# To: Dennis Brown

From: Ben Ferrell

Date: March 16, 2018

Re: 2018 Monthly Financial Reporting Format

Please accept for your review the Lee College District monthly financial report in the new format discussed and as presented to the Board of Regent's Audit & Investment Committee on February 6, 2018. The report includes the college's financial activity through February 2018, as recorded in the college's financial system. I have provided the following notes to further clarify how the reports are organized and other information on the data presented.

# **Organization of the Report**

The college's Fiscal Year 2018 (FY 2018) approved budget was organized into four funds: Unrestricted, Auxiliary Services, Restricted, and Debt Service. The chart below shows the amounts budgeted for each category, and the total approved by the Board for all categories (\$74,014,124). As discussed with the Audit and Investment Committee, I have combined three of the four categories; Unrestricted, Auxiliary Services, and Debt Service, into a single comprehensive Operations category to improve reporting clarity.

Approved 2018 Budget All Funds	
Fund Names	Budget Amount
Unrestricted/Operating	\$51,319,300
Auxiliary Services	\$974,000
Debt Service	\$3,536,391
Total Approved Unrestricted Budget	\$55,829,691
Add Restricted Grants & Contracts Budget	\$17,055,378
Add Revenue Bond Interest Transfer	\$1,129,055
	\$18,184,433
Total Approved Budget-All Funds	\$74,014,124

# **Restricted Funds Reported Separately**

The Restricted Funds category is not included in the main Operating reports (but is included in the detail section) because it consists of numerous grants and contracts with federal, state, and private entities, with each contract having its own source of revenue that is to be used only as specified by the contract. Many of these agreements also may span several fiscal years. While these agreements should be managed carefully, they are typically approved by the college president under the authority of Board policy, or under the auspices of federal or state financial aid regulations. While an amount is "budgeted" for Restricted funds, they are not really part of the college's operating budget since the individual agreements contain the budget specified by the grantor providing the funds. Also, for large grant programs such as federal Pell grants, the funds actually go to the student with the college acting as agent, taking out the student's charges owed before distributing the balance to the student. Including Restricted funds in the college operating budget as revenues or expenses can skew budget reporting wildly during the year and make budget monitoring problematic. Therefore, Restricted data will be included in the monthly financial report separately from Operating data.

# **Report Detail**

The financial information in the report is shown by source of revenue, and object of expense (what the money bought), rather than by functional area such as Instruction, Student Services, etc. as in the annual financial audit. The problem with reporting by function is that a function combines all the objects of expense items into one total, which will almost surely hide any budget problems forming up. The new reporting format is identical to how the budgets are built in each department of the college, with each departmental budget showing salaries, operating expenses, equipment, etc. In other words, the new format considers the entire college as a single department for budget monitoring purposes. The benefit of this approach is that all operating budget lines in the college departments are summarized by that same budget line in the monthly financial reports. This method provides a holistic view of the college budget, while greatly enhancing the ability to predict how/when each revenue line will be received, and how/when each expense line will be spent.

At the beginning of the year, each budget line is extrapolated by month over the entire budget year based on last year's data, timing, and actual totals, to form a baseline for expected budget activity in the new year. Then as each month is completed the actual data for that month is entered into the monthly report and analyzed for any variance from the expected budget activity. Any significant variance is investigated as to its cause and evaluated for its potential budget impact for the remainder of the year. This method of analysis provides for early problem detection in any given budget line while providing the information necessary for the administration to be proactive in formulating a solution to any budget problems arising. This information is also useful when preparing the next year's budget projections.

# **Cash Basis Reporting**

Budgeting and budget monitoring are fundamentally focused on cash. The intent is to determine how/when cash is expected to be received, and how/when cash is expected to be used in operating the college. The financial reporting for budget purposes does not include accruals, deferrals, or non-cash accounting entries such as depreciation, capitalization of equipment and construction projects. While these accounting items are required for the audited financial statements at year end, they are not appropriate for budget monitoring since they do not affect cash. In this way, the monthly reports will also serve as a close surrogate for cash flows during the year and show any cash issues brewing due to operations and what activity is causing them.

# **Supplemental Reporting Detail**

A few lines in the monthly reports are summarized such as "Other Operating" and consist of many individual budget lines with smaller balances. In such instances I have provided the full details of these budget lines at the back of the report, along with the Restricted fund balances as of the month presented.

# Summary

I believe this reporting format provides much useful financial information in a way that is useful and understandable for college staff, Board of Regents, and the college's many stakeholders. If there is additional information that you would like to see in these reports, please let me know so it can be added.

To: Dennis Brown From: Ben Ferrell Date: March 17, 2018

### February 2018 Financial Report

I present to you in the new reporting format the February financial report for Fiscal Year 2018 (FY18) and provide some analysis thereon. In summary, at this point in the fiscal year net revenues over expenses for the year are projected to be a positive \$1.2 million (+\$709,000 revenues and -\$555,000 expenses). Revenues are up due to district ad valorem tax collections exceeding expectations while expenses are projecting lower than expected. Additional detail is provided below.

### Revenues

February is the sixth month of the college's fiscal year and provides a good basis for assessing the college's revenue budget for the remainder of FY18. By the end of February, both long semesters are on the books, and the majority of district ad-valorem taxes have been collected for the year. February is also the last month in the fiscal year that revenues exceed expenses, meaning that for the most part the college will be spending down current cash balances for the remainder of the fiscal year. These cash balances will be supplemented by revenues yet to be collected during the year, the majority of which are tuition and fees for summer classes, state appropriations, and continuing education course fees. Additional cash should be provided from fall tuition and fee registrations as they occur in the year.

Overall, revenues exceed budget expectations for the year by \$709,000. The data below show the revenue budget and the budget variances projected for fiscal year end. Note that State Appropriations show a negative in one line. The difference is due to a late state adjustment (-\$13,721) in the appropriation amounts from that shown in the college's 2018 budget.

		Projected	Variance	Unfavorable	Favorable
Revenue Item	2018 Budget	FY 2018	to Budget	-Variance	+ Variance
Tuition-Resident In- District	\$5,763,725	\$5,602,568	(\$161,157)	(\$161,157)	
Tuition-Out of District	\$4,074,773	\$3,995,434	(\$79,339)	(\$79,339)	
Tuition-Non-Resident	\$314,293	\$342,117	\$27,824		\$27,824
Tuition Waivers	(\$1,000,000)	(\$1,272,293)	(\$272,293)	(\$272,293)	
TPEG Transfers-Resident	(\$135,880)	(\$127,720)	\$8,160		\$8,160
TPEG Transfers-Non-Resident	(\$230,000)	(\$167,055)	\$62,945		\$62,945
Repeat Course Fee	\$140,550	\$130,831	(\$9,719)	(\$9,719)	
Student Service Fees	\$350,000	\$317,859	(\$32,141)	(\$32,141)	
Registration Fees	\$851,377	\$727,347	(\$124,030)	(\$124,030)	
Building Use Fees	\$1,882,813	\$1,941,012	\$58,199		\$58,199
International Education Fee	\$30,000	\$26,274	(\$3,726)	(\$3,726)	
Laboratory Fees	\$882,168	\$842,616	(\$39,552)	(\$39,552)	
Learning Technology Fee (Spring 2018)	\$250,000	\$290,785	\$40,785		\$40,785
Refund -Student Fees	(\$20,000)	(\$19,191)	\$809		\$809
Other Student Fees	\$224,686	\$248,939	\$24,253		\$24,253
State Appropriations - Core	\$680,410	\$680,410	\$0		\$0
State Appropriations - Student Success	\$829,894	\$829,894	\$0		\$0
State Appropriations - Contact Hours	\$8,425,815	\$8,412,094	(\$13,721)	(\$13,721)	
District Taxes - Maint. & Operations	\$25,717,904	\$26,080,068	\$362,164		\$362,164
District Taxes - G.O. Bond Prin. & Interest	\$3,536,391	\$3,914,726	\$378,335		\$378,335
Continuing Education Revenues	\$1,254,500	\$1,344,050	\$89,550		\$89,550
Revenue in Lieu of Taxes	\$977,948	\$1,137,125	\$159,177		\$159,177
Other Revenues	\$978,324	\$1,184,201	\$205,877		\$205,877
Interest Income	\$50,000	\$76,632	\$26,632		\$26,632
Total Revenue:	\$55,829,691	\$56,538,724	\$709,033	(\$735,678)	\$1,444,711
		\$709,033			\$709,033

### Expenses

Expenses for the entire fiscal year and comparison to the approved budget are shown below. The timing of the expenses of college operations occur differently than the receipt of revenue and tend to be spread out more evenly over the fiscal year, with a late surge in August as the fall semester begins. In fact, August is typically the highest month of the year for expenses, which is considered in our projections. Expenses are projecting to run approximately \$555,000 under budget for the fiscal year as of the end of February. The budget measures taken by the administration appear to be having a positive effect on reducing operating expenses so far. Continued cost reduction/delay efforts should further improve the expense outlook for the fiscal year. Please be advised that year-end projections are estimates based on past occurrence and current judgement. The projections shown will be updated monthly as monthly actual data is included in these reports.

		Total	Variance	Favorable	Not Favorable
Expense Item	2018 Budget	FY 2018	to Budget	-Variance	+Variance
Salaries-Faculty	\$14,847,243	\$14,305,895	(\$541,348)	(\$541,348)	
Salaries-Faculty PT/Overload	\$3,167,833	\$3,705,807	\$537,974		\$537,974
Salaries-Administrative Suppor	\$6,491,073	\$6,498,065	\$6,992		\$6,992
PT Salaries-Admin Support	\$172,925	\$170,338	(\$2,587)	(\$2,587)	
Salaries-Classified Staff	\$3,865,818	\$3,815,999	(\$49,819)	(\$49,819)	
PT Salaries-Classified Staff	\$766,157	\$751,013	(\$15,144)	(\$15,144)	
Salaries-Service Staff	\$2,087,223	\$2,009,845	(\$77,378)	(\$77,378)	
PT Salaries-Service Staff	\$265,159	\$184,558	(\$80,601)	(\$80,601)	
Salaries-Student Assistants	\$227,051	\$199,235	(\$27,816)	(\$27,816)	
PT Salaries-Bus Drivers	\$2,000	\$1,235	(\$765)	(\$765)	
Employer Medicare	\$403,366	\$428,228	\$24,862		\$24,862
FICA	\$1,484,823	\$1,589,660	\$104,837		\$104,837
OBRA Admin Costs	\$11,500	\$5,498	(\$6,002)	(\$6,002)	
Group Insurance-Staff	\$2,459,639	\$3,081,580	\$621,941		\$621,941
Workers Compensation	\$70,000	\$90,353	\$20,353		\$20,353
Educational Assistance	\$40,000	\$55,706	\$15,706		\$15,706
Unemployment Compensation Ins	\$17,000	\$18,904	\$1,904		\$1,904
State Retirement Match-Grants	\$1,024,784	\$979,138	(\$45,646)	(\$45,646)	
ORP Contributions (1.19%)	\$83,000	\$79,170	(\$3,830)	(\$3,830)	
Retirement-New Member Surcharge	\$65,000	\$67,056	\$2,056		\$2,056
Employee Assistance Plan	\$15,654	\$15,327	(\$327)	(\$327)	
Contract Service	\$3,511,413	\$3,671,446	\$160,033		\$160,033
Instruction Contract Service	\$64,500	\$64,361	(\$139)	(\$139)	
Equipment	\$603,576	\$375,967	(\$227,609)	(\$227,609)	
Insurance	\$263,425	\$229,191	(\$34,234)	(\$34,234)	
Other Operating Expense	\$4,486,635	\$3,931,132	(\$555,503)	(\$555,503)	
Repairs/Maintenance	\$729,231	\$575,923	(\$153,308)	(\$153,308)	
Travel/Professional Development	\$1,092,189	\$1,132,983	\$40,794		\$40,794
Utilities	\$1,499,274	\$1,553,048	\$53,774		\$53,774
Contingency	\$86,028	\$79,102	(\$6,926)	(\$6,926)	
Board Designated Surplus	\$422,005	\$0	(\$422,005)	(\$422,005)	
G.O. Bond Principal	\$1,605,000	\$1,641,468	\$36,468		\$36,468
G.O. Bond Interest	\$1,923,142	\$1,991,352	\$68,210		\$68,210
Revenue Bond Principal	\$920,000	\$920,000	\$0		\$0
Revenue Bond/ Other Interest Paid	\$209,055	\$209,055	(\$0)	(\$0)	(\$0)
Capital Lease - Energy Mgmnt Project	\$846,970	\$846,970	\$0		\$0
Total Expense:	\$55,829,691	\$55,274,606	(\$555,085)	(\$2,250,988)	\$1,695,902
			Net Variance:	(\$555,086)	

I hope this summary analysis of the February revenues and expenses has been informative for you, and I look forward to discussing them further. Please let me know if I may provide you with additional information.

# LEE COLLEGE DISTRICT

**Operating Revenues** 

February-18

		Actual	Projected	Projected	% Variance
REVENUES	2018 Budget	February-18	August-18	Vs. Budget	to Budget
Tuition-Resident In- District	5,763,725.00	4,392,356.80	5,602,567.88	(\$161,157)	-2.80%
Tuition-Out of District	4,074,773.00	3,278,196.00	3,995,434.30	(\$79,339)	-1.95%
Tuition-Non-Resident	314,293.00	306,654.20	342,117.41	\$27,824	8.85%
Tuition Waivers	(1,000,000.00)	(1,012,212.15)	(1,272,293.46)	(\$272,293)	27.23%
TPEG Transfers-Resident	(135,880.00)	(104,019.87)	(127,720.16)	\$8,160	-6.01%
TPEG Transfers-Non-Resident	(230,000.00)	(108,618.94)	(167,055.35)	\$62 <i>,</i> 945	-27.37%
Repeat Course Fee	140,550.00	101,320.00	130,831.33	(\$9,719)	-6.91%
Student Service Fees	350,000.00	244,369.35	317,858.96	(\$32,141)	-9.18%
Registration Fees	851,377.00	548,583.00	727,346.89	(\$124,030)	-14.57%
Building Use Fees	1,882,813.00	1,545,677.55	1,941,012.37	\$58,199	3.09%
International Education Fee	30,000.00	19,974.90	26,274.01	(\$3,726)	-12.42%
Laboratory Fees	882,168.00	657,386.80	842,615.88	(\$39,552)	-4.48%
Learning Technology Fee (Spring 2018)	250,000.00	238,292.50	290,785.08	\$40,785	16.31%
Refund -Student Fees	(20,000.00)	(19,190.70)	(19,190.70)	\$809	-4.05%
Other Student Fees	224,686.00	201,761.80	248,939.19	\$24,253	10.79%
State Appropriations - Core	680,410.00	292,576.00	680,410.00	\$0	0.00%
State Appropriations - Student Success	829,894.00	356,854.00	829,894.00	\$0	0.00%
State Appropriations - Contact Hours	8,425,815.00	3,617,314.00	8,412,094.00	(\$13,721)	-0.16%
District Taxes - Maint. & Operations	25,717,904.00	25,062,550.17	26,080,068.33	\$362,164	1.41%
District Taxes - G.O. Bond Prin. & Interest	3,536,391.00	3,774,810.53	3,914,726.37	\$378,335	10.70%
Continuing Education Revenues	1,254,500.00	890,305.28	1,344,050.07	\$89,550	7.14%
Revenue in Lieu of Taxes	977,948.00	1,137,124.51	1,137,124.51	\$159,177	16.28%
Other Revenues	978,324.00	562,464.87	1,184,200.70	\$205,877	21.04%
Interest Income	50,000.00	38,017.77	76,631.97	\$26,632	53.26%
Total Revenues:	55,829,691.00	46,022,548.37	56,538,723.55	\$709,033	1.27%

Approved 2018 Budget All Funds	
Fund Names	Budget Amount
Unrestricted/Operating	\$51,319,300
Auxiliary Services	\$974,000
Debt Service	\$3,536,391
Total Approved Unrestricted Budget	\$55,829,691
Add Restricted Grants & Contracts Budget	\$17,055,378
Add Revenue Bond Interest Transfer	\$1,129,055
	\$18,184,433
Total Approved Budget-All Funds	\$74,014,124

#### LEE COLLEGE DISTRICT

### **Operating Expenses**

	-	February-18			
		Actual	Projected	Projected	% Variance
Expenses	2018 Budget	February-18	August-18	Vs. Budget	to Budget
Salaries-Faculty	\$14,847,243	\$6,624,690	\$14,305,895	(\$541,348)	-3.65%
Salaries-Faculty PT/Overload	\$3,167,833	\$2,158,347	\$3,705,807	\$537,974	16.98%
Salaries-Administrative Suppor	\$6,491,073	\$3,188,316	\$6,498,065	\$6,992	0.11%
PT Salaries-Admin Support	\$172,925	\$68,706	\$170,338	(\$2,587)	-1.50%
Salaries-Classified Staff	\$3,865,818	\$1,888,065	\$3,815,999	(\$49,819)	-1.29%
PT Salaries-Classified Staff	\$766,157	\$300,723	\$751,013	(\$15,144)	-1.98%
Salaries-Service Staff	\$2,087,223	\$997,785	\$2,009,845	(\$77,378)	-3.71%
PT Salaries-Service Staff	\$265,159	\$69,720	\$184,558	(\$80,601)	-30.40%
Salaries-Student Assistants	\$227,051	\$100,901	\$199,235	(\$27,816)	-12.25%
PT Salaries-Bus Drivers	\$2,000	\$0	\$1,235	(\$765)	-38.27%
Employer Medicare	\$403,366	\$215,906	\$428,228	\$24,862	6.16%
FICA	\$1,484,823	\$799,711	\$1,589,660	\$104,837	7.06%
OBRA Admin Costs	\$11,500	\$375	\$5,498	(\$6,002)	-52.19%
Group Insurance-Staff	\$2,459,639	\$1,401,580	\$3,081,580	\$621,941	25.29%
Workers Compensation	\$70,000	\$66,045	\$90,353	\$20,353	29.08%
Educational Assistance	\$40,000	\$25,387	\$55,706	\$15,706	39.27%
Unemployment Compensation Ins	\$17,000	\$13,124	\$18,904	\$1,904	11.20%
State Retirement Match-Grants	\$1,024,784	\$346,557	\$979,138	(\$45,646)	-4.45%
ORP Contributions (1.19%)	\$83,000	\$39,837	\$79,170	(\$3,830)	-4.61%
Retirement-New Member Surcharge	\$65,000	\$23,422	\$67,056	\$2,056	3.16%
Employee Assistance Plan	\$15,654	\$7,664	\$15,327	(\$327)	-2.09%
Contract Service	\$3,511,413	\$1,915,740	\$3,671,446	\$160,033	4.56%
Instruction Contract Service	\$64,500	\$23,201	\$64,361	(\$139)	-0.22%
Equipment	\$603,576	\$95,967	\$375,967	(\$227,609)	-37.71%
Insurance	\$263,425	\$213,895	\$229,191	(\$34,234)	-13.00%
Other Operating Expense	\$4,486,635	\$1,854,092	\$3,931,132	(\$555,503)	-12.38%
Repairs/Maintenance	\$729,231	\$118,036	\$575,923	(\$153,308)	-21.02%
Travel/Professional Development	\$1,092,189	\$399,818	\$1,132,983	\$40,794	3.74%
Utilities	\$1,499,274	\$543,366	\$1,553,048	\$53,774	3.59%
Contingency	\$86,028	\$36,088	\$79,102	(\$6,926)	-8.05%
Board Designated Surplus	\$422,005	\$0	\$0	(\$422,005)	-100.00%
G.O. Bond Principal	\$1,605,000	\$36,468	\$1,641,468	\$36,468	2.27%
G.O. Bond Interest	\$1,923,142	\$1,029,781	\$1,991,352	\$68,210	3.55%
Revenue Bond Principal	\$920,000	\$0	\$920,000	\$0	0.00%
Revenue Bond/ Other Interest Paid	\$209,055	\$48,475	\$209,055	(\$0)	0.00%
Capital Lease - Energy Mgmnt Project	\$846,970	\$512,853	\$846,970	\$0	0.00%
Total Expense:	\$55,829,691	\$25,164,638	\$55,274,606	(\$555,085)	-0.99%
Net Revenue Over Expense:	\$0	\$20,857,910	\$1,264,118	\$1,264,118	2.81%
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E C	Actual	Actual	Actual	Actual	Actual	Unrestricted Actu	Projected Per Projected	Projected	Projected	Projected	Projected	Projected	Total		Variance
Revenues	September-17	October-17	November-17	December-17	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	FY 2018	2018 Budget	to Budget
1 Tuition-Resident In- District	\$2,245,029	\$86,812	\$994,625	\$500,443	\$521,649	\$43,798	\$16,038	\$538,997	\$274,018	\$376,796	\$2,534	\$1,828	\$5,602,568	\$5,763,725	(\$161,157)
2 Tuition-Out of District	\$1,645,450	\$39,240	\$815,064	\$462,761	\$317,753	(\$2,072)	\$1,407	\$488,160	\$259,107	(\$8,117)	(\$17,803)	(\$5,517)	\$3,995,434	\$4,074,773	(\$79,339)
3 Tuition-Non-Resident	\$150,063	\$11,049	\$52,705	\$37,719	\$52,603	\$2,515	\$127	\$22,843	\$12,747	\$918	(\$408)	(\$765)	\$342,117	\$314,293	\$27,824
4 Tuition Waivers	(\$481,510)	(\$54,940)	(\$260,686)	(\$95,356)	(\$114,001)	(\$5,720)	(\$51,267)	(\$129,844)	(\$195,701)	(\$45,535)	(\$154,513)	\$316,779	(\$1,272,293)	(\$1,000,000)	(\$272,293)
5 TPEG Transfers-Resident			(\$104,020)		\$0	\$0	\$0	\$0	(\$20,242)	\$0	\$0	(\$3,458)	(\$127,720)	(\$135,880)	\$8,160
6 TPEG Transfers-Non-Resident	¢54.050	62.425	(\$108,619)	64.4 700	\$0 ¢17.765	\$0 (\$025)	\$0	\$0	(\$48,880)	\$0	\$0	(\$9,556)	(\$167,055)	(\$230,000)	\$62,945
7 Repeat Course Fee	\$51,850 \$127,752	\$2,125 \$4,901	\$15,725 \$56,209	\$14,790 \$30,486	\$17,765 \$25,399	(\$935) (\$277)	\$391 \$974	\$13,144 \$32,730	\$6,682 \$16,640	\$9,188 \$22,881	\$62 \$154	\$45 \$111	\$130,831 \$317,859	\$140,550 \$350,000	(\$9,719) (\$32,141)
8 Student Service Fees 9 Registration Fees	\$127,752 \$282,953	\$4,901 \$9,977	\$114,660	\$67,593	\$70,365	(\$377) \$3,035	\$974 \$2,369	\$79,617	\$40,476	\$22,881 \$55,658	\$154 \$374	\$270	\$727,347	\$851,377	(\$124,030)
10 Building Use Fees	\$733,953	\$34,299	\$405,711	\$212,459	\$163,154	(\$3,898)	\$5,239	\$176,072	\$89,513	\$123,087	\$828	\$597	\$1,941,012	\$1,882,813	\$58,199
11 International Education Fee	\$10,417	\$400	\$4,552	\$2,445	\$2,185	(\$24)	\$83	\$2,805	\$1,426	\$1,961	\$13	\$10	\$26,274	\$30,000	(\$3,726)
12 Laboratory Fees	\$396,482	\$9,146	\$152,380	\$66,356	\$34,798	(\$1,776)	\$2,455	\$82,496	\$41,940	\$57,671	\$388	\$280	\$842,616	\$882,168	(\$39,552)
13 Learning Technology Fee (Spring 2018)	\$0	\$10,350	\$112,550	\$61,250	\$54,690	(\$548)	\$696	\$23,379	\$11,885	\$16,343	\$110	\$79	\$290,785	\$250,000	\$40,785
14 Refund -Student Fees	(\$17,736)	(\$1,655)	\$0	\$1,336	(\$1,405)	\$269		+/	+/	<i>+,_</i>	+	1	(\$19,191)	(\$20,000)	\$809
15 Other Student Fees	\$76,195	\$7,864	\$40,405	\$32,484	\$35,131	\$9,683	\$625	\$21,012	\$10,682	\$14,689	\$99	\$71	\$248,939	\$224,686	\$24,253
16 State Appropriations - Core	\$81,649	\$81,649	\$64,639	\$64,639	\$0	\$0	\$64,639	\$64,639	\$64,639	\$64,639	\$64,639	\$64,639	\$680,410	\$680,410	\$0
17 State Appropriations - Student Success	\$99,587	\$99,587	\$78,840	\$78,840	\$0	\$0	\$78,840	\$78,840	\$78,840	\$78,840	\$78,840	\$78,840	\$829,894	\$829,894	\$0
18 State Appropriations - Contact Hours	\$1,009,626	\$1,009,428	\$799,130	\$799,130	\$0	\$0	\$799,130	\$799,130	\$799,130	\$799,130	\$799,130	\$799,130	\$8,412,094	\$8,425,815	(\$13,721)
19 District Taxes - Maint. & Operations	\$31,152	\$121,278	\$537,841	\$4,001,421	\$15,044,679	\$5,326,180	\$409,898	\$217,532	\$166,212	\$111,046	\$73,240	\$39,590	\$26,080,068	\$25,717,904	\$362,164
20 District Taxes - G.O. Bond Prin. & Interes	\$4,692	\$18,266	\$81,007	\$602,676	\$2,265,963	\$802,206	\$56,364	\$29,912	\$22,855	\$15,270	\$10,071	\$5,444	\$3,914,726	\$3,536,391	\$378,335
21 Continuing Education Revenues	\$91,424	\$559,959	\$46,412	\$3,731	\$193,478	(\$4,698)	\$26,145	\$111,021	\$117,206	\$125,945	\$84,617	(\$11,190)	\$1,344,050	\$1,254,500	\$89,550
22 Revenue in Lieu of Taxes			\$1,137,125										\$1,137,125	\$977,948	\$159,177
23 Other Revenues	\$105,936	\$151,299	\$72,165	\$53,151	\$56,936	\$122,977	\$108,816	\$98,023	\$90,260	\$125,242	\$104,265	\$95,129	\$1,184,201	\$978,324	\$205,877
24 Interest Income	\$1,292	\$653	\$1,980	\$4,225	\$9,724	\$20,144	\$5,906	\$5,414	\$5,251	\$5,144	\$4,479	\$12,420	\$76,632	\$50,000	\$26,632
Total Revenues:	\$6,646,254.12	\$2,201,689.26	\$5,110,399.35	\$7,002,578.90	\$18,750,867.86	\$6,310,758.88	\$1,528,876	\$2,755,922	\$1,844,687	\$1,950,796	\$1,051,118	\$1,384,776	\$56,538,724	\$55,829,691	\$709,033
Expenses	September-17	October-17	November-17	December-17	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	FY 2018	2018 Budget	Variance
1 Salaries-Faculty	\$1,131,774	\$1,104,799	\$1,112,236	\$1,136,214	\$1,073,678	\$1,065,988	\$1,232,089	\$1,229,622	\$1,260,630	\$1,358,880	\$1,317,589	\$1,282,396	\$14,305,895	\$14,847,243	(\$541,348)
2 Salaries-Faculty PT/Overload	\$203,826	\$477,996	\$463,036	\$581,067	\$39,956	\$392,467	\$353,286	\$362,953	\$211,570	\$191,971	\$192,980	\$234,700	\$3,705,807	\$3,167,833	\$537,974
3 Salaries-Administrative Suppor	\$533,820	\$539,819	\$529,976	\$529,530	\$528,950	\$526,220	\$531,659	\$523,777	\$527,420	\$565,797	\$566,864	\$594,230	\$6,498,065	\$6,491,073	\$6,992
4 PT Salaries-Admin Support	\$4,926	\$17,932	\$13,576	\$11,060	\$9,369	\$11,843	\$15,292	\$13,761	\$14,643	\$12,878	\$14,298	\$30,760	\$170,338	\$172,925	(\$2,587)
5 Salaries-Classified Staff	\$317,455	\$314,870	\$311,797	\$318,873	\$315,636	\$309,434	\$330,681	\$319,643	\$318,108	\$314,962	\$315,794	\$328,745	\$3,815,999	\$3,865,818	(\$49,819)
6 PT Salaries-Classified Staff	\$9,597	\$79,732	\$63,312	\$55,315	\$42,285	\$50,482	\$67,752	\$60,968	\$64,879	\$57,058	\$63,348	\$136,286	\$751,013	\$766,157	(\$15,144)
7 Salaries-Service Staff	\$175,129	\$167,548	\$162,625	\$163,565	\$165,948	\$162,970	\$162,398	\$161,104	\$167,037	\$172,464	\$160,925	\$188,130	\$2,009,845	\$2,087,223	(\$77,378)
8 PT Salaries-Service Staff	\$4,984	\$14,230	\$12,479	\$13,001	\$13,810	\$11,215	\$29,641	\$8,143	\$26,192	\$3,606	\$14,799	\$32,457	\$184,558	\$265,159	(\$80,601)
9 Salaries-Student Assistants	\$7,552	\$29,209	\$26,040	\$22,145	\$2,958	\$12,996	\$25,381	\$6,972	\$22,428	\$3,088	\$12,672	\$27,793	\$199,235	\$227,051	(\$27,816)
10 PT Salaries-Bus Drivers	\$0	\$0	\$0	\$0	\$0	\$0	\$88	\$198	\$152	\$80	\$203	\$514	\$1,235	\$2,000	(\$765)
11 Employer Medicare	\$35,885	\$38,084	\$37,390	\$38,655	\$30,505	\$35,387	\$35,387	\$35,387	\$35,387	\$35,387	\$35,387	\$35,387	\$428,228	\$403,366	\$24,862
12 FICA	\$135,640	\$135,141	\$133,067	\$138,617	\$125,588	\$131,658	\$131,658	\$131,658	\$131,658	\$131,658	\$131,658	\$131,658	\$1,589,660	\$1,484,823	\$104,837
13 OBRA Admin Costs					\$0	\$375	\$1,358	\$42	\$1,001	\$413	\$2,118	\$191	\$5,498	\$11,500	(\$6,002)
14 Group Insurance-Staff	\$285,887	\$286,818	\$274,640	\$279,822	\$4,342	\$270,071	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$3,081,580	\$2,459,639	\$621,941
15 Workers Compensation	\$7,533	\$22,024	\$0	\$24,904	\$7,533	\$4,051	\$4,051	\$4,051	\$4,051	\$4,051	\$4,051	\$4,051	\$90,353	\$70,000	\$20,353
16 Educational Assistance	\$3,465	\$3,642	\$2,869	\$0	\$13,064	\$2,348	\$7,525	\$4,661	\$93	\$5,965	\$3,887	\$8,187	\$55,706	\$40,000	\$15,706
17 Unemployment Compensation Ins	\$0	\$1,478	\$0 ¢40,407	\$0	\$0 ¢54.062	\$11,646	\$599	\$774	\$1,848	\$1,043	\$638	\$878	\$18,904	\$17,000	\$1,904
18 State Retirement Match-Grants	\$2,561	\$71,862	\$48,187	\$102,180	\$51,963	\$69,803	\$45,149.27	\$101,217.30	\$77,750.63	\$41,136.26	\$103,917.93	\$263,409.73	\$979,138	\$1,024,784	(\$45,646)
19 ORP Contributions (1.19%)	\$6,498 \$6	\$6,768 \$5,960	\$6,753 \$6,059	\$6,990	\$6,273 \$3,367	\$6,555	\$6,555 \$14,143	\$6,555 \$4,138	\$6,555 \$7,704	\$6,555	\$6,555 \$9,758	\$6,555 \$5,561	\$79,170 \$67,056	\$83,000 \$65,000	(\$3,830)
20 Retirement-New Member Surcharge 21 Employee Assistance Plan	\$0 \$1,277	\$5,960 \$1,277	\$1,277	\$5,753 \$1,277	\$1,277	\$2,278 \$1,277	\$14,145 \$1,277	\$1,277	\$1,277	\$2,331 \$1,277	\$9,758 \$1,277	\$5,501 \$1,277	\$07,056 \$15,327	\$15,654	\$2,056 (\$327)
22 Contract Service	\$185,580	\$260,024	\$774,173	\$104,617	\$413,931	\$1,277	\$292,618	\$292,618	\$292,618	\$292,618	\$292,618	\$292,618	\$3,671,446	\$3,511,413	\$160,033
23 Instruction Contract Service	Ş185,580	\$3,048	\$12,538	\$625	\$130	\$6,860	\$6,860	\$6,860	\$6,860	\$6,860	\$6,860	\$6,860	\$64,361	\$64,500	(\$139)
24 Equipment	\$28,553	\$31,859	\$3,404	\$3,767	\$25,677	\$2,706	\$35,000	\$35,000	\$35,000	\$35,000	\$70,000	\$70,000	\$375,967	\$603,576	(\$227,609)
25 Insurance	\$199,008	\$12,626	\$0	\$0	\$25,677	\$2,261	\$35,000 \$0	\$13,891	(\$9,138)	\$35,000 \$0	\$70,000 \$0	\$10,543	\$229,191	\$263,425	(\$34,234)
26 Other Operating Expense	\$356,485	\$334,140	\$347,289	\$288,188	\$232,583	\$295,408	\$295,408	\$295,408	\$295,408	\$295,408	\$295,408	\$600,000	\$3,931,132	\$4,486,635	(\$555,503)
27 Repairs/Maintenance	\$8,845	\$19,826	\$20,028	\$11,780	\$24,857	\$32,700	\$76,315	\$76,315	\$76,315	\$76,315	\$76,315	\$76,315	\$575,923	\$729,231	(\$153,308)
28 Travel/Professional Development	(\$5,191)	\$65,793	\$123,723	\$47,289	\$34,702	\$133,502	\$237,637	\$69,523	\$129,446	\$39,166	\$163,960	\$93,434	\$1,132,983	\$1,092,189	\$40,794
29 Utilities	\$317	\$137,989	\$147,152	\$116,845	\$126,498	\$14,565	\$195,777	\$28,595	\$210,773	\$121,347	\$142,149	\$311,041	\$1,553,048	\$1,499,274	\$53,774
30 Contingency			\$200	\$1,145	\$34,003	\$740	\$7,169	\$7,169	\$7,169	\$7,169	\$7,169	\$7,169	\$79,102	\$86,028	(\$6,926)
31 Board Designated Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422,005	(\$422,005)
32 G.O. Bond Principal	\$0	\$0	\$0	\$0	\$0	\$36,468	\$0	\$0	\$0	\$0	\$0	\$1,605,000	\$1,641,468	\$1,605,000	\$36,468
33 G.O. Bond Interest	\$0	\$0	\$0	\$0	\$0	\$1,029,781	\$0	\$0	\$0	\$0	\$0	\$961,571	\$1,991,352	\$1,923,142	\$68,210
34 Revenue Bond Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$920,000	\$920,000	\$920,000	\$0
54 Revenue bonu Principal			\$20,000	\$28,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,580	\$209,055	\$209,055	(\$0)
35 Revenue Bond/ Other Interest Paid															
35 Revenue Bond/ Other Interest Paid 36 Capital Lease - Energy Mgmnt Project	\$255,139	\$644	\$644	\$254,495	\$1,288	\$644	\$548	\$165,963	\$548	\$548	\$548	\$165,963	\$846,970	\$846,970	\$0
35 Revenue Bond/ Other Interest Paid	\$255,139 <b>\$3,896,553</b>	\$644 <b>\$4,185,137</b>	\$644 <b>\$4,654,470</b>	\$254,495 <b>\$4,286,194</b>	\$1,288 <b>\$3,330,170</b>	\$644 <b>\$4,812,114</b>		\$165,963 <b>\$4,248,243</b>	\$548 <b>\$4,205,383</b>	\$548 <b>\$4,065,034</b>	\$548 <b>\$4,293,745</b>	\$165,963 <b>\$8,874,260</b>	\$846,970 \$55,274,606	\$846,970 \$55,829,691	\$0 (\$555,085)

#### LEE COLLEGE DISTRICT

uition-Resident In- District         uition-Out of District         uition-Non-Resident         uition Waivers         PEG Transfers-Resident         PEG Transfers-Resident         PEG Transfers-Resident         Repeat Course Fee         tudent Service Fees         tudent Service Fees         building Use Fees         nternational Education Fee         aboratory Fees         earning Technology Fee (Spring 2018)         technd - Student Fees         Uther Student Fees         tate Appropriations - Core         tate Appropriations - Student Success         tate Appropriations - Contact Hours         District Taxes - Maint. & Operations         District Taxes - G.O. Bond Prin. & Interest         Continuing Education Revenues         tevenue in Lieu of Taxes         Ther Revenues         nterest Income	Actual September-17 2,245,029 1,645,450 150,063 (481,510) 0 0 51,850 127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0 105,936 1,292	Actual October-17 2,331,841 1,684,690 0 0 53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430 3,059	Actual November-17 3,326,467 2,499,754 213,817 (797,136) (104,020) (108,619) 69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937 278,014	Actual December-17 3,826,909 2,962,514 251,536 (892,491) (104,020) (108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055) 155,948	Actual           January-18           4,348,559           3,280,268           304,140           (1,006,492)           (104,020)           (108,619)           102,255           244,747           545,548           1,549,575           19,999           659,163           238,840	018 Unrestricted AC Actual February-18 4,392,357 3,278,196 306,654 (1,012,212) (104,020) (108,619) 101,320 244,369 548,583 1,545,678 19,975	Projected Um Projected March-18 \$4,408,395 \$3,279,603 \$306,782 -\$1,063,479 -\$104,020 -\$108,619 \$101,711 \$245,343 \$550,952 \$1,550,917	Projected April-18 \$4,947,391 \$3,767,764 \$329,625 -\$1,193,323 -\$104,020 -\$108,619 \$114,855 \$278,074 \$630,569	Projected May-18 \$5,221,410 \$4,026,871 \$342,372 -\$11,389,024 -\$124,262 -\$157,499 \$121,537 \$294,713	Projected June-18 \$5,598,206 \$4,018,754 \$343,290 -\$1,434,559 -\$124,262 -\$157,499 \$130,725 \$317,594	Projected July-18 \$5,600,740 \$4,000,951 \$342,882 -\$1,589,072 -\$124,262 -\$157,499 \$130,787 \$317,748 \$727,077	Projected August-18 \$5,602,568 \$3,995,434 \$342,117 -\$1,272,293 -\$127,720 -\$167,055 \$130,831 \$317,859	\$5,763,725 \$4,074,773 \$314,293 -\$1,000,000 -\$135,880 -\$230,000 \$140,550 \$350,000	(\$161,1) (\$79,3) \$27,8) (\$272,2) \$8,1)
Tuition-Resident In- District         'uition-Out of District         'uition-Out of District         'uition-Non-Resident         'PEG Transfers-Resident         'Negative Service Fees         tagistration Fees         aboratory Fees         earning Technology Fee (Spring 2018)         tefund -Student Fees         'Dther Student Fees         'State Appropriations - Cortact Hours         District Taxes - Maint. & Operations         District Taxes - G.O. Bond Prin. & Interest         Continuing Education Revenues         tevenue in Lieu of Taxes         Dther Revenues         Interest Income         'Total Revenues:         'Appenses         talaries-Faculty         talaries-Faculty PT/Overload	2,245,029 1,645,450 150,063 (481,510) 0 0 51,850 127,752 282,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0 105,936	2,331,841 1,684,690 161,112 (536,450) 0 0 53,975 53,975 53,975 53,2653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	3,326,467 2,499,754 213,817 (797,136) (104,020) (108,619) 69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	3,826,909 2,962,514 251,536 (892,491) (104,020) (108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	4,348,559 3,280,268 304,140 (1,006,492) (104,020) (108,619) 102,255 244,747 545,548 1,549,575 19,999 659,163	4,392,357 3,278,196 306,654 (1,012,212) (104,020) (108,619) 101,320 244,369 548,583 1,545,678 19,975	\$4,408,395 \$3,279,603 \$306,782 -\$1,063,479 -\$104,002 -\$108,619 \$101,711 \$245,343 \$550,952	\$4,947,391 \$3,767,764 \$329,625 -\$1,193,323 -\$104,020 -\$108,619 \$114,855 \$278,074	\$5,221,410 \$4,026,871 \$342,372 -\$1,389,024 -\$124,262 -\$157,499 \$121,537 \$294,713	\$5,598,206 \$4,018,754 \$343,290 -\$1,434,559 -\$124,262 -\$157,499 \$130,725 \$317,594	\$5,600,740 \$4,000,951 \$342,882 -\$1,589,072 -\$124,262 -\$157,499 \$130,787 \$317,748	\$5,602,568 \$3,995,434 \$342,117 -\$1,272,293 -\$127,720 -\$167,055 \$130,831 \$317,859	\$5,763,725 \$4,074,773 \$314,293 -\$1,000,000 -\$135,880 -\$230,000 \$140,550 \$350,000	(\$161,1) (\$79,3) \$27,8) (\$272,2) \$8,1)
uition-Out of District         uition-Non-Resident         uition Waivers         PEG Transfers-Resident         PEG Transfers-Non-Resident         Repeat Course Fee         tudent Service Fees         tegistration Fees         bailding Use Fees         earning Technology Fee (Spring 2018)         Refund -Student Fees         bither Student Fees         itate Appropriations - Core         itate Appropriations - Student Success         itate Appropriations - Contact Hours         District Taxes - G.O. Bond Prin. & Interest         Continuing Education Revenues         evenue in Lieu of Taxes         Dither Revenues         itaterest Income	1,645,450 150,063 (481,510) 0 0 51,850 127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	1,684,690 161,112 (536,450) 0 0 0 53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	2,499,754 213,817 (797,136) (104,020) (108,619) 69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	2,962,514 251,536 (892,491) (104,020) (108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	3,280,268 304,140 (1,006,492) (104,020) (108,619) 102,255 244,747 545,548 1,549,575 19,999 659,163	3,278,196 306,654 (1,012,212) (104,020) (108,619) 101,320 244,369 548,583 1,545,678 19,975	\$3,279,603 \$306,782 -\$1,063,479 -\$104,020 -\$108,619 \$101,711 \$245,343 \$550,952	\$3,767,764 \$329,625 -\$1,193,323 -\$104,020 -\$108,619 \$114,855 \$278,074	\$4,026,871 \$342,372 -\$1,389,024 -\$124,262 -\$157,499 \$121,537 \$294,713	\$4,018,754 \$343,290 -\$1,434,559 -\$124,262 -\$157,499 \$130,725 \$317,594	\$4,000,951 \$342,882 -\$1,589,072 -\$124,262 -\$157,499 \$130,787 \$317,748	\$3,995,434 \$342,117 -\$1,272,293 -\$127,720 -\$167,055 \$130,831 \$317,859	\$4,074,773 \$314,293 -\$1,000,000 -\$135,880 -\$230,000 \$140,550 \$350,000	(\$79,3 \$27,8 (\$272,29 \$8,10
uition-Non-Resident         'uition Waivers         'PEG Transfers-Resident         'PEG Transfers-Non-Resident         'Repeat Course Fee         itudent Service Fees         legistration Fees         aboratory Fees         aboratory Fees         earning Technology Fee (Spring 2018)         lefund -Student Fees         tate Appropriations - Core         tate Appropriations - Coreat         tate Appropriations - Coreat         cate Appropriations - Coreat         cher Naues - Maint. & Operations         District Taxes - Go. Bond Prin. & Interest         Continuing Education Revenues         Revenues         Interest Income         Total Revenues:         stapenses         alaries-Faculty         alaries-Faculty PT/Overload	150,063 (481,510) 0 0 51,850 127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0	161,112 (536,450) 0 53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	213,817 (797,136) (104,029) (108,619) (69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	251,536 (892,491) (104,020) (108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	304,140 (1,006,492) (104,020) (108,619) 102,255 244,747 545,548 1,549,575 19,999 659,163	306,654 (1,012,212) (104,020) (108,619) 101,320 244,369 548,583 1,545,678 19,975	\$306,782 -\$1,063,479 -\$104,020 -\$108,619 \$101,711 \$245,343 \$550,952	\$329,625 -\$1,193,323 -\$104,020 -\$108,619 \$114,855 \$278,074	\$342,372 -\$1,389,024 -\$124,262 -\$157,499 \$121,537 \$294,713	\$343,290 -\$1,434,559 -\$124,262 -\$157,499 \$130,725 \$317,594	\$342,882 -\$1,589,072 -\$124,262 -\$157,499 \$130,787 \$317,748	\$342,117 -\$1,272,293 -\$127,720 -\$167,055 \$130,831 \$317,859	\$314,293 -\$1,000,000 -\$135,880 -\$230,000 \$140,550 \$350,000	\$27,8 <mark>(\$272,2</mark> \$8,1
uition Waivers PEG Transfers-Resident PEG Transfers-Non-Resident PEG Transfers-Non-Resident lepeat Course Fee tudent Service Fees legistration Fees tuiding Use Fees thermational Education Fee aboratory Fees earning Technology Fee (Spring 2018) lefund -Student Fees tate Appropriations - Core tate Appropriations - Core tate Appropriations - Contact Hours District Taxes - G.O. Bond Prin. & Interest continuing Education Revenues levenue in Lieu of Taxes Ttata Revenues therest Income Total Revenues alaries-Faculty alaries-Faculty PT/Overload	(481,510) 0 0 51,850 127,752 282,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0 105,936	(536,450) 0 0 53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	(797,136) (104,020) (108,619) 69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	(892,491) (104,020) (108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	(1,006,492) (104,020) (108,619) 102,255 244,747 545,548 1,549,575 19,999 659,163	(1,012,212) (104,020) (108,619) 101,320 244,369 548,583 1,545,678 19,975	-\$1,063,479 -\$104,020 -\$108,619 \$101,711 \$245,343 \$550,952	-\$1,193,323 -\$104,020 -\$108,619 \$114,855 \$278,074	-\$1,389,024 -\$124,262 -\$157,499 \$121,537 \$294,713	-\$1,434,559 -\$124,262 -\$157,499 \$130,725 \$317,594	-\$1,589,072 -\$124,262 -\$157,499 \$130,787 \$317,748	-\$1,272,293 -\$127,720 -\$167,055 \$130,831 \$317,859	-\$1,000,000 -\$135,880 -\$230,000 \$140,550 \$350,000	<mark>(\$272,2</mark> \$8,1
PEG Transfers-Resident PEG Transfers-Non-Resident epeat Course Fee tudent Service Fees egistration Fees uilding Use Fees aboratory Fees earning Technology Fee (Spring 2018) efund - Student Fees tate Appropriations - Core tate Appropriations - Student Success tate Appropriations - Contact Hours bistrict Taxes - Maint. & Operations bistrict Taxes - G.O. Bond Prin. & Interest continuing Education Revenues evenue in Lieu of Taxes ther Revenues therest Income Total Revenues: xpenses alaries-Faculty alaries-Faculty PT/Overload	0 0 0 51,850 127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0 105,936	0 0 53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	(104,020) (108,619) 69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	(104,020) (108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	(104,020) (108,619) 102,255 244,747 545,548 1,549,575 19,999 659,163	(104,020) (108,619) 101,320 244,369 548,583 1,545,678 19,975	-\$104,020 -\$108,619 \$101,711 \$245,343 \$550,952	-\$104,020 -\$108,619 \$114,855 \$278,074	-\$124,262 -\$157,499 \$121,537 \$294,713	-\$124,262 -\$157,499 \$130,725 \$317,594	-\$124,262 -\$157,499 \$130,787 \$317,748	-\$127,720 -\$167,055 \$130,831 \$317,859	-\$135,880 -\$230,000 \$140,550 \$350,000	\$8,1
PEG Transfers-Non-Resident epeat Course Fee uddent Service Fees egistration Fees uilding Use Fees earning Technology Fee (Spring 2018) efund -Student Fees ther Student Fees thet Appropriations - Core tate Appropriations - Core tate Appropriations - Student Success tate Appropriations - Cortact Hours istrict Taxes - G.O. Bond Prin. & Interest ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues therest Income <b>Total Revenues:</b> <b>xpenses</b> alaries-Faculty alaries-Faculty PT/Overload	0 51,850 127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0 105,936	0 53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	(108,619) 69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	(108,619) 84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	(108,619) 102,255 244,747 545,548 1,549,575 19,999 659,163	(108,619) 101,320 244,369 548,583 1,545,678 19,975	-\$108,619 \$101,711 \$245,343 \$550,952	-\$108,619 \$114,855 \$278,074	-\$157,499 \$121,537 \$294,713	-\$157,499 \$130,725 \$317,594	-\$157,499 \$130,787 \$317,748	-\$167,055 \$130,831 \$317,859	-\$230,000 \$140,550 \$350,000	
tepeat Course Fee tudent Service Fees tegistration Fees tegistration Fees aboratory Fees earning Technology Fee (Spring 2018) tefund -Student Fees tate Appropriations - Core tate Appropriations - Core tate Appropriations - Contact Hours bistrict Taxes - Maint. & Operations bistrict Taxes - G.O. Bond Prin. & Interest continuing Education Revenues tevenue in Lieu of Taxes ther Revenues therest Income Total Revenues: alaries-Faculty alaries-Faculty PT/Overload	51,850 127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	53,975 132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	69,700 188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	84,490 219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	102,255 244,747 545,548 1,549,575 19,999 659,163	101,320 244,369 548,583 1,545,678 19,975	\$101,711 \$245,343 \$550,952	\$114,855 \$278,074	\$121,537 \$294,713	\$130,725 \$317,594	\$130,787 \$317,748	\$130,831 \$317,859	\$140,550 \$350,000	Ş62,5
tudent Service Fees legistration Fees building Use Fees huiding Use Fees aboratory Fees earning Technology Fee (Spring 2018) lefund -Student Fees tate Appropriations - Core tate Appropriations - Cortact Hours District Taxes - Maint. & Operations District Taxes - G.O. Bond Prin. & Interest continuing Education Revenues levenue in Lieu of Taxes Total Revenues:  xpenses alaries-Faculty alaries-Faculty PT/Overload	127,752 282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0	132,653 292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	188,862 407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	219,348 475,183 1,386,422 17,814 624,365 184,150 (18,055)	244,747 545,548 1,549,575 19,999 659,163	244,369 548,583 1,545,678 19,975	\$245,343 \$550,952	\$278,074	\$294,713	\$317,594	\$317,748	\$317,859	\$350,000	
tegistration Fees utilding Use Fees nternational Education Fee aboratory Fees earning Technology Fee (Spring 2018) telund -Student Fees ther Student Fees tate Appropriations - Core tate Appropriations - Student Success tate Appropriations - Cortact Hours District Taxes - Maint. & Operations District Taxes - G.O. Bond Prin. & Interest Continuing Education Revenues tevenue in Lieu of Taxes Other Revenues therest Income Total Revenues: Xpenses alaries-Faculty alaries-Faculty PT/Overload	282,953 733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 0 105,936	292,930 768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	407,590 1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	475,183 1,386,422 17,814 624,365 184,150 (18,055)	545,548 1,549,575 19,999 659,163	548,583 1,545,678 19,975	\$550,952							
Building Use Fees International Education Fee aboratory Fees earning Technology Fee (Spring 2018) Refund -Student Fees Uther Student Fees itate Appropriations - Core itate Appropriations - Core itate Appropriations - Student Success itate Appropriations - Contact Hours District Taxes - Maint. & Operations District Taxes - G.O. Bond Prin. & Interest Continuing Education Revenues Revenue in Lieu of Taxes Dither Revenues Interest Income Total Revenues Ialaries-Faculty Ialaries-Faculty PT/Overload	733,953 10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	768,252 10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	1,173,963 15,369 558,009 122,900 (19,391) 124,464 227,937	1,386,422 17,814 624,365 184,150 (18,055)	1,549,575 19,999 659,163	1,545,678 19,975			\$671,045	\$726,703	\$ /27 077	\$727,347	\$851,377	
nternational Education Fee aboratory Fees earning Technology Fee (Spring 2018) lefund -Student Fees Other Student Fees tate Appropriations - Core itate Appropriations - Student Success itate Appropriations - Contact Hours District Taxes - Maint. & Operations District Taxes - G.O. Bond Prin. & Interest Continuing Education Revenues Revenue in Lieu of Taxes Other Revenues Interest Income Total Revenues: Expenses alalaries-Faculty alaries-Faculty PT/Overload	10,417 396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	10,817 405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	15,369 558,009 122,900 (19,391) 124,464 227,937	17,814 624,365 184,150 (18,055)	19,999 659,163	19,975		\$1,726,989	\$1,816,501	\$1,939,588	\$1,940,415	\$1,941,012	\$1,882,813	
aboratory Fees earning Technology Fee (Spring 2018) tefund -Student Fees ther Student Fees tate Appropriations - Core tate Appropriations - Student Success tate Appropriations - Contact Hours District Taxes - Maint. & Operations District Taxes - G.O. Bond Prin. & Interest continuing Education Revenues tevenue in Lieu of Taxes Total Revenues Total Revenues: Total Revenues: alaries-Faculty alaries-Faculty PT/Overload	396,482 0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	405,629 10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	558,009 122,900 (19,391) 124,464 227,937	624,365 184,150 (18,055)	659,163		\$20,058	\$22,864	\$24,290	\$26,251	\$26,264	\$26,274	\$30,000	
earning Technology Fee (Spring 2018) lefund -Student Fees Other Student Fees tate Appropriations - Core tate Appropriations - Contact Hours District Taxes - Maint. & Operations District Taxes - G.O. Bond Prin. & Interest iontinuing Education Revenues levenue in Lieu of Taxes Total Revenues Interest Income Total Revenues alaries-Faculty alaries-Faculty PT/Overload	0 (17,736) 76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	10,350 (19,391) 84,059 163,298 199,174 2,019,054 152,430	122,900 (19,391) 124,464 227,937	184,150 (18,055)		657,387	\$659,841	\$742,338	\$784,278	\$841,948	\$842,336	\$842,616	\$882,168	
efund -Student Fees ther Student Fees tate Appropriations - Core tate Appropriations - Student Success tate Appropriations - Student Success tate Appropriations - Contact Hours bistrict Taxes - Maint. & Operations bistrict Taxes - G.O. Bond Prin. & Interest continuing Education Revenues tevenue in Lieu of Taxes ther Revenues ther Revenues ther Revenues ther Revenues therest Income typess alaries-Faculty alaries-Faculty PT/Overload	76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	(19,391) 84,059 163,298 199,174 2,019,054 152,430	(19,391) 124,464 227,937	(18,055)		238,293	\$238,988	\$262,367	\$274,252	\$290,596	\$290,706	\$290,785	\$250,000	
ther Student Fees tate Appropriations - Core tate Appropriations - Student Success tate Appropriations - Contact Hours istrict Taxes - G.O. Bond Prin. & Interest ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues terest Income Total Revenues: xpenses alaries-Faculty alaries-Faculty PT/Overload	76,195 81,649 99,587 1,009,626 31,152 4,692 91,424 0 105,936	84,059 163,298 199,174 2,019,054 152,430	227,937		(19,459)	(19,191)	-\$19,191	-\$19,191	-\$19,191	-\$19,191	-\$19,191	-\$19,191	-\$20,000	
ate Appropriations - Student Success ate Appropriations - Contact Hours istrict Taxes - Maint. & Operations istrict Taxes - G.O. Bond Prin. & Interest ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues iterest Income Total Revenues: spenses alaries-Faculty alaries-Faculty PT/Overload	99,587 1,009,626 31,152 4,692 91,424 0 105,936	199,174 2,019,054 152,430		±30,340	192,079	201,762	\$202,387	\$223,399	\$234,081	\$248,769	\$248,868	\$248,939	\$224,686	
ate Appropriations - Contact Hours istrict Taxes - Maint. & Operations istrict Taxes - G.O. Bond Prin. & Interest ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues tterest Income Total Revenues alaries-Faculty alaries-Faculty PT/Overload	1,009,626 31,152 4,692 91,424 0 105,936	2,019,054 152,430	278,014	292,576	292,576	292,576	\$357,215	\$421,854	\$486,493	\$551,132	\$615,771	\$680,410	\$680,410	
istrict Taxes - Maint. & Operations istrict Taxes - G.O. Bond Prin. & Interest ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues terest Income Total Revenues: expenses alaries-Faculty alaries-Faculty PT/Overload	31,152 4,692 91,424 0 105,936	152,430		356,854	356,854	356,854	\$435,694	\$514,534	\$593,374	\$672,214	\$751,054	\$829,894	\$829,894	
istrict Taxes - G.O. Bond Prin. & Interest ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues iterest Income Total Revenues: xpenses alaries-Faculty alaries-Faculty PT/Overload	4,692 91,424 0 105,936		2,818,184	3,617,314	3,617,314	3,617,314	\$4,416,444	\$5,215,574	\$6,014,704	\$6,813,834	\$7,612,964	\$8,412,094	\$8,425,815	(\$13,
ontinuing Education Revenues evenue in Lieu of Taxes ther Revenues terest Income Total Revenues: cpenses alaries-Faculty alaries-Faculty PT/Overload	91,424 0 105,936	22.050	690,271	4,691,692	19,736,370	25,062,550	\$25,472,449	\$25,689,980	\$25,856,192	\$25,967,239	\$26,040,478	\$26,080,068	\$25,717,904	\$362,
evenue in Lieu of Taxes ther Revenues terest Income Total Revenues alaries-Faculty alaries-Faculty PT/Overload	0 105,936	22,958	103,966	706,642	2,972,605	3,774,811	\$3,831,174	\$3,861,087	\$3,883,942	\$3,899,212	\$3,909,282	\$3,914,726	\$3,536,391	\$378,
ther Revenues terest Income Total Revenues: openses alaries-Faculty alaries-Faculty PT/Overload	105,936	651,383	697,794	701,526	895,003	890,305	\$916,451	\$1,027,472	\$1,144,678	\$1,270,623	\$1,355,240	\$1,344,050	\$1,254,500	\$89
tterest Income Total Revenues: xpenses alaries-Faculty alaries-Faculty PT/Overload		0	1,137,125	1,137,125	1,137,125	1,137,125	\$1,137,125	\$1,137,125	\$1,137,125	\$1,137,125	\$1,137,125	\$1,137,125	\$977,948	\$159,
Total Revenues:	1,292	257,235	329,400	382,551	439,488	562,465	\$671,281	\$769,304	\$859,564	\$984,806	\$1,089,072	\$1,184,201	\$978,324	\$205,
xpenses alaries-Faculty alaries-Faculty PT/Overload		1,945	3,924	8,149	17,874	38,018	\$43,923	\$49,337	\$54,589	\$59,733	\$64,212	\$76,632	\$50,000	\$26
alaries-Faculty alaries-Faculty PT/Overload	\$6,646,254	\$8,847,943	\$13,958,343	\$20,960,922	\$39,711,789	\$46,022,548	\$47,551,425	\$50,307,347	\$52,152,034	\$54,102,830	\$55,153,948	\$56,538,724	\$55,829,691	\$709
alaries-Faculty alaries-Faculty PT/Overload	a	0 1 1 47		a 1 17			<u> </u>	<u> </u>	442.254	<u> </u>		<u> </u>	2010 0 1 1	
laries-Faculty PT/Overload	September-17 \$1,131,774	October-17 \$2,236,573	\$3,348,809	December-17 \$4,485,024	January-18 \$5,558,702	February-18 \$6,624,690	<b>\$43,190</b> \$7,856,778	<b>\$43,220</b> \$9,086,400	<b>\$43,251</b> \$10,347,030	<b>\$43,281</b> \$11,705,910	<b>\$43,312</b> \$13,023,499	<b>\$43,343</b> \$14,305,895	2018 Budget \$14,847,243	to Buc (\$541
	\$203,826	\$681,822	\$1,144,858	\$1,725,925	\$1,765,881	\$2,158,347	\$2,511,633	\$2,874,586	\$3,086,156	\$3,278,127	\$3,471,107	\$3,705,807	\$3,167,833	
	\$533,820	\$1,073,639	\$1,603,616	\$2,133,145	\$2,662,096	\$3,188,316	\$3,719,975	\$4,243,752	\$4,771,172	\$5,336,970	\$5,903,834	\$6,498,065	\$6,491,073	
T Salaries-Admin Support	\$4,926	\$22,857	\$36,433	\$47,494	\$56,863	\$68,706	\$83,998	\$97,759	\$112,402	\$125,280	\$139,578	\$170,338	\$172,925	
alaries-Classified Staff	\$317,455	\$632,325	\$944,121	\$1,262,995	\$1,578,631	\$1,888,065	\$2,218,747	\$2,538,389	\$2,856,498	\$3,171,460	\$3,487,254	\$3,815,999	\$3,865,818	
r Salaries-Classified Staff	\$9,597	\$89,329	\$152,641	\$207,956	\$250,241	\$300,723	\$368,475	\$429,443	\$494,322	\$551,380	\$614,728	\$751,013	\$766,157	
alaries-Service Staff	\$175,129	\$342,678	\$505,302	\$668,868	\$834,815	\$997,785	\$1,160,183	\$1,321,288	\$1,488,325	\$1,660,789	\$1,821,715	\$2,009,845	\$2,087,223	
T Salaries-Service Staff	\$4,984	\$19,215	\$31,694	\$44,695	\$58,505	\$69,720	\$99,361	\$107,504	\$133,696	\$137,302	\$152,101	\$184,558	\$265,159	
alaries-Student Assistants	\$7,552	\$36,761	\$62,801	\$84,946	\$87,905	\$100,901	\$126,282	\$133,254	\$155,682	\$158,770	\$171,442	\$199,235	\$227,051	
T Salaries-Bus Drivers	\$0	\$0	\$0	\$0	\$0	\$0	\$88	\$286	\$437	\$518	\$720	\$1,235	\$2,000	
mployer Medicare	\$35,885	\$73,969	\$111,359	\$150,014	\$180,519	\$215,906	\$251,293	\$286,680	\$322,067	\$357,454	\$392,841	\$428,228	\$403,366	
CA	\$135,640	\$270,781	\$403,848	\$542,465	\$668,052	\$799,711	\$931,369	\$1,063,027	\$1,194,685	\$1,326,344	\$1,458,002	\$1,589,660	\$1,484,823	
BRA Admin Costs	\$0	\$0	\$0	\$0	\$0	\$375	\$1,733	\$1,775	\$2,776	\$3,189	\$5,308	\$5,498	\$11,500	(\$6
roup Insurance-Staff	\$285,887	\$572,705	\$847,345	\$1,127,167	\$1,131,509	\$1,401,580	\$1,681,580	\$1,961,580	\$2,241,580	\$2,521,580	\$2,801,580	\$3,081,580	\$2,459,639	\$621
/orkers Compensation	\$7,533	\$29,557	\$29,557	\$54,461	\$61,994	\$66,045	\$70,096	\$74,147	\$78,199	\$82,250	\$86,301	\$90,353	\$70,000	\$20
ducational Assistance	\$3,465	\$7,106	\$9,975	\$9,975	\$23,039	\$25,387	\$32,912	\$37,574	\$37,667	\$43,632	\$47,520	\$55,706	\$40,000	\$15
nemployment Compensation Ins	\$0	\$1,478	\$1,478	\$1,478	\$1,478	\$13,124	\$13,723	\$14,497	\$16,345	\$17,388	\$18,026	\$18,904	\$17,000	\$1
ate Retirement Match-Grants	\$2,561	\$74,424	\$122,611	\$224,791	\$276,754	\$346,557	\$391,707	\$492,924	\$570,674	\$611,811	\$715,729	\$979,138	\$1,024,784	(\$45
RP Contributions (1.19%)	\$6,498	\$13,265	\$20,018	\$27,008	\$33,281	\$39,837	\$46,392	\$52,948	\$59,503	\$66,059	\$72,614	\$79,170	\$83,000	
etirement-New Member Surcharge	\$6	\$5,966	\$12,025	\$17,778	\$21,145	\$23,422	\$37,565	\$41,703	\$49,406	\$51,737	\$61,495	\$67,056	\$65,000	
mployee Assistance Plan	\$1,277	\$2,555	\$3,832	\$5,109	\$6,386	\$7,664	\$8,941	\$10,218	\$11,495	\$12,773	\$14,050	\$15,327	\$15,654	(\$
ontract Service	\$185,580	\$445,604	\$1,219,778	\$1,324,394	\$1,738,325	\$1,915,740	\$2,208,357	\$2,500,975	\$2,793,593	\$3,086,211	\$3,378,828	\$3,671,446	\$3,511,413	
struction Contract Service	\$0	\$3,048	\$15,586	\$16,211	\$16,341	\$23,201	\$30,061	\$36,921	\$43,781	\$50,641	\$57,501	\$64,361	\$64,500	
quipment	\$28,553	\$60,413	\$63,817	\$67,584	\$93,261	\$95,967	\$130,967	\$165,967	\$200,967	\$235,967	\$305,967	\$375,967	\$603,576	
surance	\$199,008	\$211,634	\$211,634	\$211,634	\$211,634	\$213,895	\$213,895	\$227,786	\$218,648	\$218,648	\$218,648	\$229,191	\$263,425	
ther Operating Expense	\$356,485	\$690,625	\$1,037,914	\$1,326,101	\$1,558,684	\$1,854,092	\$2,149,500	\$2,444,908	\$2,740,316	\$3,035,724	\$3,331,132	\$3,931,132	\$4,486,635	
epairs/Maintenance	\$8,845	\$28,671	\$48,699	\$60,479	\$85,336	\$118,036	\$194,350	\$270,665	\$346,979	\$423,294	\$499,608	\$575,923	\$729,231	
avel/Professional Development	(\$5,191)	\$60,602	\$184,325	\$231,614	\$266,316	\$399,818	\$637,455	\$706,978	\$836,424	\$875,590	\$1,039,550	\$1,132,983	\$1,092,189	
ilities	\$317	\$138,306	\$285,458	\$402,303	\$528,801	\$543,366	\$739,143	\$767,738	\$978,510	\$1,099,857	\$1,242,006	\$1,553,048	\$1,499,274	
ontingency	\$0	\$0	\$200	\$1,345	\$35,348	\$36,088	\$43,257	\$50,426	\$57,595	\$64,764	\$71,933	\$79,102	\$86,028	
bard Designated Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422,005	
.O. Bond Principal	\$0	\$0	\$0	\$0	\$0	\$36,468	\$36,468	\$36,468	\$36,468	\$36,468	\$36,468	\$1,641,468	\$1,605,000	
.O. Bond Interest	\$0	\$0	\$0	\$0	\$0	\$1,029,781	\$1,029,781	\$1,029,781	\$1,029,781	\$1,029,781	\$1,029,781	\$1,991,352	\$1,923,142	
evenue Bond Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$920,000	\$920,000	
evenue Bond/ Other Interest Paid	\$0	\$0	\$20,000	\$48,475	\$48,475	\$48,475	\$48,475	\$48,475	\$48,475	\$48,475	\$48,475	\$209,055	\$209,055	
apital Lease - Energy Mgmnt Project Total Expense:	SULE 100	\$255,783	\$256,426	\$510,921	\$512,209	\$512,853	\$513,401	\$679,364	5670.011					
iotai expense:	\$255,139	CO 001 CO1		\$17 022 2FF					\$679,912	\$680,460	\$681,007	\$846,970	\$846,970	
Net Revenue Over Expense:	\$255,139 \$ <b>3,896,553</b>	\$8,081,691	\$12,736,161	\$17,022,355	\$20,352,525	\$25,164,638	\$29,587,940	\$33,836,183	\$38,041,566	\$680,460 <b>\$42,106,600</b>	\$681,007 <b>\$46,400,345</b>	\$846,970 \$55,274,606 \$1,264,118	\$846,970 \$55,829,691	

# LEE COLLEGE DISTRICT Detail of Other Student Fees and Other Revenues

ACC # Detail of Other Student Fees	February-18	ACC # Detail of Other Revenues	February-18
103700 Parking Fees	\$940	105300 Recovery of Indirect Costs	\$104,160.17
103920 VIG Test Fee	\$480	105990 Misc Revenues	\$45,218.52
103940 Fuel Charge	\$1,600	107010 Duplicate Receipts	\$135.00
103950 Commercial Driver Lic Test Fee	\$3,200	107016 Grant Admin Allowance	\$4,160.00
103960 MACS Certificate Fee	\$1,846	107100 Gifts-Unrestricted	\$146.00
103970 Welding Gases Fee	\$2,880	107101 Gifts-Restricted	\$1,625.00
103980 A/C Lab Manual Fee	\$2,592	107110 Rental Fees-Campus Facilities	\$8,767.38
104000 Accuplacer Fees	(\$49)	<b>108100</b> Sales and Services-Cosmetology	\$8,874.82
104002 TSI Assessment Test Fee	\$5 <i>,</i> 825	108220 Sales-Computer Software	\$184.84
104003 Testing Center Fees	\$895	108800 Fundraising Revenues	\$16,056.85
104100 Installment Fees	\$90,930	108900 Box Office Receipts	\$9,721.50
104101 Late Installment Fees	\$33,960	108800 Fundraising Revenues	\$32,536.46
104310 Liability Insurance Fees	\$17,954	108800 Fundraising Revenues	\$4,859.18
104400 Short-Term Student Loan Fee	\$30	108230 Commissions - Follett	\$144,727.69
104600 Advance Standing Fees	\$200	108210 Commisions-Vending	\$12,869.73
104700 Graduation Fees	\$15	108300 Sales-Discounts	\$0.00
104750 Transcript Fees	\$100	108350 Sales-Cash Sales	\$2.06
104800 Library Fines	\$684	109200 Food Sales	\$145,171.35
104820 Background Check Fee	\$2,905	108200 Returned Check Fees	\$1,140.00
107015 Nursing Mobility Exams	\$34,775	107110 Rental Fees-Campus Facilities	\$22,108.32
Total Other Student Fees:	\$201,761.80	Total Other Revenues:	\$562,464.87

# LEE COLLEGE DISTRICT Detail of Other Operating Expenses February-18

ACC # Detail of Other Operating Expenses	Actual
125200 Tax Appraisal District	\$97,350.50
125300 Legal Fees	\$102,607.50
125400 Audit Fees	\$34,500.00
131000 Supplies	\$522,057.33
131100 Classroom Supplies	\$13,729.85
<b>131120</b> Food	\$1,481.07
131140 TDC Contract Supplies	\$11,196.77
131150 Printing/Copier Supplies	\$34,671.44
131170 Copier Usage Chargebacks	(\$33,775.45)
131190 Computerized Testing	(\$4,463.63)
131300 Postage	\$459.12
131590 Private Grant Expenses	\$723.55
132150 Telephone Expense	\$44,591.21
133500 Supplies-Gasoline & Diesel	\$151.15
136550 Rentals	\$51,074.93
136600 Rental	\$9,684.72
138200 Advertising	\$117,335.31
138210 Promotional Items	\$29,162.77
138250 Public Relations	\$4,352.02
138300 Institutional Memberships	\$102,234.02
138320 Web Subscription	\$26,761.35
<b>138500</b> Other Cost	\$148,137.00
138501 BEAC	\$986.38
138502 HEAC	\$690.64
<b>138530</b> Cost of Uncollectibles/Write O	\$1,687.64
138570 Permissions	\$952.94
138590 Honors Program Costs	\$246.52
138600 CE-TEST/BOOKS	\$16,916.59
138800 Rollover Fundraising	\$1,392.47
144100 Board Training 150900 Library Books	\$100.00
150900 Library Periodicals	\$39,376.17 \$20,667.23
150910 Library-Electronic Database	\$58,959.13
160300 CGS-Print Shop	\$23,094.93
<b>160310</b> Print Shop - Chgbacks	(\$57,711.52)
<b>180100</b> Scholarships (GT=T&F-Adult)	\$7,862.50
<b>125800</b> Athletic Officials	\$22,389.24
131000 Supplies	\$26,109.97
<b>132150</b> Telephone Expense	\$1,169.91
<b>136600</b> Rental	\$9,716.12
<b>138300</b> Institutional Memberships	\$1,597.47
138800 Rollover Fundraising	\$13,764.65
180100 Scholarships (GT=T&F-Adult)	\$221,931.04
<b>131000</b> Supplies	\$18,137.78
<b>132150</b> Telephone Expense	\$951.23
138800 Rollover Fundraising	\$2,344.22
<b>132150</b> Telephone Expense	\$854.83
132150 Telephone Expense	\$375.00
138100 Cash Overage/Shortage	(\$9.70)
160360 Cost of Goods - Food	\$68,494.68
160380 Cost of Goods - Nonfood	\$9,830.83
180100 Scholarships (GT=T&F-Adult)	\$28,532.00
131000 Supplies	\$4,618.40
131325 FOUNDATION EXPENSES	(\$5,959.44)
Total Other Operating Expenses:	\$1,854,092.38

# LEE COLLEGE DISTRICT AUXILIARY SERVICES REVENUES AND EXPENSES February-18

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

Auxiliary Services Revenues	
103200 Student Service Fees	\$244,369.35
107110 Rental Fees-Campus Facilities	\$22,108.32
108200 Returned Check Fees	\$1,140.00
108210 Commisions-Vending	\$12,869.73
108230 Commissions - Bookstore	\$144,727.69
108300 Sales-Discounts	\$0.00
108350 Sales-Cash Sales	\$2.06
108500 Fundraising Revenues	\$37,395.64
109200 Food Sales	\$145,171.35
Total Auxiliary Services Revenues:	\$607,784.14
	5007,784.14
Auxiliary Services Expenses	
111000 Salaries-Faculty	\$29,954.76
111020 Salaries-Faculty PT/Overload	\$2,217.01
113000 Salaries-Administrative Suppor	\$64,182.92
114000 Salaries-Classified Staff	\$54,915.19
114020 PT Salaries-Classified Staff	\$10,558.21
115000 Salaries-Student Assistants	\$15,335.60
121000 Employer Medicare	\$2,201.89
121100 FICA	\$8,970.47
121200 Group Insurance-Staff	\$21,951.27
122200 State Retirement Match-Grants	\$10,273.12
125800 Athletic Officials	\$22,389.24
126100 Contract Service	\$89,748.81
131000 Supplies	\$48,866.15
131325 FOUNDATION EXPENSES	-\$5 <i>,</i> 959.44
132150 Telephone Expense	\$3 <i>,</i> 350.97
136350 Insurance-Other	\$38,817.92
136600 Rental	\$9,716.12
137100 Repairs/Maintenance	\$375.00
138100 Cash Overage/Shortage	-\$9.70
138300 Institutional Memberships	\$1 <i>,</i> 597.47
138800 Rollover Fundraising	\$16,108.87
139100 Utilities-Electricity	\$5 <i>,</i> 310.90
139200 Utilities-Water/Sewage/Refuge	\$2,730.25
141100 Travel	\$5 <i>,</i> 276.02
141350 Travel-Recruitment	\$1,720.06
143100 Travel-Student	\$67,147.69
160360 Cost of Goods - Food	\$68,494.68
160380 Cost of Goods - Nonfood	\$9,830.83
180100 Scholarships (GT=T&F-Adult)	\$250,463.04
189100 Contingency	\$21,718.55
Total Auxiliary Services Expenses:	\$878,253.87
Net Revenues/Expenses:	-\$270,469.73
Net nevenues/ Lypenses.	-72/0,403./3

# LEE COLLEGE DISTRICT RESTRICTED REVENUES AND EXPENSES February-18

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

	Federal Grants/Contracts February-18			State Grants/Contracts February-18			Private Grants/Contracts February-18	
Revenues			Revenues			Revenues		
	Federal Grants	\$6,048,249.24		State Grants	\$402,345.92		Private Grants	\$1,226,232.89
	Total Revenues All Sources:	\$6,048,249.24		Total Revenues All Sources:	\$402,345.92		Total Revenues All Sources:	\$1,226,232.89
	_							
Expenses			Expenses			Expenses		
	Salaries-Faculty	\$135,912.27		Salaries-Faculty	\$4,905.36		Salaries-Faculty PT/Overload	\$4,640.28
	Salaries-Faculty PT/Overload	\$34,837.84		Salaries-Student Assistants	\$42,345.00		Salaries-Administrative Suppor	\$129,380.02
	Salaries-Administrative Suppor	\$496,461.49	138400	Overhead/Indirect Charges	\$0.63		PT Salaries-Admin Support	\$0.00
	PT Salaries-Admin Support	\$17,729.29		Scholarships (GT=T&F-Adult)	\$302,745.00		Employer Medicare	\$1,840.77
114000	Salaries-Classified Staff	\$74,701.43	141100	Travel	\$2,184.18	121100	FICA	\$7,644.58
114020	PT Salaries-Classified Staff	\$28,960.41		Total Expenses - All Purpose	es: \$352,180.17	121200	Group Insurance-Staff	\$22,124.55
116000	Salaries-Federal Work Study	\$21,556.79				122200	State Retirement Match-Grants	\$8,773.04
121000	Employer Medicare	\$11,163.08		Net Revenues/Expense	es: \$50,165.75	126100	Contract Service	\$122,848.50
121100	FICA	\$44,332.76				126200	Instruction Contract Service	\$2,640.00
121200	Group Insurance-Staff	\$85,308.44				131900	Non-Capitalized Equipment	\$25,383.95
122200	State Retirement Match-Grants	\$48,258.89				150100	Equipment	\$24,891.13
122250	ORP Contributions (1.19%)	\$57.00				125500	Consultants	\$7,200.00
126100	Contract Service	\$149,266.85				131000	Supplies	\$2,746.15
131900	Non-Capitalized Equipment	\$120,927.10				131100	Classroom Supplies	\$611.70
131000	Supplies	\$16,168.45				131120	Food	\$1,255.94
131100	Classroom Supplies	\$19,132.09				131150	Printing/Copier Supplies	\$359.58
131150	Printing/Copier Supplies	\$1,505.12				131590	Private Grant Expenses	\$3,061.38
131300	Postage	\$209.73				132150	Telephone Expense	\$121.70
132150	Telephone Expense	\$1,966.20				138200	Advertising	\$8,900.00
138240	Recruiting	\$558.49				138210	Promotional Items	\$1,198.50
138310	Registration Fees	\$1,420.25				138250	Public Relations	\$2,524.34
138400	Overhead/Indirect Charges	\$92,072.60				138400	Overhead/Indirect Charges	\$12,087.57
138503	Student Activities	\$715.00				180100	Scholarships (GT=T&F-Adult)	\$7,509.00
151000	Computer Software	\$232.20				141100		\$7,399.86
	Scholarships (GT=T&F-Adult)	\$3,910,112.46					Total Expenses - All Purposes:	\$405,142.54
180200	Grant-Student Books-Adult	\$2,454.84						
180700	Federal Family Loans	\$1,309,284.00					Net Revenues/Expenses:	\$821,090.35
141100	Travel	\$37,704.77						
143100	Travel-Student	\$3,470.15						
	Total Expenses - All Purposes:	\$6,666,479.99						
	Net Revenues/Expenses:	-\$618,230.75						