,600
105300	Recovery of Indirect Costs	2,051
105990	Miscellaneous Income	25,227
107010	Duplicate Receipts	30
107110	Rental Fees-Campus Facilities	1,250
107110	Rental Fees-Campus Facilities	32,208
108100	Sales and Services-Cosmetology	740
108200	Returned Check Fees	270
108300	Sales-Discounts	(13)
108300	Sales-Discounts	(4)
108350	Sales-Cash Sales	2
108900	Box Office Receipts	720
109200	Food Sales	26,636
109300	Campus Store	2,046
Total:		\$ 138,764

LEE COLLEGE DISTRICT
Detail of Other Operating Expenses
January-26

Other Operating Expenses		
125800	Athletic Officials	\$ 1,680
131000	Supplies	56,272
131100	Classroom Supplies	45,191
131120	Food	190
131140	TDC Contract Supplies	2,273
131190	Computerized Testing	(30)
133500	Supplies-Gasoline & Diesel	(659)
136550	Rentals	9,196
136600	Rental	3,188
138100	Cash Overage/Shortage	(5)
138200	Advertising	19,381
138210	Promotional Items	11,977
138250	Public Relations	4,225
138300	Institutional Memberships	13,998
138320	Web Subscription	10,755
138500	Other Cost	4,634
138503	Student Activities	527
138570	Permissions	6,234
138600	CE-TEST/BOOKS	21,891
150900	Library Books	1,878
150920	Library-Electronic Database	1,601
160250	CGS-Miscellaneous (Bookstore)	310,101
160300	CGS-Print Shop	4,671
160310	Print Shop - Chgbacks	(295)
160360	Cost of Goods Sold	17,080
160380	Cost of Goods - Nonfood	1,721
180100	Scholarships (GT=T&F-Adult)	151,231
180600	Student Aid - Basic Needs	700
180610	Student Aid - Transportation	9,715
Total Operating Expense		\$ 709,319

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

January-26

Cumulative

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

By Account Type		By Program	
	Revenues		Revenues
Athletic Housing	\$ 93,500	Athletics Housing	\$ 93,500
Student Service Fees	\$ 207,021	Student Service Fees	\$ 207,021
Books and Classroom Materials	\$ 2,150,610	Bookstore	\$ 2,150,610
Campus Store	\$ 19,297	Campus Store	\$ 19,297
Sales-Cash Sales	\$ 4.36	Arena Concessions	\$ 12,380
Food Sales	\$ 166,168	Café 34-Food Service	\$ 153,676
Commissions-Vending	\$ 31,599	Vending Machines	\$ 31,599
Sales-Discounts	\$ (116)		
Returned Check Fees	\$ 780	Insufficient Checks	\$ 780
Rental Fees-Campus Facilities	\$ 7,650	Facility and Event Mgmt	\$ 7,650
Total:	\$ 2,676,512	Total:	\$ 2,676,512
	Expenses		Expenses
Salaries-Faculty	\$ 35,063	Athletic Administration	\$ 101,513
Overtime	275	Athletic Trainer	35,530
Stipends	23,290	Basketball	223,265
Salaries-Administrative	134,296	Athletics Housing	11,807
Salaries-Classified Staff	17,730	Volleyball	191,155
PT Salaries-Classified Staff	35,985	Cheerleaders	52,722
Salaries-Service Staff	51,557	Student Activities	65,992
PT Salaries-Service Staff	16,893	Navigator Drumline	8,500
Salaries-Student Assistants	12,943	Bookstore - Main Campus	1,157,588
Employer Medicare	4,524	Bookstore - Huntsville	22,557
FICA	15,589	Campus Store	10,535
Group Insurance-Staff	41,022	Café 34-Food Service	209,136
State Retirement Match-Grants	21,680	Arena Concessions	4,729
Athletic Officials	8,060	Vocational Scholarships	-
Contract Service	41,479	Theatre Arts Scholarships	-
Supplies	35,495	Facility and Event Mgmt	-
Classroom Supplies	6,038	Institutional Public Relation	38,878
Food	1,725	Total:	\$ 2,133,906
Non-Capitalized Equipment	10,649	Net Revenues/(Expenses):	\$ 542,607
Cash Overage/Shortage	(12)		
Promotional Items	353		
Public Relations	14,092		
Institutional Memberships	6,225		
Student Activities	16,483		
Utilities-Electricity	7,693		
Travel-Teaching Sites	522		
Travel	1,480		
Travel-Recruitment	10,424		
Travel-Student	107,521		
CGS-Miscellaneous (Bookstore)	1,075,653		
Cost of Goods Sold	82,382		
Cost of Goods - Nonfood	7,422		
Scholarships (GT=T&F-Adult)	271,450		
Utilities-Water/Sewage/Refuge	4,113		
Equipment	10,500		
Student Services - SGA	3,312		
Total:	\$ 2,133,906		
Net Revenues/(Expenses):	\$ 542,607		

LEE COLLEGE DISTRICT
Athletic Expenses - Year-to-Date
January-26
Cumulative

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

By Account Type		By Program	
	Revenue		Revenue
Athletic Housing	\$ 93,500	Athletics Housing	\$ 93,500
Total:	\$ 93,500		\$ 93,500
	Expenses		Expenses
Salaries-Faculty	\$ 35,063	Athletic Administration	\$ 101,513
Overtime	31	Athletic Trainer	35,530
Stipends	23,290	Athletics Housing	11,807
Salaries-Administrative	43,114	Basketball	223,265
Salaries-Classified Staff	17,730	Volleyball	191,155
Employer Medicare	1,677	Region 14 Tournament	-
FICA	7,169	Total:	\$ 563,270
Group Insurance-Staff	16,779		
State Retirement Match-Grants	9,836	Net Revenues/(Expenses):	\$ (469,770)
Athletic Officials	8,060		
Contract Service	38,800		
Supplies	11,794		
Institutional Memberships	6,225		
Utilities-Electricity	7,693		
Utilities-Water/Sewage/Refuge	4,113		
Travel-Recruitment	10,424		
Travel-Student	107,521		
Scholarships (GT=T&F-Adult)	213,950		
Total:	\$ 563,270		
Net Revenues/(Expenses):	\$ (469,770)		

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LEE COLLEGE DISTRICT
WORKFORCE AND COMMUNITY DEVELOPMENT REVENUES AND EXPENSES
December-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	\$ 204,180	\$ (204,180) *
Advanced Technician Training	70,620	Advanced Technician Training	217,045	(146,425)
W&CD - Indust. Contract Training	122,708	W&CD - Indust. Contract Training	33,065	89,643
W&CD - Kids at College	285	W&CD - Kids at College	2,018	(1,733)
W&CD - Leisure Learning	15,747	W&CD - Leisure Learning	4,912	10,835
W&CD - Other Contract Training	39,368	W&CD - Other Contract Training	35,240	4,128
W&CD - Travel Program	20,560	W&CD - Travel Program	4,046	16,514
	<u>269,287</u>		<u>500,505</u>	<u>(231,217) **</u>
Industrial Cross Credit - ADMIN	-	Industrial Cross Credit - ADMIN	82,362	(82,362) *
Fieldbus	18,290	Fieldbus	-	18,290
Industrial Open Enrollmen	34,705	Industrial Open Enrollmen	42,533	(7,828)
	<u>52,995</u>		<u>124,895</u>	<u>(71,900)</u>
Healthcare Cross Credit - ADMIN	-	Healthcare Cross Credit - ADMIN	66,657	(66,657) *
Healthcare Open Enrollmen	22,050	Healthcare Open Enrollmen	15,003	7,047
	<u>22,050</u>		<u>81,660</u>	<u>(59,610)</u>
Total Revenue	\$ 344,332	Total Expenses	\$ 707,060	\$ (362,728)

	Program Revenues	Program Expenses
Administrative Depts	\$ -	\$ 353,199
Academic Depts	344,332	353,861
Net Revenues/(Expenses)	<u>\$ 344,332</u>	<u>\$ 707,060</u>
Net Revenues/Expenses		\$ (362,728)

* Administrative programs will not have a revenue source.

** Billing takes place after services are provided by WF

**LEE COLLEGE DISTRICT
RESTRICTED FEDERAL PROGRAMS
January-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	\$ -	\$ 47,589	CCAMPIS	\$ 266,355	\$ (218,766)
CTE-THECB Leadership (Perkins)	-	91,159	CTE-THECB Leadership (Perkins)	101,304	(10,145)
Direct Loans 2025	-	(1,483)	Direct Loans 2025	(1,483)	-
Direct Loans 2026	-	1,605,305	Direct Loans 2026	1,554,223	51,082
Ed Opportunity Center 2022-26	-	25,650	Ed Opportunity Center 2022-26	138,468	(112,818)
Federal Work Study 2026	-	112,426	Federal Work Study 2026	135,716	(23,291)
HCDE 2022	29,143	750	HCDE 2022	1,250	28,643
NSF ITYC-STEM 2028	-	51,916	NSF ITYC-STEM 2028	51,916	-
PELL - 2024	-	(77)	PELL - 2024	(77)	-
PELL - 2025	-	(29,832)	PELL - 2025	(29,832)	-
PELL - 2026	-	11,033,707	PELL - 2026	11,150,362	(116,655)
Perkins Administrative 2026	-	12,429	Perkins Administrative 2026	12,429	-
Perkins Prof Develop 2026	-	1,250	Perkins Prof Develop 2026	7,805	(6,555)
Perkins Guidance/Counsel 2026	-	41,947	Perkins Guidance/Counsel 2026	69,918	(27,972)
Perkins Instr Equipment 2026	-	76,700	Perkins Instr Equipment 2026	76,700	-
Perkins Spec Pops 2026	-	18,104	Perkins Spec Pops 2026	30,689	(12,585)
Perkins Upgrade Curr 2026	-	61,114	Perkins Upgrade Curr 2026	75,840	(14,726)
Perkins - Other 2025	-	-	Perkins - Other 2025	2,880	(2,880)
Perkins - Other 2026	-	49,458	Perkins - Other 2026	66,529	(17,071)
SAMSHA - Suicide Prevention	-	26,513	SAMSHA - Suicide Prevention	33,197	(6,684)
SEOG 2026	-	116,359	SEOG 2026	115,095	1,264
Small Business Develop 2025	-	16,537	Small Business Develop 2025	30,373	(13,836)
Small Business Develop 2026	-	-	Small Business Develop 2026	9,181	(9,181)
Student Support Serv 2020-2025	-	-	Student Support Serv 2020-2025	-	-
Student Support Serv 2026-2030	-	63,401	Student Support Serv 2026-2030	80,888	(17,487)
Title V Pathways 2019-2024	-	17,383	Title V Pathways 2019-2024	17,383	-
Total Revenues:	\$ 29,143	\$ 13,438,306	Total Expenses - All Purposes:	\$ 13,997,112	\$ (529,663)

**LEE COLLEGE DISTRICT
RESTRICTED STATE PROGRAMS
January-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	\$ -	\$ 301,078
5257230026 TEOG 2026	-	130,162	TEOG 2026	130,162	-
5257231026 TEOG Workstudy Mentorship 2026	-	33,786	TEOG Workstudy Mentorship 2026	41,487	(7,701)
5251900026 THECB SSAP	15,182	66,045	THECB SSAP	14,612	66,614
5251900025 THECB TRUE 2024-2025 Grant	-	-	THECB TRUE 2024-2025 Grant	56,863	(56,863)
5251900027 TRUE 25	127,753	105,000	TRUE 25	-	232,753
Total Revenues:	\$ 444,013	\$ 334,993	Total Expenses	\$ 243,124	\$ 535,881

**LEE COLLEGE DISTRICT
RESTRICTED LOCAL PROGRAMS
January-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				
CCPIW - Community College Partnership Initiative	\$ 70,051	\$ -	CCPIW - Community College Partnership Initiative	\$ -	\$ 70,051	
Chambers Speech Lab	82,164	-	Chambers Speech Lab	-	82,164	
Ed Opp Center Match	82	-	Ed Opp Center Match	-	82	
Educate Texas Grant	208	157	Educate Texas Grant	157	208	
Ellucian Path Scholarship	-	10,000	Ellucian Path Scholarship	10,000	-	
Energy Venture Camp	4,812	-	Energy Venture Camp	(86)	4,898	
Exxon Industrial Contribution	5,022	1,558	Exxon Industrial Contribution	4,680	1,900	
Houston Endowment HB8 Transfer	-	500,000	Houston Endowment HB8 Transfer	75,798	424,202	
Houston Guided Pathways Advisory	-	50,000	Houston Guided Pathways Advisory	7,583	42,417	
Powell-Huntsville Scholarship	-	-	Powell-Huntsville Scholarship	-	-	
Rodel Dual Enrollment 2025	41,307	18,465	Rodel Dual Enrollment 2025	37,795	21,977	
SBDC Program 2025	49	-	SBDC Program 2025	606	(558)	
SBDC Program Income 2025	17,211	-	SBDC Program Income 2025	-	17,211	
Trellis Huntsville Scholarship	-	485	Trellis Huntsville Scholarship	485	-	
Reimbursed by the Lee College Foundation on a quarterly basis:						
Exxon Soft Skills Curriculum	\$ -	\$ -	Exxon Soft Skills Curriculum	\$ 5,104	\$ (5,104)	
ExxonMobil Process Tech 2024	-	-	ExxonMobil Process Tech 2024	22,579	(22,579)	
GTF -Pathways from Prison	-	-	GTF -Pathways from Prison	63,258	(63,258)	
GTF Texas Emergency Roadmap	-	-	GTF Texas Emergency Roadmap	9,865	(9,865)	
Hou Endow Teacher Pathways	-	-	Hou Endow Teacher Pathways	16,943	(16,943)	
Student Resource and Advocacy Center (SRAC)	-	-	Student Resource and Advocacy Center (SRAC)	31,410	(31,410)	
Texas Mutual Insurance Grant	-	-	Texas Mutual Insurance Grant	10,535	(10,535)	
Trellis Pathways from Prison	-	-	Trellis Pathways from Prison	33,218	(33,218)	
Total Revenues	\$ 220,907	\$ 580,664	Total Expenses	\$ 329,930	\$ 471,642	

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

Payment Date	Supplier Name	Payment Amount	Account	Explanation
1/6/2026	DataVox Inc*	65,910.39	MAIN	Sysco Learning
1/6/2026	FlightPath Academics	60,000.00	MAIN	Software License for Recruitment
1/6/2026	Howard Technology Solutions*	45,652.99	MAIN	Hyflex Classroom in Liberty
1/8/2026	TXU Energy Retail Company LLC	87,419.60	MAIN	Utilities
1/8/2026	Millennium Project Solutions, Inc.	82,610.00	MAIN	Exterior Site Lighting
1/8/2026	Rotolo Consultants, Inc*	25,191.98	MAIN	Lawncare
1/8/2026	Texan Floor Service, Inc.	87,274.90	MAIN	Flooring in Science Building
1/13/2026	Facilities Sources	27,555.65	MAIN	Sidewalk Repair at Tennis Facility
1/14/2026	Allied Fire Protection LLP*	317,080.00	CONST	Installation of Fire Sprinkler - Various Locations
1/14/2026	Sitek Omni Services, LLC*	31,400.00	CONST	Ceiling Tile Abatement TV-1
1/15/2026	Generocity Services Inc *	28,978.25	MAIN	Restripe Handicap Spaces
1/15/2026	LLF Advisors Group Inc *	39,800.00	MAIN	Multiple Invoices for Advisor for Workforce
1/20/2026	KONE INC.	74,396.81	MAIN	Elevator Modification
1/20/2026	Online Computer Library Center Inc *	25,604.38	MAIN	WMS Subscrip for Library
1/21/2026	Precision Task Group, Inc.	417,904.80	MAIN	Workday Invoices
1/22/2026	Johnson Controls Building Solutions LLC	90,253.75	MAIN	HVAC Quarterly Payment
1/22/2026	SHI Government Solutions*	98,616.72	MAIN	Azure for I.T
1/28/2026	Generocity Services Inc *	33,282.09	CONST	Sidewalk Repairs
1/29/2026	ATLO Software LLC *	166,050.00	MAIN	Portal License for Huntsville
1/29/2026	Dell Marketing LP*	344,256.80	MAIN	Bulk Computer Buy
1/29/2026	Millennium Project Solutions, Inc.	91,221.00	MAIN	Exterior Site Lighting

Total Checks >\$25K from Operating/Construction \$ 2,240,460.11

Facility Projects - As of 1/31/2026

Project	Vendor	Funding Source	Dept.	Budget	Expenses	Net
Cosmetology Renovation (Design)	Arcadis	Lost Revenue Funds	2802500000	\$ 222,530.00	\$ 218,079.40	\$ 4,450.60
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	\$ 3,150,762.26	\$ 165,829.59
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	\$ 1,817,293.06	\$ 2,165,206.94

Capital Projects Fund - Fund 10800
FY 2025-2026

Updated: 1/31/2026

Project #	Account #	Department ID	Department	Projects/Capital Purchase	Revised Amount	Encumbered	Actual Sept 25	Actual Oct 25	Actual Nov 25	Actual Dec 25	Actual Jan 26	Total Expenses	Budget Remaining
48014	150100	4181500000	Bookstore	Bookstore - Lockers	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
			Bookstore Total		\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
45011	150100	2781150000	Advanced Training	Advanced Training - Lab Equipment	125,000	-	-	-	-	-	-	-	125,000
			Advanced Training Total		\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
43023	150100	4495000000	Information Technology	EOC IT Equipment	20,000	-	-	-	-	-	-	-	20,000
43023	150100	4495000000	Information Technology	Alertus Speakers	122,000	116,514	-	-	-	-	-	-	5,486
43023	150100	4495000000	Information Technology	Firewall Upgrade	160,000	-	-	124,337	31,338	-	-	155,675	4,325
43023	150100	4495000000	Information Technology	Wireless Upgrade Phase 3	280,000	154,786	-	-	-	-	-	-	125,214
43023	171300	4495000000	Information Technology	Hyflex Classroom	65,433	16,885	-	-	2,895	-	45,653	48,548	-
43023	171300	4495000000	Information Technology	Disaster Recovery Critical Co-Location	325,000	93,841	-	-	-	-	-	-	231,159
43023	171300	4495000000	Information Technology	Tucker Hall Hearing Loop Project	34,567	-	-	-	7,279	7,279	-	14,557	20,010
			Information Technology Total		\$ 1,007,000	\$ 382,025	\$ -	\$ 124,337	\$ 41,511	\$ 7,279	\$ 45,653	\$ 218,780	\$ 406,195
42002	131900	2807500000	Shipping & Receiving	Pallet Jack	7,000	-	-	-	-	-	-	-	7,000
42001	150100	2807500000	Shipping & Receiving	Utility Vehicle	15,000	-	-	-	-	-	-	-	15,000
			Shipping & Receiving Total		\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
42003	131900	2802500000	Facilities	Internal Signage	75,000	-	-	-	-	-	-	-	75,000
42003	131900	2802500000	Facilities	Exterior Building Wayfind Signage	200,000	18,592	-	-	-	-	-	-	181,408
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	-	-	-	71,430	-
42001	150100	2802500000	Facilities	Golf Carts (4-5)	43,078	-	-	-	-	43,078	-	43,078	-
42002	150100	2802500000	Facilities	New Maintenance Vehicles	150,000	138,821	-	-	-	-	-	-	11,179
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	-	-	-	26,154	-	-	26,154	158,846
42006	171300	2802000000	Facilities	Paint And Carpet Projects	208,798	-	-	-	-	-	-	-	208,798
42007	171300	2802500000	Facilities	660 W Texas remodel	50,000	-	-	-	-	-	-	-	50,000
42007	171300	2802500000	Facilities	Huddle renovations/Demo	75,000	-	-	-	-	-	-	-	75,000
42007	171300	2802500000	Facilities	PAC Green Room Restroom/Shower - Engineering	75,000	-	-	-	-	-	-	-	75,000
42008	171300	2802500000	Facilities	Roof Repair replacement	550,000	-	-	-	-	-	-	-	550,000
42009	171300	2802500000	Facilities	Flooring Misc Buildings	150,000	-	-	-	-	60,810	87,275	148,085	1,915

Project #	Account #	Department ID	Department	Projects/Capital Purchase	Revised Amount	Encumbered	Actual Sept 25	Actual Oct 25	Actual Nov 25	Actual Dec 25	Actual Jan 26	Total Expenses	Budget Remaining
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	100,000	17,331				-		-	82,669
		2802500000	Non-Departmental	Unallocated Amount	143,905					-		-	143,905
			Facilities Total		\$ 7,336,891	\$ 396,867	\$ -	\$ 71,430	\$ 26,154	\$ 103,888	\$ 189,227	\$ 390,700	\$ 6,549,324
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	438,414	-	-	-	-		-	165,086
41017	150100	2113800000	Emergency Mgmt Cap Projects	Surveillance System 3rd Party Cable Pulls	87,000	-	-	-	-	-		-	87,000
			Emergency Management Total		\$ 1,056,170	\$ 438,414	\$ -	\$ -	\$ -			\$ -	\$ 617,756
Grand Total					\$ 9,571,061	\$ 1,217,307	\$ -	\$ 195,767	\$ 67,665	\$ 111,167	\$ 234,880	\$ 609,480	\$ 7,744,275

LEE COLLEGE DISTRICT
For the Month Ending January 31, 2026

Fund Source	Par Value	12/31/2025	Net Additions/ (Withdrawals)	1/31/2026	Yield	Accrued Interest Earnings
Unrestricted						
JP Morgan Chase - Operating	\$ 2,005,948.19	\$ 1,921,940.57	\$ 84,007.62	\$ 2,005,948.19		
Lonestar - General Fund	\$ 37,963,221.90	\$ 17,789,360.71	\$ 20,173,861.19	\$ 37,963,221.90	3.91%	\$ 73,861.19
US Bank - Operating	\$ 1,917,023.44	\$ 1,917,023.44	\$ 5,975.83	\$ 1,922,999.27	3.64%	\$ 5,850.67
Total Unrestricted Cash and Cash Equiv.	\$ 41,886,193.53	\$ 21,628,324.72	\$ 20,263,844.64	\$ 41,892,169.36		\$ 79,711.86
Restricted						
Lone Star - Board Reserves	\$ 76,598.35	\$ 76,344.72	\$ 253.63	\$ 76,598.35	3.91%	\$ 253.63
US Bank - Board Reserves	\$ 27,072,304.15	\$ 26,858,900.47	\$ 10,520.24	\$ 26,869,420.71	3.77%	\$ 212,172.97
Total Board Reserves	\$ 27,148,902.50	\$ 26,935,245.19	\$ 10,773.87	\$ 26,946,019.06		\$ 212,426.60
US Bank - Capital Asset Reserves	\$ 1,757,040.94	\$ 1,757,040.94	\$ 5,477.13	\$ 1,762,518.07	3.64%	\$ 5,362.41
US Bank - Insurance Reserves	\$ 3,229,500.81	\$ 3,181,383.62	\$ 169.63	\$ 3,181,553.25	3.76%	\$ -
Lone Star - Insurance Reserves	\$ 32,075.75	\$ 31,969.54	\$ 106.21	\$ 32,075.75	3.91%	\$ 106.21
Chase - Construction	\$ 68,650.91	\$ 4,690.91	\$ 63,960.00	\$ 68,650.91		\$ -
TexPool - Construction	\$ 2,070,544.77	\$ 2,450,481.54	\$ (379,936.77)	\$ 2,070,544.77	3.72%	\$ 7,063.23
TXFIT - Lost Revenue Funds	\$ 1,060,133.31	\$ 1,056,572.78	\$ 3,560.34	\$ 1,060,133.12	3.61%	\$ 3,560.34
Total Restricted Cash	\$ 35,366,848.99	\$ 35,417,384.52	\$ (295,889.59)	\$ 35,121,494.93		\$ 228,518.79
Total Cash (Restricted and Unrestricted)	\$ 77,253,042.52	\$ 57,045,709.24	\$ 19,967,955.05	\$ 77,013,664.29		\$ 308,230.65
Land Held for Investment	\$ 16,390,000.00	\$ 16,390,000.00	\$ -	\$ 16,390,000.00		
Total Cash & Investments (Restricted and Unre:	\$ 93,643,042.52	\$ 73,435,709.24	\$ 19,967,955.05	\$ 93,403,664.29		\$ 308,230.65

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

Jacob Atkin - VP, Finance/CFO

Renea Woodruff

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 12/31/2025 \$24,529,225

Selah Tacconi, Executive Director of Foundation & Resource Development, 200 Lee Drive, Baytown, TX 77520; 281-425-6453; stacconi@lee.edu.