

Lee College District

Monthly Financial Report May 2019

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MEMORANDUM

To: Dennis Brown

From: Annette Ferguson/Julie Lee

Date: June 14, 2019

Subject: May 2019 Financial Report

The monthly financial report indicates that the college continues to meet its current financial obligations for fiscal year 2019. Year-end net revenues over expenses are projected to be \$6.3 million as of the end of May 2019 (not including the Board Designated Surplus). The surplus can be attributed to stronger than expected tuition collections, an increase in revenue in lieu of taxes, increase in tax revenue and savings in personnel cost. The total revenues collected Year-to-Date are approximately \$7.1 million dollars over what was collected during the same period in 2018, while operating expenses for the same period of 2019 were down by \$600 thousand dollars as compared to the same time period in 2018.

Revenues

Year-to-date revenues are \$59.5 million with 60% of that from district taxes and 24% from tuition and fee collections. The balance of the revenues were from state appropriations, workforce revenues and other revenues. Included in the In-District Tuition for the month of May is tuition from Huntsville in the amount of \$345,000 which is for their summer tuition.

With the opening of Fall 2019 registration, the College recorded \$600,000 in the month of May for Fall registration. At this same point-in-time last year, Fall registration was at \$215,000.

Expenses

Year to date expenses came in at \$37 million dollars with the majority of it coming from payroll expenses. Included in the Instructional Contract Services in May are expenses for the Dual Credit instructors.

Cash Position

Our cash position continues to strengthen. The estimated cash balance at the end of Fiscal year 2019 is \$14.3 million dollars.

Capital Projects

Page 14 of the financial report shows the new 2018 Revenue Bond issue with the final closing numbers, and the projects it will finance. The figures for the project will be updated as they occur.

Please let me know if you would like additional information.

LEE COLLEGE DISTRICT OPERATING REVENUES May-19

		Actual Month	Year To Date	Projected	% Variance
REVENUES	2019 Budget	May-19	Projections	Vs. Budget	to Budget
1 Tuition-Resident In- District	5,072,922	378,416	5,183,450	110,528	2.18%
2 Tuition-Out of District	4,332,270	89,758	4,430,277	98,007	2.26%
3 Tuition-Non-Resident	369,322	4,292	401,290	31,968	8.66%
4 Tuition -Dual Credit	588,200	124,500	1,202,925	614,725	104.51%
5 Tuition Waivers	(1,242,154)	(69,281)	(1,719,192)	(477,038)	38.40%
6 TPEG Transfers-Resident	(195,746)	(40,799)	(220,105)	(24,359)	12.44%
7 TPEG Transfers-Non-Resident	(210,082)	(36,016)	(293,506)	(83,424)	39.71%
8 Repeat Course Fee	119,672	5,780	136,044	16,373	13.68%
9 Student Service Fees	287,238	11,262	295,507	8,270	2.88%
10 Registration Fees	667,831	49,477	717,538	49,707	7.44%
11 Building Use Fees	2,058,290	67,319	2,238,883	180,593	8.77%
12 International Education Fee	24,177	1,067	24,905	728	3.01%
13 Laboratory Fees	692,180	16,597	649,380	(42,800)	-6.18%
14 Learning Technology Fee (Spring 2018)	589,612	26,670	619,491	29,879	5.07%
15 Refund -Student Fees	608	125	(1,233)	(1,841)	-302.71%
16 Other Student Fees	276,333	24,111	312,084	35,751	12.94%
17 State Appropriations - Core	680,410	64,639	680,410	0	0.00%
18 State Appropriations - Student Success	829,894	78,840	830,469	575	0.07%
19 State Appropriations - Contact Hours	8,412,094	799,130	8,367,063	(45,031)	-0.54%
20 District Taxes - Maint. & Operations	30,649,027	228,892	31,096,803	447,776	1.46%
21 District Taxes - G.O. Bond Prin. & Interest	3,536,198	20,796	3,594,059	57,861	1.64%
22 Workforce/CE Revenues	1,469,869	284,332	1,559,705	89,836	6.11%
23 Revenue in Lieu of Taxes (PILOT/FTZ)	1,137,125	-	1,656,593	519,469	45.68%
24 Other Revenues	903,969	20,349	970,899	66,930	7.40%
25 Interest Income	150,742	75,114	443,418	292,676	194.16%
Total Revenues:	\$61,200,000	\$2,225,370	\$63,177,158	\$1,977,159	3.23%

Approved 2019 Budget All Funds	
Fund Names	Budget Amount
Unrestricted/Operating	\$56,943,035
Auxiliary Services	\$720,767
Debt Service	\$3,536,198
Total Approved Unrestricted Budget	\$61,200,000
Add Restricted Grants & Contracts Budget	\$16,617,589
	\$16,617,589
Total Approved Budget-All Funds	\$77,817,589

LEE COLLEGE DISTRICT **OPERATING EXPENSES**

May-19

		Actual	Year to Date	Projected	% Variance
Expenses	2019 Budget	May-19	Projections	Vs. Budget	to Budget
1 Salaries-Faculty	13,874,513	1,103,074	13,141,525	732,988	5.289
2 Salaries-Faculty PT/Overload	3,206,608	33,428	2,893,082	313,526	9.789
3 Overtime	88,000	7,947	66,753	21,247	24.149
4 Stipends	446,216	21,837	382,996	63,220	14.179
5 Salaries-Administrative Suppor	6,884,232	510,132	6,158,043	726,189	10.559
6 PT Salaries-Admin Support	206,958	15,183	185,148	21,810	10.549
7 Salaries-Classified Staff	3,902,781	287,985	3,503,944	398,837	10.229
8 PT Salaries-Classified Staff	921,359	58,951	771,222	150,137	16.30
9 Salaries-Service Staff	2,407,076	143,833	1,920,811	486,265	20.209
.0 PT Salaries-Service Staff	195,146	9,485	166,951	28,195	14.459
1 Salaries-Student Assistants	228,250	19,089	192,888	35,362	15.499
2 Employer Medicare	429,286	32,477	402,574	26,712	6.229
3 FICA	1,625,503	127,316	1,532,650	92,853	5.719
4 OBRA Admin Costs	1,500	0	6,939	(5,439)	-362.609
5 Group Insurance-Staff	3,013,273	255,472	3,048,704	(35,431)	-1.189
6 Workers Compensation	140,000	2,598	41,193	98,807	70.589
7 Educational Assistance	50,000	12,241	50,631	(631)	-1.26
8 Unemployment Compensation Ins	22,000	0	49,618	(27,618)	-125.54
9 State Retirement Match-Grants	862,072	49,853	668,161	193,911	22.49
0 ORP Contributions (1.19%)	83,000	5,800	71,660	11,340	13.66
1 Retirement-New Member Surcharge	50,000	4,732	51,934	(1,934)	-3.87
2 Employee Assistance Plan	17,500	2,828	17,217	283	1.62
3 Legal Fees	150,000	23,550	159,275	(9,275)	
4 Contract Service	3,417,898	254,403	3,379,533	38,365	1.129
5 Instruction Contract Service	289,310	269,987	287,759	1,551	0.549
6 Equipment	1,009,300	52,321	1,037,466	(28,166)	-2.79
7 Insurance	262,750	0	239,721	23,029	8.76
8 Other Operating Expense	4,456,730	249,880	3,986,821	469,909	10.54
9 Repairs/Maintenance	1,255,485	154,703	1,159,808	95,677	7.62
0 Travel/Professional Development	1,034,930	27,037	1,203,780	(168,850)	-16.329
1 Utilities	1,624,360	107,710	1,380,918	243,442	14.999
2 Contingency	585,000	0	4,252	580,748	99.27
3 G.O. Bond Principal	1,605,000	0	1,605,000	0	0.00
4 G.O. Bond Interest	1,931,391	0	1,929,372	2,019	0.10
5 Revenue Bond Principal	920,000	0	920,000	0	0.00
6 Revenue Bond/ Other Interest Paid	613,526	0	657,475	(43,949)	-7.16
7 Capital Lease - Energy Mgmnt Project	857,727	644	1,018,978	(161,251)	-18.80
Total Expenses:	\$58,668,680	\$3,844,496	\$54,294,800	\$4,373,880	7.46
Net Revenues/(Expenses):	\$2,531,320	(\$1,619,126)	\$8,882,358	\$8,882,358	

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FY 2019 Unrestricted Actual/Projected Per Month

					FT ZU19 UNIE	estricted Actu	ial/Projected	Per Wonth							
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Total		Variance
Revenues	September-18	October-18	November-18	December-18	January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	FY 2019	2019 Budget	to Budget
1 Tuition-Resident In- District 2 Tuition-Out of District	2,169,336 2,021,807	97,938	855,079 955,566	527,578 501,382	604,644	27,923	42,929	504,828	378,416	69,984	(65,408)	(29,797)	5,183,450	5,072,922	110,528
3 Tuition-Out of District	188,419	17,414 4,307	78,884	501,382	325,221 38,006	(3,206)	(2,284)	522,055 35,786	89,758 4,292	29,023 3,680	(21,574) 1,718	(2,436)	4,430,277 401,290	4,332,270 369,322	98,007 31,968
4 Tuition -Dual Credit	390,750	1,625	210,950	114,425	1,875	125	250	122,750	124,500	167,106	39,672	28,897	1,202,925	588,200	614,725
5 Tuition Waivers	(718,504)	(5,932)	(340,930)	(288,311)	(84,943)	(4,551)	(4,289)	(189,164)	(69,281)	(14,091)	(322)	1,126	(1,719,192)	(1,242,154)	(477,038)
6 TPEG Transfers-Resident	0	0	(88,262)	0	0	(70,623)	0	0	(40,799)	0	0	(20,421)	(220,105)	(195,746)	(24,359)
7 TPEG Transfers-Non-Resident	0	0	(132,569)	0	0	(118,271)	0	0	(36,016)	0	0	(6,650)	(293,506)	(210,082)	(83,424)
8 Repeat Course Fee	56,015	1,275	17,340	20,910	18,105	(1,105)	85	16,830	5,780	2,347	(1,295)	(243)	136,044	119,672	16,373
9 Student Service Fees	127,233	1,679	55,004	34,237	22,419	(147)	(276)	43,339	11,262	2,469	(1,649)	(62)	295,507	287,238	8,270
10 Registration Fees	283,997	8,030	111,989	71,070	69,640	2,660	1,370	101,381	49,477	21,275	(3,250)	(102)	717,538	667,831	49,707
11 Building Use Fees	996,662	12,251	446,218	266,664	161,318	(1,794)	(993)	278,373	67,319	13,358	(183)	(309)	2,238,883	2,058,290	180,593
12 International Education Fee	10,438	150	4,434	2,799	1,896	(10)	(23)	3,919	1,067	227	13	(5)	24,905	24,177	728
13 Laboratory Fees	318,454	2,696	126,543	90,591	38,186	(1,095)	496	58,762	16,597	1,008	(3,024)	166	649,380	692,180	(42,800)
14 Learning Technology Fee (Spring 2018) 15 Refund -Student Fees	260,903	3,755	110,850	69,970 1,008	47,405 (2,363)	(240)	(565)	97,970 84	26,670	9,530	(6,558)	(199)	619,491 (1,233)	589,612 608	29,879 (1,841)
16 Other Student Fees	87,421	13,040	40,252	34,967	23,562	9,468	18,465	28,158	125 24,111	10,240	12,004	10,396	312,084	276,333	35,751
17 State Appropriations - Core	81,649	81,649	64,639	64,639	23,362	9,408	64,639	64,639	64,639	64,639	64,639	64,639	680,410	680,410	0
18 State Appropriations - Student Success	99,587	99,587	78,840	78,840	0	0	78,752	78,840	78,840	78,752	78,752	79,679	830,469	829,894	575
19 State Appropriations - Contact Hours	1,009,428	1,009,428	799,130	799,130	0	0	799,130	799,130	799,130	805,087	805,087	742,384	8,367,063	8,412,094	(45,031)
20 District Taxes - Maint. & Operations	23,072	89,446	560,537	4,476,352	13,557,161	11,566,453	278,494	166,396	228,892	50,000	50,000	50,000	31,096,803	30,649,027	447,776
21 District Taxes - G.O. Bond Prin. & Intere	3,475	13,472	56,226	516,036	1,563,170	1,334,755	29,272	16,582	20,796	19,547	8,541	12,187	3,594,059	3,536,198	57,861
22 Workforce/CE Revenues	211,893	380,296	63,539	67,770	172,491	29,281	82,335	68,782	284,332	64,651	42,460	91,875	1,559,705	1,469,869	89,836
23 Revenue in Lieu of Taxes (PILOT/FTZ)	0	0	1,656,593	0	0	0	0	0	0	0	0	0	1,656,593	1,137,125	519,469
24 Other Revenues	100,999	83,222	92,825	70,134	51,947	105,061	199,750	49,856	20,349	79,916	53,734	63,106	970,899	903,969	66,930
25 Interest Income	8,235	8,416	7,676	20,654	41,687	76,653	78,212	77,746	75,114	18,085	17,930	13,011	443,418	150,742	292,676
Total Revenues:	\$7,731,269	\$1,923,742	\$5,831,353	\$7,591,165	\$16,651,428	\$12,951,993	\$1,663,415	\$2,947,042	\$2,225,370	1,496,836.63	\$1,071,187	\$1,092,356	\$63,177,158	\$61,200,000	\$1,977,159
Ĭ	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Total	Part Walter Co.	Variance
Expenses	September-18	October-18	November-18	December-18	January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	FY 2019	2019 Budget	to Budget
1 Salaries-Faculty	1,050,527	1,056,130	1,052,672	1,069,862	1,047,381	1,041,794	1,053,175	1,044,073	1,103,074	1,241,002	1,197,515	1,184,320	13,141,525	13,874,513	\$732,988
2 Salaries-Faculty PT/Overload	173,708	378,895	379,245	518,334	27,270	285,527	306,253	314,402	33,428	142,749	156,905	176,367	2,893,082	3,206,608	\$313,526
3 Overtime	0	1,118	1,784	3,092	12,476	1,849	9,228	7,259	7,947	7,333	7,333	7,333	66,753	88,000	\$21,247
4 Stipends	25,074	21,918	21,676	96,283	22,526	28,855	13,765	19,508	21,837	37,185	37,185	37,185	382,996	446,216	\$63,220
5 Salaries-Administrative Suppor	504,938	496,855	495,744	507,359	491,867	492,680	497,333	510,652	510,132	558,025	539,070	553,388	6,158,043	6,884,232	\$726,189
6 PT Salaries-Admin Support 7 Salaries-Classified Staff	15,212	15,793	16,282	13,609	11,955	14,511	14,371	12,055	15,183	18,245	14,519	23,413	185,148	206,958	\$21,810
8 PT Salaries-Classified Staff	289,343 53,713	287,146 63,756	284,740 62,644	282,267 53,621	285,274 39,210	282,122 55,926	285,869 59,145	285,136 57,804	287,985 58,951	312,164 84,260	308,617 83,479	313,280 98,713	3,503,944 771,222	3,902,781 921,359	\$398,837 \$150,137
9 Salaries-Service Staff	147,421	148,116	150,395	152,687	153,696	149,964	150,719	145,587	143,833	197,639	192,799	187,955	1,920,811	2,407,076	\$486,265
10 PT Salaries-Service Staff	7,429	13,618	12,788	14,769	15,003	14,173	16,599	11,434	9,485	20,318	13,706	17,629	166,951	195,146	\$28,195
11 Salaries-Student Assistants	11,033	20,703	22,046	21,852	10,973	12,606	20,586	21,319	19,089	5,666	12,515	14,501	192,888	228,250	\$35,362
12 Employer Medicare	32,081	34,795	34,660	36,422	29,299	33,063	33,623	33,652	32,477	34,580	33,615	34,306	402,574	429,286	\$26,712
13 FICA	123,761	127,075	125,905	131,050	120,246	125,273	127,048	127,704	127,316	135,205	130,518	131,549	1,532,650	1,625,503	\$92,853
14 OBRA Admin Costs	0	0	0	0	0	0	6,939	0	0	0	0	0	6,939	1,500	(\$5,439)
15 Group Insurance-Staff	239,415	241,277	243,754	260,239	256,998	257,909	263,070	260,417	255,472	257,455	257,390	255,307	3,048,704	3,013,273	(\$35,431)
16 Workers Compensation	7,386	37	612	0	3,364	0	0	8,591	2,598	15,302	3,303	0	41,193	140,000	\$98,807
17 Educational Assistance 18 Unemployment Compensation Ins	0	0	1,467	5,954 11,286	7,306	6,321	3,335	4,292 11,710	12,241	2,895	2,295	10,000 20,301	50,631 49,618	50,000 22,000	(\$631) (\$27,618)
19 State Retirement Match-Grants	69,952	44,537	46,497	46,198	49,078	43,038	45,197	50,047	49,853	48,033	101,643	74,088	668,161	862,072	\$193,911
20 ORP Contributions (1.19%)	5,629	5,834	5,839	6,286	5,279	5,534	5,542	5,560	5,800	6,935	6,760	6,662	71,660	83,000	\$11,340
21 Retirement-New Member Surcharge	3,238	4,210	4,922	5,386	4,545	3,698	4,135	3,770	4,732	4,001	4,469	4,828	51,934	50,000	(\$1,934)
22 Employee Assistance Plan	0	2,828	1,414	1,414	0	1,414	2,828	0	2,828	1,445	1,445	1,600	17,217	17,500	\$283
23 Legal Fees	29,695	7,212	19,489	12,502	0	(26,271)	13,303	15,625	23,550	24,506	4,435	35,229	159,275	150,000	(\$9,275)
24 Contract Service	137,111	259,611	170,079	321,359	333,871	272,736	271,365	502,223	254,403	346,588	265,196	244,992	3,379,533	3,417,898	\$38,365
25 Instruction Contract Service	0	0	0	1,238	8,850	0	0	2,759	269,987	0	0	4,925	287,759	289,310	\$1,551
26 Equipment	22,079	31,431	60,987	144,602	(11,293)	(486)	2,387	561,052	52,321	25,000	40,000	109,386	1,037,466	1,009,300	(\$28,166)
27 Insurance 28 Other Operating Expense	210,917 416,640	216 326,942	301,342	12,475 342,367	257,365	0	12,665	0	0	3,451 324,804	414,361	633.350	239,721 3,986,821	262,750 4,456,730	\$23,029 \$469,909
29 Repairs/Maintenance	17,509	26,406	35,808	153,382	54,017	204,032 28,519	282,867 29,787	233,871 44,709	249,880 154,703	135,511	77,428	632,350 402,029	1,159,808	1,255,485	\$95,677
30 Travel/Professional Development	113,427	25,321	134,303	259,662	72,995	97,848	121,849	228,832	27,037	51,396	39,567	31,544	1,203,780	1,034,930	(\$168,850)
31 Utilities	6,832	120,333	116,608	107,242	114,377	95,797	97,545	97,540	107,710	120,362	149,836	246,737	1,380,918	1,624,360	\$243,442
32 Contingency	810	1,198	2,244	0	0	0	0	0	0	0	0	0	4,252	585,000	
33 G.O. Bond Principal	0	0	0	0	0	0	0	0	0	0	0	1,635,000	1,605,000	1,605,000	\$0
34 G.O. Bond Interest	0	0	0	0	0	949,763	0	0	0	0	0	949,609	1,929,372	1,931,391	\$2,019
35 Revenue Bond Principal	0	0	0	0	0	0	0	0	0	0	0	940,000	920,000	920,000	\$0
36 Revenue Bond/ Other Interest Paid			0	0	0	318,104	0	0	0	0	0	319,371	657,475	613,526	
37 Capital Lease - Energy Mgmnt Project	247,483	2,859	644	254,495	0	0	255,139	644	644	255,783	644	644	1,018,978	857,727	
Total Expenses:	3,962,363	3,766,168	3,806,590	4,847,294	3,423,925	4,797,145	4,005,667	4,622,227	3,844,496	4,417,839	4,096,548	8,704,539	54,294,800	58,668,680	
Net Revenues/(Expenses):	\$3,768,906	(\$1,842,426)	\$2,024,763	\$2,743,871	\$13,227,503	\$8,154,848	(\$2,342,252)	(\$1,675,184)	(1,619,126)	(2,921,002)	(\$3,025,361)		\$8,882,358	\$2,531,320	\$6,351,040
Cash on Hand - All Accounts:	\$6,573,090	\$4,730,664	\$6,755,427.85	\$9,499,299.10	\$22,726,801.60	\$30,881,649.98	\$28,539,398.28	\$26,864,214.01	\$25,245,088.12		Total FY19 Net F	Revenues include	Board Budgeted	Surplus	
33 Board Designated Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	\$2,211,320	\$2,211,320
34 Board Designated Insurance Fund	\$0	\$0	\$0	\$0		\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	\$320,000	\$320,000

FY 2019 Unrestricted Actual/Projected Cumulative

				FY 2	019 Unrestric	ted Actual/Pro	ected Cumula	tive						
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected		Variance
Revenues	September-18	October-18	November-18	December-18	January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	2019 Budget	to Budget
1 Tuition-Resident In- District	\$2,169,336	\$2,267,274	\$3,122,353	\$3,649,931	\$4,254,575	\$4,282,498	\$4,325,427	\$4,830,255	\$5,208,671	\$5,278,655	5,213,246.98	\$5,183,450	\$5,072,922	\$110,528
2 Tuition-Out of District	\$2,021,807	\$2,039,221	\$2,994,787	\$3,496,169	\$3,821,390	\$3,818,184	\$3,815,900	\$4,337,955	\$4,427,713	\$4,456,736	4,435,162.61	\$4,430,277	\$4,332,270	\$98,007
3 Tuition-Non-Resident	\$188,419	\$192,726	\$271,610	\$321,930	\$359,936	\$360,602	\$358,249	\$394,035	\$398,327	\$402,007	403,725.57	\$401,290	\$369,322	\$31,968
4 Tuition - Dual Credit	\$390,750	\$392,375	\$603,325	\$717,750	\$719,625	\$719,750	\$720,000	\$842,750	\$967,250	\$1,134,356	1,174,027.36	\$1,202,925	\$588,200	\$614,725
5 Tuition Waivers	(\$718,504)	(\$724,436)	(\$1,065,366)	(\$1,353,677)	(\$1,438,620)	(\$1,443,171)	(\$1,447,460)	(\$1,636,624)	(\$1,705,905)	(\$1,719,996)	(1,720,317.56)	(\$1,719,192)	(\$1,242,154)	(\$477,038)
6 TPEG Transfers-Resident	\$0	\$0	(\$88,262)	(\$88,262)	(\$88,262)	(\$158,885)	(\$158,885)	(\$158,885)	(\$199,684)	(\$199,684)	(199,684.00)	(\$220,105)	(\$195,746)	(\$24,359)
7 TPEG Transfers-Non-Resident	\$0	\$0	(\$132,569)	(\$132,569)	(\$132,569)	(\$250,840)	(\$250,840)	(\$250,840)	(\$286,856)	(\$286,856)	(286,856.00)	(\$293,506)	(\$210,082)	(\$83,424)
8 Repeat Course Fee	\$56,015	\$57,290	\$74,630	\$95,540	\$113,645	\$112,540	\$112,625	\$129,455	\$135,235	\$137,582	136,286.88	\$136,044	\$119,672	\$16,373
9 Student Service Fees	\$127,233	\$128,912	\$183,916	\$218,153	\$240,572	\$240,425	\$240,149	\$283,488	\$294,750	\$297,218	295,569.21	\$295,507	\$287,238	\$8,270
10 Registration Fees	\$283,997	\$292,027	\$404,016	\$475,086	\$544,726	\$547,386	\$548,756	\$650,137	\$699,614	\$720,889	717,639.63	\$717,538	\$667,831	\$49,707
11 Building Use Fees	\$996,662	\$1,008,913	\$1,455,131	\$1,721,795	\$1,883,113	\$1,881,319	\$1,880,326	\$2,158,698	\$2,226,017	\$2,239,375	2,239,192.23	\$2,238,883	\$2,058,290	\$180,593
12 International Education Fee	\$10,438	\$10,588												
			\$15,022	\$17,821	\$19,717	\$19,707	\$19,684	\$23,603	\$24,670	\$24,897	24,909.82	\$24,905	\$24,177	\$728
13 Laboratory Fees	\$318,454	\$321,150	\$447,693	\$538,284	\$576,470	\$575,375	\$575,871	\$634,633	\$651,230	\$652,238	649,213.98	\$649,380	\$692,180	(\$42,800)
14 Learning Technology Fee (Spring 2018)	\$260,903	\$264,658	\$375,508	\$445,478	\$492,883	\$492,643	\$492,078	\$590,048	\$616,718	\$626,248	619,690.41	\$619,491	\$589,612	\$29,879
15 Refund -Student Fees	\$0	\$0	\$0	\$1,008	(\$1,355)	(\$1,364)	(\$1,345)	(\$1,261)	(\$1,136)	(\$1,132)	(1,232.08)	(\$1,233)	\$608	(\$1,841)
16 Other Student Fees	\$87,421	\$100,461	\$140,713	\$175,680	\$199,242	\$208,710	\$227,175	\$255,333	\$279,444	\$289,684	301,688.19	\$312,084	\$276,333	\$35,751
17 State Appropriations - Core	\$81,649	\$163,298	\$227,937	\$292,576	\$292,576	\$292,576	\$357,215	\$421,854	\$486,493	\$551,132	615,771.00	\$680,410	\$680,410	\$0
18 State Appropriations - Student Success	\$99,587	\$199,174	\$278,014	\$356,854	\$356,854	\$356,854	\$435,606	\$514,446	\$593,286	\$672,038	750,789.84	\$830,469	\$829,894	\$575
19 State Appropriations - Contact Hours	\$1,009,428	\$2,018,856	\$2,817,986	\$3,617,116	\$3,617,116	\$3,617,116	\$4,416,246	\$5,215,376	\$6,014,506	\$6,819,593	7,624,679.27	\$8,367,063	\$8,412,094	(\$45,031)
20 District Taxes - Maint. & Operations	\$23,072	\$112,518	\$673,055	\$5,149,407	\$18,706,568	\$30,273,021	\$30,551,515	\$30,717,911	\$30,946,803	\$30,996,803	31,046,803.00	\$31,096,803	\$30,649,027	\$447,776
21 District Taxes - G.O. Bond Prin. & Interest	\$3,475	\$16,947	\$73,173	\$589,209	\$2,152,379	\$3,487,134	\$3,516,406	\$3,532,988	\$3,553,784	\$3,573,331	3,581,872.21	\$3,594,059	\$3,536,198	\$57,861
22 Workforce/CE Revenues	\$211,893	\$592,189	\$655,728	\$723,498	\$895,989	\$925,270	\$1,007,605	\$1,076,387	\$1,360,719	\$1,425,370	1,467,829.88	\$1,559,705	\$1,469,869	\$89,836
23 Revenue in Lieu of Taxes (PILOT/FTZ)	\$0	\$0	\$1,656,593	\$1,656,593	\$1,656,593	\$1,656,593	\$1,656,593	\$1,656,593	\$1,656,593	\$1,656,593	1,656,593.42	\$1,656,593	\$1,137,125	\$519,469
24 Other Revenues	\$100,999	\$184,221	\$277,046	\$347,180	\$399,127	\$504,188	\$703,938	\$753,794	\$774,143	\$854,059	907,792.87	\$970,899	\$903,969	\$66,930
25 Interest Income	\$8,235	\$16,651	\$24,327	\$44,981	\$86,668	\$163,321	\$241,533	\$319,279	\$394,393	\$412,477	430,407.32	\$443,418	\$150,742	\$292,676
Total Revenues:	\$7,731,269	\$9,655,011	\$15,486,365	\$23,077,530	\$39,728,957	\$52,680,951	\$54,344,366	\$57,291,408	\$59,516,778	\$61,013,615	\$62,084,802	\$63,177,158	\$61,200,000	\$1,977,159
Total Revenues.	\$1,131,203	\$5,033,011	\$13,460,303	\$25,077,550	\$35,126,531	\$32,060,931	\$34,344,300	337,231,400	\$33,310,776	\$61,013,013	362,064,602	\$03,177,136	\$61,200,000	
														Variance to
Expenses	September-18	October-18	November-18	December-18	January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	2019 Budget	Budget
1 Salaries-Faculty	\$1,050,527	\$2,106,657	\$3,159,329	\$4,229,191	\$5,276,572	\$6,318,366	\$7,371,541	\$8,415,614	\$9,518,688	\$10,759,690	\$11,957,205	\$13,141,525	\$13,874,513	\$732,988
2 Salaries-Faculty PT/Overload	\$173,708	\$552,603	\$931,848	\$1,450,182	\$1,477,452	\$1,762,979	\$2,069,232	\$2,383,634	\$2,417,062	\$2,559,811	\$2,716,715	\$2,893,082	\$3,206,608	\$313,526
3 Overtime	\$0	\$1,118	\$2,902	\$5,994	\$18,470	\$20,319	\$29,547	\$36,806	\$44,753	\$52,086	\$59,419	\$66,753	\$88,000	\$21,247
4 Stipends	\$25,074	\$46,992	\$68,668	\$164,951	\$187,477	\$216,332	\$230,097	\$249,605	\$271,442	\$308,626	\$345,811	\$382,996	\$446,216	\$63,220
5 Salaries-Administrative Suppor	\$504,938	\$1,001,793	\$1,497,537	\$2,004,896	\$2,496,763	\$2,989,443	\$3,486,776	\$3,997,428	\$4,507,560	\$5,065,585	\$5,604,655	\$6,158,043	\$6,884,232	\$726,189
6 PT Salaries-Admin Support	\$15,212	\$31,005	\$47,287	\$60,896	\$72,851	\$87,362	\$101,733	\$113,788	\$128,971	\$147,216	\$161,735	\$185,148	\$206,958	\$21,810
7 Salaries-Classified Staff	\$289,343	\$576,489	\$861,229	\$1,143,496	\$1,428,770	\$1,710,892	\$1,996,761	\$2,281,897		\$2,882,047		\$3,503,944	\$3,902,781	\$398,837
8 PT Salaries-Classified Staff	\$53,713								\$2,569,882		\$3,190,664			
		\$117,469	\$180,113	\$233,734	\$272,944	\$328,870	\$388,015	\$445,819	\$504,770	\$589,030	\$672,509	\$771,222	\$921,359	\$150,137
9 Salaries-Service Staff	\$147,421	\$295,537	\$445,932	\$598,619	\$752,315	\$902,279	\$1,052,998	\$1,198,585	\$1,342,418	\$1,540,057	\$1,732,856	\$1,920,811	\$2,407,076	\$486,265
10 PT Salaries-Service Staff	\$7,429	\$21,047	\$33,835	\$48,604	\$63,607	\$77,780	\$94,379	\$105,813	\$115,298	\$135,616	\$149,322	\$166,951	\$195,146	\$28,195
11 Salaries-Student Assistants	\$11,033	\$31,736	\$53,782	\$75,634	\$86,607	\$99,213	\$119,799	\$141,118	\$160,207	\$165,873	\$178,387	\$192,888	\$228,250	\$35,362
12 Employer Medicare	\$32,081	\$66,876	\$101,536	\$137,958	\$167,257	\$200,320	\$233,943	\$267,595	\$300,072	\$334,652	\$368,267	\$402,574	\$429,286	\$26,712
13 FICA	\$123,761	\$250,836	\$376,741	\$507,791	\$628,037	\$753,310	\$880,358	\$1,008,062	\$1,135,378	\$1,270,583	\$1,401,101	\$1,532,650	\$1,625,503	\$92,853
14 OBRA Admin Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$6,939	\$6,939	\$6,939	\$6,939	\$6,939	\$6,939	\$1,500	(\$5,439)
15 Group Insurance-Staff	\$239,415	\$480,692	\$724,446	\$984,685	\$1,241,683	\$1,499,592	\$1,762,662	\$2,023,079	\$2,278,551	\$2,536,006	\$2,793,396	\$3,048,704	\$3,013,273	(\$35,431)
16 Workers Compensation	\$7,386	\$7,423	\$8,035	\$8,035	\$11,399	\$11,399	\$11,399	\$19,990	\$22,588	\$37,890	\$41,193	\$41,193	\$140,000	\$98,807
17 Educational Assistance	\$0	\$0	\$1,467	\$7,421	\$14,727	\$15,573	\$18,908	\$23,200	\$35,441	\$38,336	\$40,631	\$50,631	\$50,000	(\$631)
18 Unemployment Compensation Ins	\$0	\$0	\$0	\$11,286	\$11,286	\$17,607	\$17,607	\$29,317	\$29,317	\$29,317	\$29,317	\$49,618	\$22,000	(\$27,618)
19 State Retirement Match-Grants	\$69,952	\$114,489	\$160,986	\$207,184	\$256,262	\$299,300	\$344,497	\$394,544	\$444,397	\$492,430	\$594,073	\$668,161	\$862,072	\$193,911
20 ORP Contributions (1.19%)	\$5,629	\$11,463	\$17,302	\$23,588	\$28,867	\$34,401	\$39,943	\$45,503	\$51,303	\$58,238	\$64,998	\$71,660	\$83,000	\$11,340
21 Retirement-New Member Surcharge	\$3,238													
		\$7,448	\$12,370	\$17,756	\$22,301	\$25,999	\$30,134	\$33,904	\$38,636	\$42,637	\$47,107	\$51,934	\$50,000	(\$1,934)
22 Employee Assistance Plan	\$0	\$2,828	\$4,242	\$5,656	\$5,656	\$7,070	\$9,898	\$9,898	\$12,726	\$14,171	\$15,616	\$17,217	\$17,500	\$283
23 Legal Fees	\$29,695	\$36,907	\$56,396	\$68,898	\$68,898	\$42,627	\$55,930	\$71,555	\$95,105	\$119,611	\$124,047	\$159,275	\$150,000	(\$9,275)
24 Contract Service	\$137,111	\$396,722	\$566,801	\$888,160	\$1,222,031	\$1,494,767	\$1,766,132	\$2,268,355	\$2,522,758	\$2,869,346	\$3,134,541	\$3,379,533	\$3,417,898	\$38,365
25 Instruction Contract Service	\$0	\$0	\$0	\$1,238	\$10,088	\$10,088	\$10,088	\$12,847	\$282,834	\$282,834	\$282,834	\$287,759	\$289,310	\$1,551
26 Equipment	\$22,079	\$53,510	\$114,497	\$259,099	\$247,806	\$247,320	\$249,707	\$810,759	\$863,080	\$888,080	\$928,080	\$1,037,466	\$1,009,300	(\$28,166)
27 Insurance	\$210,917	\$211,133	\$211,133	\$223,608	\$223,605	\$223,605	\$236,270	\$236,270	\$236,270	\$239,721	\$239,721	\$239,721	\$262,750	\$23,029
24 Other Operating Expense	\$416,640	\$743,582	\$1,044,924	\$1,387,291	\$1,644,656	\$1,848,688	\$2,131,555	\$2,365,426	\$2,615,306	\$2,940,110	\$3,354,471	\$3,986,821	\$4,456,730	\$469,909
29 Repairs/Maintenance	\$17,509	\$43,915	\$79,723	\$233,105	\$287,122	\$315,641	\$345,428	\$390,137	\$544,840	\$680,351	\$757,779	\$1,159,808	\$1,255,485	\$95,677
30 Travel/Professional Development	\$113,427	\$138,748	\$273,051	\$532,713	\$605,708	\$703,556	\$825,405	\$1,054,237	\$1,081,274	\$1,132,670	\$1,172,236	\$1,203,780	\$1,034,930	(\$168,850)
31 Utilities	\$6,832	\$127,165	\$243,773	\$351,015	\$465,392	\$561,189	\$658,734	\$756,274	\$863,984	\$984,346	\$1,134,181	\$1,380,918	\$1,624,360	\$243,442
32 Contingency	\$810	\$2,008	\$4,252	\$4,252	\$4,252	\$4,252	\$4,252	\$4,252	\$4,252	\$4,252	\$4,252	\$4,252	\$585,000	\$580,748
25 G.O. Bond Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$1,605,000	(\$30,000)
34 G.O. Bond Interest	\$0	\$0	\$0	\$0	\$0	\$949,763	\$949,763	\$949,763	\$949,763		\$949,763		\$1,931,391	\$32,019
35 Revenue Bond Principal	\$0	\$0	\$0	\$0									\$920,000	
36 Revenue Bond/Other Interest Paid					\$0	\$0	\$0	\$0	\$0		\$0			(\$20,000)
	\$0	\$0	\$0	\$0	\$0	\$318,104	\$318,104	\$318,104	\$318,104		\$318,104	\$637,475	\$613,526	(\$23,949)
37 Capital Lease - Energy Mgmnt Project	\$247,483	\$250,342	\$250,986	\$505,481	\$505,481	\$505,481	\$760,619	\$761,263	\$761,907		\$1,018,334		\$857,727	(\$161,251)
Total Expenses:	\$3,962,363	\$7,728,531	\$11,535,121	\$16,382,415	\$19,806,340	\$24,603,485	\$28,609,151	\$33,231,378	\$37,075,874	\$41,493,713	\$45,590,261	\$54,294,800	\$58,668,680	\$4,373,880
Net Revenues/(Expenses):	\$3,768,906	\$1,926,480	\$3,951,244	\$6,695,115	\$19,922,618	\$28,077,466	\$25,735,214	\$24,060,030	\$22,440,904	\$19,519,902	\$16,494,541	\$8,882,358	\$2,531,320	\$6,351,040
33 Board Designated Surplus						An						00		
	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0.00		\$0		\$2,211,320	\$2,211,320
33 Board Designated Insurance Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$320,000	\$320,000

Detail of Other Student Fees and Other Revenues May-19

	Other Student I	ees			Other Revenues	
103700	Parking Fees		35.00	105300	Recovery of Indirect Costs	-
103950	Commercial Drivers Lic Test		-	107010	Duplicate Receipts	40.00
103960	MACS Certificate		(54.00)	107016	Grant Admin Allowance	-
103980	A/C Lab Manual Fee		-	107110	Rental Fees-Campus Facilities	4,461.68
104000	Accuplacer Fees		85.00	108100	Sales and Services-Cosmetology	1,383.86
104002	TSI Assessment Test Fee		3,070.00	108200	Returned Check Fees	120.00
104003	Testing Center Fees		255.00	108210	Commissions-Vending	2,101.73
104100	Installment Fees		11,825.00	108230	Commissions - Follett	4,723.40
104101	Late Installment Fees		3,270.00	108350	Sales-Cash Sales	0.86
104310	Liability Insurance Fees		790.30	108900	Box Office Receipts	1,950.00
104600	Advance Standing Fees		80.00	109200	Food Sales	5,567.25
104700	Graduation Fee		-		Total:	\$20,348.78
104750	Transcript Fees		1,060.30			
104800	Library Fines		87.70			
107015	Nursing Mobility Exams		3,606.75			
		Total:	\$24.111.05			

LEE COLLEGE DISTRICT Detail of Other Operating Expenses May-19

	Other Operating Expenses	
125200	Tax Appraisal District	38,965.98
131000	Supplies	118,666.72
131100	Classroom Supplies	6,828.24
131140	TDC Contract Supplies	1,096.14
131150	Printing/Copier Supplies	(64.83)
131190	Computerized Testing	(5,401.50)
131300	Postage	42.48
133500	Supplies-Gasoline & Diesel	(1,259.70)
136550	Rentals	20,624.06
138100	Cash Overage/Shortage	(1.60
138200	Advertising	10,272.15
138210	Promotional Items	11,498.35
138250	Public Relations	1,112.15
138300	Institutional Memberships	6,560.75
138500	Other Cost (Bank Services)	13,473.14
138052	HEAC	278.98
144100	Board Training	1,009.00
150900	Library Books	7,125.85
150910	Library Periodicals	1,895.40
150920	Library-Electronic Database	601.24
160300	CGS-Print Shop	3,396.49
160360	Cost of Goods - Food	3,882.43
160380	Cost of Goods - Nonfood	421.38
180100	Scholarships (GT=T&F-Adult)	8,856.74
	Total Operating Expense	249,880.04

LEE COLLEGE DISTRICT AUXILIARY SERVICES REVENUES AND EXPENSES May-19

Cumulative

Revenues Revenues Revenues Revenues S320,479.55 S.90.23.38 Revenues S.90.20 Vending Machines S.924,749.55 Revenues S.90.20 Vending Machines S.924,749.55 Revenues S.90.20 Vending Machines S.924,749.55 Revenues S.90.20 Vending Machines S.90.20 Revenues S.90.20 Vending Machines Vending Machines Vending M	By Account Type		By Program	
107110 Rental Fees-Campus Facilities \$38,792.34 Bookstore \$163,120.54 108200 Returned Check Fees \$1,680.00 Facility and Event Management \$38,792.34 Bookstore \$168,000 Facility and Event Management \$38,792.34 Rebel Roost-Food Service \$16,7995.45 S16,280.81 Insufficient Checks \$16,800.01 S163,000 S16,280.81 S16,300.01 S16,280.81 S16,300.51 S16,280.81 S16,280.81 S16,280.81 S16,280.81 S16,280.81 S16,280.81 S16,280.81 S17,000.11 Total: \$691,648.07 S691,648.07 S691,64		Revenues		Revenues
108200 Returned Check Fees	103200 Student Service Fees	\$294,749.55	Arena Concessions	\$9,029.38
108210 Commissions - Follett 1583,10.54 Rebel Roost-Food Service 516,7995,45 108300 Sales-Oiscounts 54,72 Student Service Fees 5294,749.55 108300 Sales-Cash Sales 50,00 Vending Machines 516,280.81 108200 Food Sales 50,00 Total: 5691,648.07 S15,280.81 S17,020.11 S10,000 Food Sales 50,00 Total: 5691,648.07 S17,020.11 S10,000 Food Sales 50,00 Total: 5691,648.07 S10,000 Food Sales 50,00 Total: 5691,648.07 S10,000 Food Sales 51,000.11 Arena Concessions 52,1968.00 Anime Club S1,000.11 Arena Concessions 51,172.11 S11,000 Salaries-Faculty FT/Overload 53,850.56 S1,000.11 S10,000.11	107110 Rental Fees-Campus Facilities	\$38,792.34	Bookstore	\$163,120.54
108230 Commissions - Follett S163,120.54 Rebel Roost-Food Service \$167,995.45 108300 Sales-Discounts \$4.72 Student Service Fees \$294,749.55 108300 Sales-Cash Sales \$0.00 Total: \$691,648.07 109200 Food Sales \$177,020.11 109200 Food Sales \$177,020.11 111000 Salaries-Faculty \$537,751.10 111000 Salaries-Faculty \$37,751.10 111020 Salaries-Faculty PT/Overload \$3,850.56 111020 Salaries-Faculty PT/Overload \$3,850.56 111030 Overtime \$1,425.85 111030 Overtime \$1,425.85 111030 Salaries-Administrative Support \$95,524.38 111000 Salaries-Classified Staff \$14,458.55 111000 Salaries-Classified Staff \$15,145.75 112000 PT Salaries-Classified Staff \$15,145.75 112000 Employer Medicare \$3,498.76 112100 Employer Medicare \$3,498.76 112100 Group Insurance-Staff \$31,709.88 112100 Group Insurance-Staff \$37,811.37 12100 Fichal Retirement Match-Grants \$15,004.50 121200 Stare Retirement Match-Grants \$3,880.80 121200 Stare Retirement Match-Grants \$15,908.56 121200 Stare Retirement Match-Grants \$3,889.10 121200 Stare Group Insurance-Staff \$33,891.0 121200 Stare Group Insurance-Staff \$33,891.0 121200 Stare Group Insurance-Staff \$3,881.80 121200 Stare Group Insurance Staff \$3,881.80 121200 Stare Group Insurance Staff \$3,981.80 121200 Stare Group Ins	108200 Returned Check Fees	\$1,680.00	Facility and Event Management	\$38,792.34
108300 Sales-Discounts S4.72 Student Service Fees \$294,749.55 1083800 Fundraising Revenues \$0.00 109200 Food Sales Total: \$691,648.07 111000 Salaries-Faculty \$691,648.07 111000 Salaries-Faculty \$37,751.10 111000 Salaries-Faculty PT/Overload \$33,850.56 111000 Salaries-Faculty PT/Overload \$3,850.56 111000 Salaries-Faculty PT/Overload \$3,850.56 111000 Salaries-Administrative Support \$95,24.38 111000 Salaries-Administrative Support \$95,24.38 111000 Salaries-Administrative Support \$95,24.38 111000 Salaries-Sadministrative Support \$95,24.38 111000 Salaries-Classified Staff \$11,950.37 111000 Salaries-Sadministrative Support \$91,465.69 111000 Employer Medicare \$13,455.98 111000 Salaries-Student Assistants \$14,665.69 111000 Employer Medicare \$13,709.88 111000 Employer Medicare \$13,709.88 111000 Salaries-Student Sadministrative \$10,000 111000 Employer Medicare \$10,000 111000 Employer Medi	108210 Commissions-Vending	\$16,280.81	Insufficient Checks	\$1,680.00
108305 Sales-Cash Sales \$0.00 Total: \$691,648.07 \$691,648.07 \$691,048.07	108230 Commissions - Follett	\$163,120.54	Rebel Roost-Food Service	\$167,995.45
108800 Fundraising Revenues	108300 Sales-Discounts	\$4.72	Student Service Fees	\$294,749.55
Total: Sept. Sep	108350 Sales-Cash Sales	\$0.00	Vending Machines	\$16,280.81
Sepanse	108800 Fundraising Revenues	\$0.00	Total:	\$691,648.07
Academic Scholarships		\$177,020.11		
Name Club	Total:		· ·	Expenses
111000 Salaries-Faculty			Academic Scholarships	\$21,968.00
111000 Salaries-Faculty S37,751.10 Athletic Administration \$145,355.40 111020 Salaries-Faculty PT/Overload \$3,850.56 Athletic Trainer \$23,464.51 11030 Salaries-Faculty PT/Overload \$3,850.56 Athletic Trainer \$23,464.51 11030 Salaries-Administrative Support \$95,524.38 Basketball \$290,912.99 11035 Stipends \$8,776.44 CAB-Campus Activity Board \$22,070.69 11300 Salaries-Administrative Support \$95,524.38 Facility and Event Management \$3,542.33 114000 Salaries-Classified Staff \$81,455.98 Institutional Public Relation \$1,294.81 114002 PT Salaries-Classified Staff \$15,145.75 Rebel Recreation \$19,357.66 114520 PT Salaries-Service Staff \$11,950.37 Rebel Rosost-Food Service \$214,095.30 115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 121000 Employer Medicare \$3,498.76 Student Activities \$127,445.45 121000 Employer Medicare \$3,498.76 Student Government \$347.97 121100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 12200 Group Insurance-Staff \$37,812.37 Vocational Scholarships \$57,042.00 12200 State Retirement Match-Grants \$15,804.59 Volleyball \$523,737.85 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 125800 Athletic Officials \$34,594.50 Student Government \$34,594.50 137100 Repairs and Maintenance \$199.98 \$0.00 138100 Cash Overage/Shortage \$34,894.50 Student Government \$34,594.50 Student Government \$3,131,557.18 Student Government \$3,498.76 Student Government \$3,498.76 Student Government \$3,131,557.18 Student Government \$3,498.76 Student Governm			Anime Club	\$1,600.11
11020 Salaries-Faculty PT/Overload \$3,850.56 Athletic Trainer \$23,464.51 11030 Overtime \$1,425.85 Basketball \$290,912.99 110305 Silpends \$8,776.44 CAB-Campus Activity Board \$220,070.69 113000 Salaries-Administrative Support \$95,524.38 Facility and Event Management \$3,542.33 114000 Salaries-Classified Staff \$81,455.98 Institutional Public Relation \$1,294.81 114020 PT Salaries-Classified Staff \$11,950.37 Rebel Recreation \$19,357.66 114520 PT Salaries-Service Staff \$11,950.37 Rebel Recreation \$19,357.66 114520 PT Salaries-Service Staff \$11,950.37 Rebel Roset-Food Service \$214,095.30 115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 121000 Employer Medicare \$3,498.76 Student Government \$347.97 121100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 121200 Group Insurance-Staff \$31,812.37 Vocational Scholarships \$7,042.00 121200 Group Insurance-Staff \$15,804.59 Volleyball \$223,737.85 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 125800 Athletic Officials \$34,994.09 Net Revenues/(Expenses): \$4,2944.09 Net Revenues/(Expenses): \$4,2944.09 Net Revenues/(Expenses): \$4,2945.00 13600 Cosh Overage/Shortage \$4,2944.09 Net Revenues/(Expenses): \$4,2945.00 137100 Repairs and Maintenance \$199.98 \$0.00 138100 Cash Overage/Shortage \$4,2944.09 Net Revenues/(Expenses): \$4,2945.00 138500 Other Cost \$1,008.66 \$1,308.66 \$1		Expenses	Arena Concessions	\$8,172.11
11020 Salaries-Faculty PT/Overload \$3,850.56 Athletic Trainer \$23,464.51 11030 Overtime \$1,425.85 Basketball \$290,912.99 110305 Silpends \$8,776.44 CAB-Campus Activity Board \$220,070.69 113000 Salaries-Administrative Support \$95,524.38 Facility and Event Management \$3,542.33 114000 Salaries-Classified Staff \$81,455.98 Institutional Public Relation \$1,294.81 114020 PT Salaries-Classified Staff \$11,950.37 Rebel Recreation \$19,357.66 114520 PT Salaries-Service Staff \$11,950.37 Rebel Recreation \$19,357.66 114520 PT Salaries-Service Staff \$11,950.37 Rebel Roset-Food Service \$214,095.30 115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 121000 Employer Medicare \$3,498.76 Student Government \$347.97 121100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 121200 Group Insurance-Staff \$31,812.37 Vocational Scholarships \$7,042.00 121200 Group Insurance-Staff \$15,804.59 Volleyball \$223,737.85 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 125800 Athletic Officials \$34,994.09 Net Revenues/(Expenses): \$4,2944.09 Net Revenues/(Expenses): \$4,2944.09 Net Revenues/(Expenses): \$4,2945.00 13600 Cosh Overage/Shortage \$4,2944.09 Net Revenues/(Expenses): \$4,2945.00 137100 Repairs and Maintenance \$199.98 \$0.00 138100 Cash Overage/Shortage \$4,2944.09 Net Revenues/(Expenses): \$4,2945.00 138500 Other Cost \$1,008.66 \$1,308.66 \$1	111000 Salaries-Faculty	\$37,751.10	Athletic Administration	\$145,355.40
111030 Overtime			Athletic Trainer	\$23,464.51
11035 Stipends \$8,776.44 CAB-Campus Activity Board \$22,070.69 113000 Salaries-Administrative Support \$95,524.38 Facility and Event Management \$3,542.33 114000 Salaries-Classified Staff \$81,455.98 Institutional Public Relation \$1,294.81 114020 PT Salaries-Classified Staff \$11,950.37 Rebel Recreation \$19,357.66 114520 PT Salaries-Service Staff \$11,950.37 Rebel Roost-Food Service \$214,095.30 115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 121000 Employer Medicare \$3,498.76 Student Activities \$127,445.45 121000 Employer Medicare \$34,98.76 Student Government \$347.97 121100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 121200 Group Insurance-Staff \$37,812.37 Vocational Scholarships \$21,150.00 121200 State Retirement Match-Grants \$15,804.59 Volleyball \$223,737.85 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 126100 Contract Service \$34,944.09 Net Revenues/(Expenses): \$4,39,909.11 136350 Insurance-Other \$38,882.84 \$3,4594.50 \$1,300.66 \$33,889.10 131000 Supplies \$42,944.09 Net Revenues/(Expenses): \$0,00 138100 Cash Overage/Shortage \$34,391.1 \$1,300.66 \$1,000.66			Basketball	\$290,912.99
113000 Salaries-Administrative Support \$95,524.38 Facility and Event Management \$3,542.33 \$114000 Salaries-Classified Staff \$81,455.98 Institutional Public Relation \$1,294.81 \$114020 PT Salaries-Classified Staff \$15,145.75 Rebel Recreation \$19,357.66 \$19,357.66 \$11,950.37 Rebel Rocst-Food Service \$214,095.30 \$115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 \$121000 Employer Medicare \$33,498.76 Student Government \$347.97 \$12100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 \$12200 Group Insurance-Staff \$37,812.37 Vocational Scholarships \$57,042.00 \$12200 State Retirement Match-Grants \$15,804.59 Volleyball \$223,737.85 \$125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 \$126100 Contract Service \$96,409.72 \$13000 Supplies \$42,944.09 Net Revenues/(Expenses): \$43,99.11 \$136350 Insurance-Other \$38,882.84 \$13600 Rental \$34,594.50 \$13800 Other Cost \$1,99.86 \$13800 Other Cost \$1,908.66 \$13800 Rotitutional Memberships \$3,389.10 \$13900 Utilities-Electricity \$6,344.12 \$13900 Utilities-Electricity \$6,114.94 \$141350 Travel-Recruitment \$19,165.15 \$14,494.83 \$160360 Cost of Goods - Food \$85,926.86 \$160380 Cost of Goods - Food \$85,926.86 \$160380 Cost of Goods - Nonfood \$9,398.19 \$18000 Contingency \$349,419.91 \$18000 Contingency \$340,419.91 \$18000 Contingency \$340,419.91 \$18000 Contingency \$340,419.91 \$340,41	111035 Stipends		CAB-Campus Activity Board	\$22,070.69
114000 Salaries-Classified Staff \$81,455.98 Institutional Public Relation \$1,294.81 114020 PT Salaries-Classified Staff \$15,145.75 Rebel Recreation \$19,357.66 115000 Salaries-Student Assistants \$11,950.37 Rebel Roost-Food Service \$214,095.30 115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 121000 Employer Medicare \$3,498.76 Student Government \$347.97 121100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 121200 Group Insurance-Staff \$37,812.37 Vocational Scholarships \$7,042.00 121200 State Retirement Match-Grants \$15,804.59 Volleyball \$223,737.85 125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 126100 Contract Service \$96,409.72 \$96,409.72 131000 Supplies \$42,944.09 Net Revenues/(Expenses): \$(\$439,909.11) 136350 Insurance-Other \$38,882.84 \$34,594.50 \$13700 Repairs and Maintenance \$19,98 \$0.00 131000 Cash Overage/Shortage \$43,91 \$13800 Institutional Memberships \$3,389.10 \$13800 Rollover Fundraising \$0.00 \$13900 Utilities-Electricity \$6,344.12 \$13900 \$140000 \$140000 \$140000 \$140000 \$140000 \$1400000 \$1400000 \$1400000 \$1400000 \$140000000 \$14000000000000000000000000000000000000			1450	\$3,542.33
14020 PT Salaries-Classified Staff \$15,145.75 Rebel Recreation \$19,357.66 \$114520 PT Salaries-Service Staff \$11,950.37 Rebel Roost-Food Service \$214,095.30 \$15000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445.45 \$121000 Employer Medicare \$3,498.76 Student Government \$347.97 \$21100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 \$21200 Group Insurance-Staff \$37,812.37 Vocational Scholarships \$7,042.00 \$7,042.00 \$122200 State Retirement Match-Grants \$15,804.59 Volleyball \$223,737.85 \$125800 Athletic Officials \$20,130.00 Total: \$1,131,557.18 \$13000 Supplies \$42,944.09 Net Revenues/(Expenses): \$439,909.11] \$136350 Insurance-Other \$38,882.84 \$36600 Rental \$34,594.50 \$137100 Repairs and Maintenance \$199.98 \$0.00 \$138100 Cash Overage/Shortage \$43.91) \$33800 Institutional Memberships \$3,389.10 \$33800 Rollover Fundraising \$0.00 \$0.00 \$13800 Cash Overage/Refuge \$543.48 \$141100 Travel \$6,114.94 \$141350 Travel-Recruitment \$19,165.15 \$143100 Travel-Student \$74,449.83 \$160360 Cost of Goods - Roof od \$85,926.86 \$103800 Cost of Goods - Roof od \$85,926.86 \$160380 Cost of Goods - Nonfood \$9,398.19 \$18000 Contingency \$810.00 \$81,131,557.18 \$18000 Contingency \$810.00 \$81,131,557.18 \$18000 Contingency \$810.00 \$81,131,557.18 \$81				\$1,294.81
114520 PT Salaries-Service Staff \$11,950.37 Rebel Roost-Food Service \$214,095.30 \$115000 Salaries-Student Assistants \$14,263.69 Student Activities \$127,445,45 \$121000 Employer Medicare \$3,498.76 Student Government \$347.97 \$121100 FICA \$13,709.88 Theatre Arts Scholarships \$21,150.00 \$12200 Group Insurance-Staff \$37,812.37 Vocational Scholarships \$2,1,150.00 \$12200 State Retirement Match-Grants \$15,804.59 Volleyball \$223,737.85		100000000000000000000000000000000000000	Rebel Recreation	
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189100 Contingency \$810.00 Total: \$1,131,557.18				
Total: \$1,131,557.18				
		7020.00		
Net Revenues/(Expenses): (\$439,909.11)	Total:	\$1,131,557.18		
	Net Revenues/(Expenses):	(\$439,909.11)		

LEE COLLEGE DISTRICT Athletic Expenses - Year-to-Date

May-19

By Account Type		Ву	Program	
	Expenses			Expenses
11000 Salaries-Faculty	\$37,751.10	Athletic Administration		\$145,355.40
11020 Salaries-Faculty PT/Overload	\$3,850.56	Athletic Trainer		\$23,464.51
11030 Overtime	\$1,425.85	Basketball		\$290,912.99
11035 Stipends	\$8,776.44	Volleyball		\$223,737.85
14000 Salaries-Classified Staff	\$57,604.36		Total:	\$683,470.75
14020 PT Salaries-Classified Staff	\$9,565.30			
21000 Employer Medicare	\$1,697.90			
21100 FICA	\$6,636.72			
21200 Group Insurance-Staff	\$15,562.93			
22200 State Retirement Match-Grants	\$7,426.64			
25800 Athletic Officials	\$20,130.00			
26100 Contract Service	\$23,449.46			
31000 Supplies	\$24,263.00			
36350 Insurance-Other	\$38,882.84			
36600 Rental	\$34,594.50			
38300 Institutional Memberships	\$3,389.10			
38500 Other Cost	\$1,908.66			
39100 Utilities-Electricity	\$6,887.60			
41100 Travel	\$2,247.25			
41350 Travel-Recruitment	\$19,165.15			
43100 Travel-Student	\$58,995.48			
80100 Scholarships (GT=T&F-Adult)	\$299,259.91			
Total:	\$683,470.75			

WORKFORCE AND COMMUNITY DEVELOPMENT REVENUES AND EXPENSES Cumulative as of April 2019

By Account Type	
	Revenues
101080 State Appropriations	\$0.00
104750 Transcript Fees	\$2.00
105110 CE-Health Care Revenues	(\$25.00)
150130 CE-Voc Funded	\$120.00
105140 CE-Adult Learning Center	\$69.00
105200 CONTRACT TRAINING REVENUE	\$1,359,560.80
108800 Fundraising Revenues	\$0.00
Total:	\$1,359,726.80
	Expenses
111020 Salaries-Faculty PT/Overload	\$237,501.75
111030 Overtime	\$413.00
111035 Stipends	\$1,333.29
113000 Salaries-Administrative Support	\$399,129.38
113020 PT Salaries-Admin Support	(\$2,115.20)
114000 Salaries-Classified Staff	\$152,681.07
114020 PT Salaries-Classified Staff	\$50,596.76
115000 Salaries-Student Assistants	\$10,324.07
126100 Contract Service	\$90,560.70
126200 Instruction Contract Service	\$25,372.00
131000 Supplies	\$21,525.70
131100 Classroom Supplies	\$29,393.86
131300 Postage	\$18.10
131900 Non-Capitalized Equipment	\$11,078.51
138200 Advertising	\$12,858.17
138210 Promotional Items	\$1,478.50
138250 Public Relations	\$8,125.62
138300 Institutional Membership	\$5,000.00
138500 Other Cost	\$522.93
138600 CE-TEST/BOOKS	\$3,705.78
141100 Travel	\$7,028.63
142100 Travel-Professional Development	\$0.00
143100 Travel-Student	\$438,318.63
189100 Contingency	\$0.00
Total:	\$1,504,851.25
Net Revenues/(Expenses):	(\$145,124.45)

WORKFORCE AND COMMUNITY DEVELOPMENT REVENUES AND EXPENSES Cumulative as of April 2019

				Variance
Program Revenues		Program Expenses		Over/(Under)
Workforce Administration	\$0.00	Workforce Administration	\$188,122.61	(\$188,122.61)
Advanced Jazz Ensemble	\$350.00	Advanced Jazz Ensemble	\$0.00	\$350.00
Advanced Technician Training	\$174,950.00	Advanced Technician Training	\$72,483.99	\$102,466.01
CE-Administration	\$0.00	CE-Administration	\$96,952.77	(\$96,952.77)
CE_Professional Develop	\$82,453.50	CE_Professional Develop	\$24,141.72	\$58,311.78
CE-Adult Learning Center	\$1,200.00	CE-Adult Learning Center	\$0.00	\$1,200.00
CE-Baytown Symphony	\$840.00	CE-Baytown Symphony	\$0.00	\$840.00
CE-Healthcare	(\$25.00)	CE-Healthcare	\$0.00	(\$25.00)
CE-Leisure Learning	\$32,477.00	CE-Leisure Learning	\$3,957.92	\$28,519.08
CE-Senior Citizens	\$417,197.00	CE-Senior Citizens	\$439,655.95	(\$22,458.95)
CE-Vocational Funded	\$120.00	CE-Vocational Funded	\$0.00	\$120.00
CE-Basketball Camp	\$7,460.00	CE-Basketball Camp	\$0.00	\$7,460.00
CE-Volleyball Camp	\$4,655.00	CE-Volleyball Camp	\$0.00	\$4,655.00
EMT Fire Science	\$15,693.30	EMT Fire Science	\$710.00	\$14,983.30
CE Installment Payment Fees	\$0.00	CE Installment Payment Fees	\$0.00	\$0.00
W&CD Assessment	\$15,645.00	W&CD Assessment	\$3,837.50	\$11,807.50
W&CD Business Operations	\$2.00	W&CD Business Operations	\$220,740.16	(\$220,738.16)
W&CD Fieldbus	\$24,160.00	W&CD Fieldbus	\$2,500.00	\$21,660.00
W&CD Healthcare	\$124,600.00	W&CD Healthcare	\$38,009.89	\$86,590.11
W&CD Indust. Open Enrollment	\$250,164.00	W&CD Indust. Open Enrollment	\$131,235.09	\$118,928.91
W&CD Indust. Contract Training	\$207,785.00	W&CD Indust. Contract Training	\$72,950.21	\$134,834.79
W&CD Corporate Services	\$0.00	W&CD Corporate Services	\$209,553.44	(\$209,553.44)
Total Revenue	\$1,359,726.80	Total Expenses	\$1,504,851.25	(\$145,124.45)

LEE COLLEGE DISTRICT RESTRICTED FEDERAL PROGRAMS May-19

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

Federal Grants/Contracts Revenues		Federal Grants/Contract Expenses	cs	Variance Over/(Under)	
	44.660.670.56		Ć4 754 750 60		
Direct Loans 2019	\$1,660,670.56	Direct Loans 2019	\$1,751,758.68	(\$91,088.12)	
Direct Loans 2018	(\$994.00)	Direct Loans 2018	(\$994.00)	\$0.00	
DOL H-1B Ready to Work Grant	\$340,944.86	DOL H-1B Ready to Work Grant	\$360,642.38	(\$19,697.52)	
Ed Opportunity Center 2017-21	\$153,159.98	Ed Opportunity Center 2017-21	\$172,514.59	(\$19,354.61)	
Federal Work Study & JLD 2019	\$76,311.87	Federal Work Study & JLD 2019	\$112,808.77	(\$36,496.90)	
First In The World 2015-18	\$408,811.53	First In The World 2015-18	\$449,497.63	(\$40,686.10)	
First in the World Mini Grant	\$12,216.19	First in the World Mini Grant	\$12,216.19	\$0.00	
IMLS-TSLAC SPEC PROJ GRANT2018	\$6,492.65	IMLS-TSLAC SPEC PROJ GRANT2018	\$6,492.65	\$0.00	
IMLS-TSLAC SPEC PROJ GRANT2019	\$62,724.47	IMLS-TSLAC SPEC PROJ GRANT2019	\$67,653.22	(\$4,928.75)	
LC STEM Project	\$314,239.58	LC STEM Project	\$366,247.82	(\$52,008.24)	
PELL 2018	\$5,585.00	PELL 2018	\$5,585.00	\$0.00	
PELL 2019	\$4,216,524.25	Pell 2019	\$4,975,582.50	(\$759,058.25)	
Perkins Administrative 2019	\$8,512.55	Perkins Administrative 2019	\$9,845.74	(\$1,333.19)	
Perkins - Other	\$928.33	Perkins-Other 2019	\$1,967.59	(\$1,039.26)	
Perkins Prof Develop 2019	\$5,094.80	Perkins Prof Develop 2019	\$7,376.28	(\$2,281.48)	
Perkins Guidance/Counsel 2019	\$33,278.29	Perkins Guidance/Counsel 2019	\$66,529.52	(\$33,251.23)	
Perkins Instr Equipment	\$13,559.00	Perkins Instr Equip 2019	\$19,838.04	(\$6,279.04)	
Perkins Spec Pops 2019	\$90,229.32	Perkins Spec Pops 2019	\$111,043.30	(\$20,813.98)	
Perkins Spec Pops 2018	\$0.00	Perkins Spec Pops 2018	\$396.00	(\$396.00)	
Perkins Upgrade Curr 2019	\$27,160.71	Perkins Upgrade Curr 2019	\$33,893.70	(\$6,732.99)	
SEOG 2019	\$75,750.00	SEOG 2019	\$76,000.00	(\$250.00)	
SEOG 2018	\$1,030.00	SEOG 2018	\$1,030.00	\$0.00	
Small Business Develop 2018	\$810.70	Small Business Develop 2018	\$810.70	\$0.00	
Small Business Develop 2019	\$14,403.71	Small Business Develop 2019	\$57,614.84	(\$43,211.13)	
Student Support Serv 2016-2020	\$127,805.82	Student Support Serv 2016-2020	\$145,424.48	(\$17,618.66)	
Title V 2017-2021	\$277,619.11	Title V 2017-2021	\$308,912.30	(\$31,293.19)	
TWC Accelerate Texas IV	\$11,172.70	TWC Accelerate Texas IV	\$13,288.38	(\$2,115.68)	
TWC NDW 2017 Hurricane Harvey	\$100,372.89	TWC NDW 2017 Hurricane Harvey	\$144,668.82	(\$44,295.93)	
USDA Grant 2018-2021	\$95,929.54	USDA Grant 2018-2021	\$103,509.42	(\$7,579.88)	
Total Revenues:	\$8,140,344.41	Total Expenses - All Purposes:	\$9,382,154.54	(\$1,241,810.13)	
- 142 12040 0 50 444		12 - £ 17	M 2010	NA	

LEE COLLEGE DISTRICT RESTRICTED STATE PROGRAMS May-19

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

State Grants/Contracts Revenues		State Grants/Contract Expenses	Variance Over/(Under)	
NIGP Build Sim & Skills Lab Ca	\$3,270.24	NIGP Build Sim & Skills Lab Ca	\$3,270.24	\$0.00
Prof Nursing Shortage Reduction	\$17,810.50	Prof Nursing Shortage Reduction	\$17,810.50	\$0.00
TEOG 2019	\$243,693.00	TEOG 2019	\$240,150.00	\$3,543.00
TEOG 2018	\$0.00	TEOG 2018	\$0.00	\$0.00
Texas College Work Study 2018	\$0.00	Texas College Work Study 2018	\$0.00	\$0.00
Texas-STEM	\$33,994.61	Texas-STEM	\$33,994.61	\$0.00
TWC Small Business Prog	\$37,694.48	TWC Small Business Prog	\$37,694.48	\$0.00
Total Revenues:	\$336,462.83	Total Expenses	\$332,919.83	\$3,543.00

LEE COLLEGE DISTRICT RESTRICTED LOCAL PROGRAMS May-19

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

Private Grants/Contracts Revenues		Private Grants/Contract Expenses	ts	Variance Over/(<mark>Under</mark>)	
Baytown Concert Band	\$0.00	Baytown Concert Band	(\$1,859.50)	\$1,859.50	
Chambers - Writing Lab	\$280,000.00	Chambers - Writing Lab	\$279,374.45	\$625.55	
Ed Opp Center Match	\$700.00	Ed Opp Center Match	\$459.83	\$240.17	
Energy Venture Camp	\$1,068.07	Energy Venture Camp	\$1,068.07	\$0.00	
Educate Texas Grant	\$23,863.82	Educate Texas Grant	\$23,863.82	\$0.00	
ExxonMobil CC Petro Init 2015	\$111,883.29	ExxonMobil CCPI	\$111,883.29	\$0.00	
Fund a Future 2017	\$0.00	Fund a Future 2017	\$0.00	\$0.00	
GTF - LC Ed Center-Dual Credit	\$115,848.25	GTF - LC Ed Center-Dual Credit	\$124,861.45	(\$9,013.20)	
MD Anderson - UVR	\$1,399.96	MD Anderson - UVR	\$2,833.76	(\$1,433.80)	
Phillips 66	\$10,500.00	Phillips 66	\$10,500.00	\$0.00	
Summerlee Foundation Grant	\$0.00	Summerlee Foundation Grant	\$0.00	\$0.00	
Temple Foundation GRAD Cafe \$5,320.99		Temple Foundation GRAD Cafe	\$5,418.15	(\$97.16)	
Texans Standing Tall SBI 2019 \$2,000.00		Texans Standing Tall	\$39.99	\$1,960.01	
Texas Mutual Insurance Grant	\$110,800.35	Texas Mutual Insurance Grant	\$113,457.25	(\$2,656.90)	
Texas Pioneer Foundation Grant	\$0.00	Texas Pioneer Foundation Grant	\$0.00	\$0.00	
TG Charley Wootan Grant	\$36,278.00	TG Charley Wootan Grant	\$36,850.00	(\$572.00)	
TG Scaling Access and Success	\$625.35	TG Scaling Access and Success	\$625.35	\$0.00	
Tourism Partnership Grant	\$8,000.00	Tourism Partnership Grant	\$8,000.00	\$0.00	
UTA Dana Center	\$0.00	UTA Dana Center	\$1,539.66	(\$1,539.66)	
Welding	\$2,030.32	Welding	\$2,030.32	\$0.00	
Total Revenues	\$710,318.40	Total Expenses	\$720,945.89	(\$10,627.49)	

Lee College District Projected Cash Balances for FYE 2018 and FYE 2019

	Projected Cash Flows	Projected FYE 2019	
REVENUES	May-19	Aug-19	Revenue and Expense Asumptions for FY 2019
Tuition-Resident In- District	378,416.00	\$5,183,450	Projected 2019 Revenue
Tuition-Out of District	89,758.00	\$4,430,277	Projected 2019 Revenue
Tuition-Non-Resident	4,292.00	\$401,290	Projected 2019 Revenue
Tuition -Dual Credit	124,500.00	\$1,202,925	Projected 2019 Revenue
Tuition Waivers	(69,281.00)	(\$1,719,192)	Projected 2019 Revenue
TPEG Transfers-Resident	(40,799.00)	(\$220,105)	Projected 2019 Revenue
TPEG Transfers-Non-Resident	(36,016.00)	(\$293,506)	Projected 2019 Revenue
Repeat Course Fee	5,780.00	\$136,044	Projected 2019 Revenue
Student Service Fees	11,262.00	\$295,507	Projected 2019 Revenue
Registration Fees	49,477.00	\$717,538	Projected 2019 Revenue
Building Use Fees	67,319.00	\$2,238,883	Projected 2019 Revenue
International Education Fee	1,067.00	\$24,905	Projected 2019 Revenue
Laboratory Fees	16,597.00	\$649,380	Projected 2019 Revenue
Learning Technology Fee (Spring 2018)	26,670.00	\$619,491	Projected 2019 Revenue
Refund -Student Fees	125.00	(\$1,233)	Projected 2019 Revenue
Other Student Fees	24,111.00	\$312,084	Projected 2019 Revenue
State Appropriations - Core	64,639.00	\$680,410	Projected 2019 Revenue
State Appropriations - Student Success	78,840.00	\$830,469	Projected 2019 Revenue
State Appropriations - Contact Hours	799,130.00	\$8,367,063	Projected 2019 Revenue
District Taxes - Maint. & Operations	228,892.00	\$31,096,803	Projected 2019 Revenue
District Taxes - G.O. Bond Prin. & Interest	20,796.00	\$3,594,059	Projected 2019 Revenue
Workforce/CD Revenues	284,332.00	\$1,559,705	Projected 2019 Revenue
Revenue in Lieu of Taxes (PILOT/FTZ)	= = =	\$1,656,593	Projected 2019 Revenue
Other Revenues	20,349.00	\$970,899	Projected 2019 Revenue
Interest Income	75,114.00	\$443,418	Projected 2019 Revenue
Total Revenues:	\$2,225,370	\$63,177,158	Total Projected Revenue FY '19
	<u></u>		
Beginning Cash as of May 1, 2019:	\$25,245,088		September 1, 2018 Balance
Projected Expenses:	\$3,844,496		Projected Actual 2019
Ending Cash May 31, 2019 _	\$23,625,962	\$14,386,187	Projected 2019 Cash Balance
	L	August 31, 2019	<u>I</u>

Lee College District

New Revenue Financing System Bonds, Series 2018

Principal Amount

Proceeds to Lee College: \$11,120,612.59
To Debt Service Fund: \$12,0612.59
Bond Proceeds Available for Construction Pojects: \$11,000,000.00

00 \$11,000,000.00 \$10,482,094.46

2018 Critical Infrastructure Projects

		Cost Estimate			
	Project	Total Project	Expended to Date	Balance	Comments (with Category Subtotal)
critial Sit	e Infrastructure				\$420,075
1	Road - Reconstruct Drive Between Parking Lots P10 and P11	\$388,923.00			Concrete Driveway, Curb & Gutter, and Adjacent Sidewalk
					Most sidewalks next to roads are 4' and not 5'; most curb ramps in good condition but do
	ADA/TDLR Improvements - Site Sidewalk Various Locations -				not comply; focus is broken concrete, uneven surfaces, and grading next to sidewalk too
2	Priority 1 Items Only (excludes Gulf Street)	\$11,548.00			steep
	Replace/Re-coat Pipe Racks - See Structural Damage - Phase 1				Coating failed; rusting metal with some pitting at bases; Replace Critical Columns, Repaint
12.1	(Part of Item 12.2 Below)	\$9,802.00			All
	Replace/Recoat Awnings - Structural Damage - Phase 1 (Part of				Coating failed; rusting metal with some pitting at bases; Replace Critical Columns, Repaint
12.2	Item 12.1 Above)	\$9,802.00			All
		\$420,075.00	79,554.28	\$340,520.72	
		7.1.0,010.00	10,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
ool					\$1,119,401
3	Gymnasium/Natatorium - Pool	\$365,404.00			Priority - Replace filter, piping, chemical station for pool
4	Gymnasium/Natatorium - Pool Dectron Unit	\$753,997.00			Priority - Replace Dectron unit for pool
-	dynniasidny (vatatoridin - Poor Dectron Onic		72.040.20	\$1,045,551.80	
		\$1,119,401.00	73,849.20	\$1,045,551.80	
MEP-Hig	h Voltage				\$1,307,210.00
	Electrical - Replace High Voltage Underground - Phase 1 (Part of				Many locations are aged/deteriorated. 5 of 14 Priority to Replace (underground power to
5.1	Item 5.2 Below)	\$1,287,037.00			transformers)
	Electrical -Replace Transformers - Phase 1 (Part of Item 5.1				Many locations are aged/deteriorated. 5 of 14 Priority to Replace (replacement of
5.2	Above)	\$20,173.00			transformer)
		\$1,307,210.00			
MED (MA	chanical, Electrical, Plumbing)				\$1,382,127.00
(IAIE	enamen, electrical, riamonis,				Relocate water lines above equipment to avoid damage from leaks; repair sewer pipes
	Moler Hall - Plumbing Upgrades	\$3,921.00			collapsed
11	ivioler rian - Plumbing Opgrades	\$3,921.00			Priority 1 - Hardware/Programming for 2nd/3rd Floor to match 1st Floor (future phases
_	INVAC ATC	61 356 536 53			
6	HVAC - ATC	\$1,356,536.00			required)
7	HVAC - Server Room Upgrade TV1	\$5,802.00			Priority 1 - Dedicated air needed for IT Areas
					Priority 1 - Programming, Replace rusted piping on CTS, Ladder, Coat 8 chiller heads, test
					and calibrate refrigerant monitor system, ground chillers, eddy current chillers (excludes
8	HVAC - North Plant	\$7,914.00			cooling tower overhaul listed separately)
					Priority 1 - Eddy current chillers, insulate chillers, test and calibrate refrigerant monitor
9	HVAC - South Plant	\$2,152.00			system (if cooling tower overhaul listed separately not completed)
10	HVAC - Student Center	\$5,802.00			Priority 1 - Replace air handler units
		\$1,382,127.00	161,295.21	\$1,220,831.80	
		V 2/002/22/100		, , , , , , , , , , , , , , , , , , , ,	
Technolo					\$341,145.00
rechnoic	TV1 - Dedicated 200 Amp Service to Network UPS System (from				Ş542,145.00
		40.00		¢0.00	Backup for IT Server Area and UPS System
13	TV2)	\$0.00		\$0.00	All Campus Site Fiber Replacement between buildings; Current system is over 20 years old
100000	Upgrades to Campus Fiber System Including Redundancy (and			6344 445 00	I
14	associated Network Switches Upgrades for Buildings)	\$341,145.00		\$341,145.00	end of useful life
		\$341,145.00	53,206.86	\$287,938.15	
Technolo	gy/Fiber - Network Switches				\$608,855.00
	Upgrades Network Switches Upgrades for Building Associated				All Campus Site Fiber Replacement between buildings; Current system is over 20 years old
14.2	with Fiber Upgrades	\$608,855.00		\$608,855.00	end of useful life.
		\$608,855.00		\$608,855.00	
		+300,033.00		, 200,000,000	
					\$150,000
General	Canada In Facilitate - Manada - Ola-	44== ======	f=0.000.00	40.00	
	Strategic Facilities Master Plan	\$150,000.00	150,000.00	\$0.00	4
Owner C	ontingency				\$200,000
15	Owner Contingency	\$200,000.00	\$0.00	\$200,000.00	Owner Contingency
	Total Items 1 - 15 Above =	\$5,528,813.00	\$517,905.54	\$3,703,697.46]
	Total items 1 - 15 Above =	73,320,013.00	7317,303.34	93,703,037.40	
		T-1-1 11 T-			\$4.052.549
nvironn		Total Item E1:			\$4,052,648 Potential air quality issues in building, Evaluation for Options Underway (June 2018
	Gray Science Building (HVAC/Mechanical Only - Not Full				
E1	Remodel)	\$3,983,648.00			Evaluation Due)
	PM Services	\$69,000.00			
		\$4,052,648.00	\$0.00	\$0.00	
					<u> </u>
Grand To	otal All Critical Infrastructure Projects				
	Grand Total Items 1 - 15 and Item E1	\$9,581,461.00	\$517,905.54	\$3,703,697.46	\$9.581,461
		\$5,502,402.00	421,303,34	+-,, 00,00,,140	1 Maria Caracteria Company Com
on Call	ege-Reimburse Costs				
ee coll		24 750 00	24 750 00		
	LC Reimburse Pre-Bond Planning	24,750.00	24,750.00	_	

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\$6,778,397.00

24,750.00 \$

\$10,457,344.46

24,750.00 \$

\$1,393,789.00

Reserved for other Projects

Remaining Balance

				OLLEGE DISTRICT As of 05/31/2019				
Security Fund Source CUSIP Type		Par Value	4/30/2019	Net Additions/ Withdrawals	5/31/2019	Yield	Total Current Period Earnings Net of Premium and Discounts	
Unrestricted Amegy Bank - Operations Amegy Bank - Sweep			\$1,523,853.00 \$805,089.45		\$23,828.00 -\$1,819,304.11	\$1,523,853.00 \$805,089.45	2.29%	4,163.73
Lonestar - General Fund			\$19,615,998.18	\$19,573,286.90	\$42,711.28	\$19,615,998.18	2.57%	\$42,711.2
Total Unrestricted Cash and C	ash Equivalen	ts	\$21,944,940.63	\$ 23,697,705.46	(\$1,752,764.83)	\$21,944,940.63		46,875.01
Restricted Lone Star - Board Reserves Lone Star - Insurance Reserves Tex Pool - Endowment Fund Amegy - Construction TexPool - Construction Amegy - New Rev Interest and Sink Amegy - Previously Issued Bond R Total Restricted Cash Total Cash (Restricted and Un The investment portfolio and trans	eserve restricted)	d comply with	\$2,654,609.94 \$322,609.60 \$376,833.23 \$149,102.00 \$10,316,249.93 \$116,182.23 \$298,200.00 \$14,233,786.93 \$36,178,727.56 Lee College's investment	\$321,907.15 \$376,066.52 \$160,798.00 \$10,295,260.38 \$116,182.23 \$298,200.00 \$14,217,244.11 37,914,949.57	\$ 16,542.82 \$ (1,736,222.01)	\$10,316,249.93 \$116,182.23 \$298,200.00 \$ 14,233,786.93 36,178,727.56	2.57% 2.57% 2.40% 2.40%	5,780.11 702.45 \$766.7 20,989.55 28,238.82 75,113.83
Prepared by:				Annette Ferguson , VP of I	Ingince	/		
"INVESTMENT DISCLOSURE" 1. Does the institution employ out: managers have the authority to n					or firm name and addre	ss)? Do the outside in	estment adv	isors or
Does the institution use soft do this question is yes, the institution	llar arrangements	s (a means of	paying for services thro	igh brokerage commission	revenue, rather than the	rough direct payments)? (If the ans	wer to
Is the institution associated with Lee College Foundation; Inves Pam Warford, Executive Director	tments Market Va	alue as of 04/3	0/2019 \$12,560,568.83	e, Baytown, TX 77520: 281-4	25-6361; pwarford@lee	e.edu		